



Appropriation Accounts

1997

Appropriation Accounts of the Sums granted by the Oireachtas for
Public Services for the year ended 31 December 1997

*(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 Dhiolta Foilseachán Rialtais,
Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath 2
nó tríd an bpost ó
Foilseacháin Rialtais, An Rannóg Post-Tráchtá,
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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 1997
- Volume 2, this volume, contains the individual Appropriation Accounts for 1997 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 1997 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 1997.

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, 1997
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	731	0	731	711
2	Houses of the Oireachtas and the European Parliament	40,126	700	39,426	38,431
3	Department of the Taoiseach	15,802	943	14,859	13,758
4	Office of the Tánaiste	722	0	722	652
5	Central Statistics Office	19,444	1,370	18,074	18,469
6	Office of the Minister for Finance	36,253	274	35,979	28,420
7	Superannuation and Retired Allowances	106,600	12,892	93,708	101,166
8	Office of the Comptroller and Auditor General	4,508	1,560	2,948	4,073
9	Office of the Revenue Commissioners	161,791	18,809	142,982	161,559
10	Office of Public Works	115,465	9,320	106,145	115,343
11	State Laboratory	2,899	22	2,877	2,677
12	Secret Service	750	0	750	288
13	Office of the Attorney General	6,012	5	6,007	3,856
14	Office of the Director of Public Prosecutions	5,326	8	5,318	4,160
15	Valuation and Ordnance Survey	14,358	4,940	9,418	14,306
16	Civil Service Commission	3,349	9	3,340	3,335
17	Office of the Ombudsman	1,439	0	1,439	1,416
18	Office of the Chief State Solicitor	12,711	140	12,571	11,919
19	Office of the Minister for Justice, Equality and Law Reform	42,012	783	41,229	39,138
20	Garda Síochána	495,088	14,956	480,132	494,167
21	Prisons	154,934	1,038	153,896	152,515
22	Courts	31,705	1,230	30,475	29,709
23	Land Registry and Registry of Deeds	16,200	0	16,200	15,861
24	Charitable Donations and Bequests	202	0	202	194
25	Environment and Local Government	1,004,097	18,294	985,803	1,000,749
26	Office of the Minister for Education and Science	104,619	6,121	98,498	102,984
27	First-Level Education	752,983	35,250	717,733	752,215
28	Second-Level and Further Education	936,709	84,135	852,574	932,108
29	Third-Level and Further Education	670,706	61,074	609,632	668,502
30	Marine and Natural Resources	119,744	33,483	86,261	88,658
31	Agriculture and Food	766,168	355,413	410,755	762,493
32	Public Enterprise	152,161	30,331	121,830	146,423
33	Equality and Law Reform	6,569	7	6,562	6,569
34	Enterprise, Trade and Employment	732,956	12,394	720,562	726,854
35	Tourism, Sport and Recreation	90,083	759	89,324	78,182
36	Defence	421,571	11,550	410,021	419,266
37	Army Pensions	87,887	2,680	85,207	87,286
38	Foreign Affairs	60,205	370	59,835	55,943
39	International Co-operation	100,188	50	100,138	96,808
40	Social, Community and Family Affairs	2,783,659	62,590	2,721,069	2,629,456
41	Health and Children	2,819,756	298,500	2,521,256	2,819,254
42	An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán	204,242	73,426	130,816	196,298
43	National Gallery	2,122	1	2,121	2,098
44	An Comhairle Ealaíon	20,834	0	20,834	20,834
45	Increases in Remuneration and Pensions	133,370	0	133,370	119,661
46	Flood Relief	200	0	200	174
		13,259,256	1,155,427	12,103,829	12,968,938

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	
0	711	20	0	20	-	-	1
1,014	37,417	1,695	(314)	2,009	-	-	2
1,011	12,747	2,044	(68)	2,112	-	-	3
1	651	70	(1)	71	-	-	4
1,260	17,209	975	110	865	-	-	5
148	28,272	7,833	126	7,707	-	5	6
14,451	86,715	5,434	(1,559)	6,993	-	-	7
1,720	2,353	435	(160)	595	-	-	8
18,944	142,615	232	(135)	367	-	-	9
9,798	105,545	122	(478)	600	-	284	10
56	2,621	222	(34)	256	-	-	11
0	288	462	0	462	-	-	12
15	3,841	2,156	(10)	2,166	-	-	13
2	4,158	1,166	6	1,160	-	-	14
6,034	8,272	52	(1,094)	1,146	-	-	15
9	3,326	14	0	14	-	-	16
0	1,416	23	0	23	-	1	17
215	11,704	792	(75)	867	-	9	18
875	38,263	2,874	(92)	2,966	150	182	19
15,053	479,114	921	(97)	1,018	4,000	7,027	20
1,106	151,409	2,419	(68)	2,487	-	-	21
1,725	27,984	1,996	(495)	2,491	14,040	15,409	22
0	15,861	339	0	339	18,177	19,140	23
0	194	8	0	8	-	-	24
19,329	981,420	3,348	(1,035)	4,383	-	2	25
5,936	97,048	1,635	185	1,450	-	1	26
40,104	712,111	768	(4,854)	5,622	-	-	27
87,021	845,087	4,601	(2,886)	7,487	-	-	28
65,183	603,319	2,204	(4,109)	6,313	-	-	29
15,941	72,717	31,086	17,542	13,544	-	140	30
352,548	409,945	3,675	2,865	810	-	9,225	31
27,189	119,234	5,738	3,142	2,596	-	1,000	32
7	6,562	0	0	0	-	-	33
14,427	712,427	6,102	(2,033)	8,135	340	12,828	34
762	77,420	11,901	(3)	11,904	-	198	35
14,520	404,746	2,305	(2,970)	5,275	-	255	36
3,137	84,149	601	(457)	1,058	-	1,243	37
601	55,342	4,262	(231)	4,493	11,400	12,894	38
311	96,497	3,380	(261)	3,641	-	-	39
65,013	2,564,443	154,203	(2,423)	156,626	-	24	40
299,232	2,520,022	502	(732)	1,234	-	-	41
74,260	122,038	7,944	(834)	8,778	-	-	42
1	2,097	24	0	24	-	-	43
0	20,834	0	0	0	-	-	44
0	119,661	13,709	0	13,709	-	-	45
0	174	26	0	26	-	-	46
1,158,959	11,809,979	290,318	(3,532)	293,850	48,107	79,867	

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	392	427	-
A.2. Travel and Subsistence	164	92	1
A.3. Incidental Expenses	20	28	(1)
A.4. Postal and Telecommunications Services	70	59	3
A.5. Office Machinery and other Office Supplies	46	81	(1)
OTHER SERVICE			
B. Centenarian's Bounty	39	24	(1)
Total	731	711	1

SURPLUS TO BE SURRENDERED:-

£20,200

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			711
Changes in Capital Assets			
Purchases Cash	(74)		
Disposals Cash	1		
Depreciation	40		
Loss on Disposals	<u>2</u>	(31)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(7)		
Decrease in Stock	<u>2</u>	(5)	(36)
Direct Expenditure			675
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	10		
Net Allied Services Expenditure	<u>1,790</u>		<u>1,800</u>
Operating Cost			<u>2,475</u>

Vote 1

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			104
Current Assets			
Stocks (Note 8)		18	
Prepayments		3	
PMG Balance and Cash	75		
Less Orders Outstanding	<u>(39)</u>	<u>36</u>	
Total Current Assets		<u>57</u>	
Less: Current Liabilities			
Accrued Expenses		4	
Other Credit Balances:			
Payroll Deductions	3		
Due to State (Note 9)	<u>13</u>	16	
Net Liability to the Exchequer (Note 4)		<u>20</u>	
Total Current Liabilities		<u>40</u>	
Net Current Assets			<u>17</u>
Net Assets			<u>121</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997¹

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	141	76	217
Adjustment ²	(3)	(1)	(4)
Additions	74	-	74
Disposals	<u>(16)</u>	<u>-</u>	<u>(16)</u>
Gross Assets at 31 December 1997	<u>196</u>	<u>75</u>	<u>271</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	90	52	142
Adjustment ²	(2)	-	(2)
Depreciation for the year	32	8	40
Depreciation on Disposals	<u>(13)</u>	<u>-</u>	<u>(13)</u>
Cumulative Depreciation at 31 December 1997	<u>107</u>	<u>60</u>	<u>167</u>
Net Assets at 31 December 1997	<u>89</u>	<u>15</u>	<u>104</u>

Note:

1. Land and Buildings are recorded on the Asset Register of the Vote of the Office of Public Works (No. 10).
2. The adjustments relate to disposals omitted from the 1996 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 1997

	£'000	£'000
Surplus to be surrendered		20
Less Exchequer Grant Undrawn		—
Net Liability to the Exchequer		<u>20</u>
Represented by:		
Debtors		
Net PMG position and cash		36
Less: Creditors		
Due to State	(13)	
Credit Balances: Suspense	(3)	(16)
		<u>20</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	(35)	The excess arose from additional payments of £26,645 to staff under contract who ceased employment in 1997, and additional overtime required in connection with the changeover of Presidents.
A.2.	72	The saving was due to no foreign travel being undertaken for the period August to November 1997.
A.4.	11	The saving was due to reduced postal and telecommunications costs for the period August to November 1997.
A.5.	(35)	The excess was due to a complete upgrading of the computer network which had not been envisaged until 1998.
B	15	The saving was due to fewer than expected Centenarians' Bounty payments.

Vote 1

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	6,115	10	-	-
Overtime and extra attendance	29,646	14	1	6,947
Miscellaneous	26,645**	-	2	14,737
Total extra remuneration	62,406	17*	3	14,737

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

** This comprises payments in respect of severance and untaken annual leave made to former advisor and personal staff of President Robinson.

7. MISCELLANEOUS ITEMS

In addition to the amount expended under A.1., an amount of £10,000 was received from Vote 45 - Increases in Remuneration and Pensions.

Estimated expenditure incurred by other Votes in 1997 in respect of the Office of the President was £1,790,000 (see Net Allied Services Expenditure in Operating Cost Statement), made up of the following amounts:

Vote	Office	£'000
3	Department of the Taoiseach	13
7	Superannuation and Retired Allowances	73
10	Office of Public Works	815
20	Garda Síochána	217
36	Defence	170
38	Foreign Affairs	225

Central Fund (Emoluments and allowances of President, pensions of former President and widow of former President)

277
1790

8. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery, etc.	15
IT Consumables, etc.	1
Miscellaneous	<u>2</u>
Total	<u>18</u>

9. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	11
Pension Contributions	1
Pay Related Social Insurance	<u>1</u>
Total	<u>13</u>

P. H. MULLARKEY
Accounting Officer
 DEPARTMENT OF FINANCE
 26th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

Vote 2

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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				
Original	£5,805,000			
Less Supplementary	<u>67,000</u>	5,738	5,424	-
A.2. Travel and Subsistence				
Original	£153,000			
Less Supplementary	<u>20,000</u>	133	131	12
A.3. Incidental Expenses				
Original	£377,000			
Supplementary	<u>56,000</u>	433	412	14
A.4. Postal and Telecommunications Services				
Original	£992,000			
Less Supplementary	<u>31,000</u>	961	939	106
A.5. Office Machinery and other Office Supplies				
Original	£2,800,000			
Supplementary	<u>3,538,000</u>	6,338	5,589	221
A.6. Office Premises Expenses				
Original	£477,000			
Less Supplementary	<u>27,000</u>	450	448	30
OTHER SERVICES				
B. Payment in respect of Catering and Bar Staff employed by the Joint Services Committee				
Original	£420,000			
Supplementary	<u>26,000</u>	446	407	91
C. Expenses of Delegates to other Parliamentary Assemblies				
Original	£160,000			
Less Supplementary	<u>36,000</u>	124	104	8
D. Televising of proceedings of Dáil Éireann and Seanad Éireann and other services				
Original	£1,356,000			
Supplementary	<u>75,000</u>	1,431	1,450	-

Vote 2

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.1. Cumann Parlaiminteach na hÉireann - Inter-parliamentary Activities (Grant-in-Aid)				
Original	£215,000			
Less Supplementary	<u>4,000</u>	211	211	-
E.2. British-Irish Inter-Parliamentary Body (Grant-in-Aid)				
Original	£117,000			
Less Supplementary	<u>14,000</u>	103	90	-
F. Allowances to or in respect of certain Former Members of the Houses of the Oireachtas				
Original	£423,000			
Supplementary	<u>377,000</u>	800	742	-
G. Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)				
Original	£2,507,000			
Supplementary	<u>157,000</u>	2,664	2,664	-
H. Pension Scheme for Secretarial Assistants				
Original	£80,000			
Less Supplementary	<u>20,000</u>	60	57	-
I. Expenses relating to Oireachtas Committees				
Original	£180,000			
Less Supplementary	<u>82,000</u>	98	49	1
SALARIES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS (INCLUDING OFFICE HOLDERS AND COMMITTEE CHAIRMEN) AND OF THE EUROPEAN PARLIAMENT				
J.1. Dáil Éireann				
Original	£5,979,000			
Less Supplementary	<u>70,000</u>	5,909	5,878	-
J.2. Seanad Éireann				
Original	£1,364,000			
Less Supplementary	<u>113,000</u>	1,251	1,255	-
J.3. European Parliament (including superannuation payments)				
Original	£594,000			
Supplementary	<u>19,000</u>	613	614	-

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			
Original	£3,631,000		
Supplementary	<u>2,241,000</u>	5,872	5,749
			-
K.2. Seanad Éireann			
Original	£584,000		
Supplementary	<u>417,000</u>	1,001	943
			-
TRAVEL EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
L.1. Dáil Éireann			
Original	£1,925,000		
Less Supplementary	<u>79,000</u>	1,846	1,729
			349
L.2. Seanad Éireann			
Original	£775,000		
Less Supplementary	<u>49,000</u>	726	758
			149
L.3. Committee Travel			
Original	£370,000		
Less Supplementary	<u>165,000</u>	205	181
			2
OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
M.1. Dáil Éireann			
Original	£2,217,000		
Less Supplementary	<u>20,000</u>	2,197	2,130
			124
M.2. Seanad Éireann			
Original	£507,000		
Supplementary	<u>9,000</u>	516	477
			(56)
Gross Total			
Original	£34,008,000		
Supplementary	<u>6,118,000</u>	40,126	38,431
			1,051
Deduct:-			
N. Appropriations in Aid		700	1,014
			174
Net Total			
Original	£33,308,000		
Supplementary	<u>6,118,000</u>	39,426	37,417
			877
SURPLUS TO BE SURRENDERED:-		£2,008,698	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			37,417
Changes in Capital Assets			
Purchases Cash	(1,951)		
Disposals Cash	1		
Depreciation	923		
Gain on Disposals	(1)	(1,028)	
Assets Under Development			
Cash Payments		(55)	
Changes in Net Current Assets			
Increase in Closing Accruals	679		
Increase in Stock	(1,190)	(511)	(1,594)
Direct Expenditure			35,823
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	37		
Net Allied Services Expenditure	5,112		
Notional Rents	732		5,881
Operating Cost			<u>41,704</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			2,952
Current Assets			
Stocks (Note 12)		1,411	
Prepayments		259	
Accrued Income		174	
Other Debit Balances:			
Parliamentary Printing	375		
Recoupable Energy Costs	431		
Advances to OPW	78		
Travelling Imprests	17		
Other Suspense Items	172	1,073	
PMG Balance and Cash	2,416		
Less Orders Outstanding	(2,264)	152	
Total Current Assets		<u>3,069</u>	
Less Current Liabilities			
Accrued Expenses		1,310	
Other Credit Balances:			
Payroll Deductions	137		
Due to State (Note 13)	498		
Other Suspense Items	31	666	
Net Liability to the Exchequer (Note 5)		<u>559</u>	
Total Current Liabilities		<u>2,535</u>	
Net Current Assets			<u>534</u>
Net Assets			<u>3,486</u>

Vote 2

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	3,028	1,632	4,660
Additions	1,606	397	2,003
Disposals	(9)	-	(9)
Gross Assets at 31 December 1997	<u>4,625</u>	<u>2,029</u>	<u>6,654</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	1,901	887	2,788
Depreciation for the year	720	203	923
Depreciation on Disposals	(9)	-	(9)
Cumulative Depreciation at 31 December 1997	<u>2,612</u>	<u>1,090</u>	<u>3,702</u>
Net Assets at 31 December 1997	<u>2,013</u>	<u>939</u>	<u>2,952</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Amounts brought forward at 1 January 1997	-
Cash Payments for the Year	55
Transferred to Asset Register	(55)
Amounts carried forward at 31 December 1997	<u>-</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 1997**

	£'000	£'000
Surplus to be surrendered		2,009
Less Exchequer Grant Undrawn		(1,450)
Net Liability to the Exchequer		<u>559</u>
Represented by:		
Debtors		
Net PMG position and cash	152	
Debit Balances: Suspense	<u>1,073</u>	1,225
Less: Creditors		
Due to State	(498)	
Credit Balances: Suspense	<u>(168)</u>	(666)
		<u>559</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	314	The saving was mainly due to restrictions on the filling of vacancies.
A.5.	749	The saving was due to parliamentary printing costs being less than had been anticipated, a lower cost for equipment purchased than had been anticipated and the deferral of purchase of certain equipment and related services.
B.	39	The saving was mainly due to the fact that monies to meet salary and wage costs had not been fully drawn down by the year end.
C.	20	The saving was due to reduced attendance at Council of Europe meetings consequent on the General Election.
E.2.	13	The saving was due to a lower level of activity consequent on the General Election.
F.	58	The saving arose because expected termination payments to a number of former members of Dáil Éireann did not arise as they subsequently became members of Seanad Éireann.
I.	49	The saving arose because of a delay in establishing Committees subsequent to the General Election.
K.2.	58	The saving arose as a result of a delay in the appointment of secretarial assistants for a number of members of Seanad Éireann.
L.1.	117	The total value of claims submitted was dependant on the number of Dáil sittings, frequency of claim submission and the General Election.
L.3.	24	The total value of claims was less than had been anticipated.
M.2.	39	The demand for postal facilities was less than had been provided for.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Sales of Parliamentary Publications	300,000	595,198
2. Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann	178,000	177,885
3. Income from services provided by the Broadcasting Unit	80,000	115,045
4. Surplus income of catering and bar services	100,000	70,000
5. Members contributions under the European Parliament (Irish Representatives) Pensions Scheme, 1979	31,000	31,977
6. Miscellaneous	<u>11,000</u>	<u>23,923</u>
Total	<u>700,000</u>	<u>1,014,028</u>

Vote 2

Explanation of Variations

1. Additional revenue from sales of Parliamentary Publications, primarily attributable to the elimination of arrears of bound volumes of the Official Reports of the Debates.
3. Demand for services was higher than expected, largely due to the timing of the General Election.
4. Surplus income which was to be surrendered in December had not been received by the year end.
6. Includes the following once off items: (1) refund of 1996 constituency telephone allowances by Members of the Government and Ministers of State whose costs were met entirely by their Departments; and (2) refund of expenses associated with attendance of members at the National Economic and Social Forum in 1996.

8. COMMITMENTS

The global figure for commitments likely to materialise amounted to £427,041.

9. MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to £28,679.

10. 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	77,028	58	3	6,273
Overtime and extra attendance	278,758	133	11	9,363
Shift and roster allowances	48,709	52	-	-
Miscellaneous	4,470	11	-	-
Total extra remuneration	408,965	*	**15	10,613

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

** Total for all categories.

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	3,197	1	-	-
Overtime and extra attendance	246,986	271	-	-
Total extra remuneration	250,183	*271	-	-

* One individual received allowances in both categories.

11. MISCELLANEOUS ITEMS

In addition to the amount expended under subhead A.1., a sum of £37,000 issued from the Vote for Increases in Remuneration and Pensions on foot of finalised PCW local bargaining settlements.

Salary costs, estimated at £18,000, of one member of staff on secondment from the Department of Arts, Heritage, Gaeltacht and the Islands for a portion of 1997, were borne by that Department.

In addition to the amount expended under subhead A.3., a sum of £13,285 was received from subhead C. of the Vote for the Office of the Minister for Finance, broken down as follows:

- A. £8,000 under the Training Initiatives Fund
- B. £5,285 under the Strategic Management Initiative Fund

Payments totalling £7,649, representing remuneration for services rendered, were made to two retired members of the Joint Staff in receipt of civil service pensions and who were re-employed during 1997.

A sum of £15,000 was paid from subhead A.3. in settlement of legal proceedings against the Office (F200/1/72).

12. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	20
IT Consumables <i>etc.</i>	5
Parliamentary Publications	1,385
Other	<u>1</u>
	<u>1,411</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Withholding Tax	1
Pension Contributions	18
Income Tax	386
Value Added Tax	4
Pay Related Social Insurance	<u>89</u>
	<u>498</u>

KIERAN COUGHLAN

Accounting Officer

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

31st March 1998

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 1997 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 1997.

JOHN PURCELL

Comptroller and Auditor General

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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			
<i>Original</i> £4,035,000			
<i>Supplementary</i> <u>389,000</u>	4,424	4,201	-
A.2. Travel and Subsistence			
<i>Original</i> £ 308,000			
<i>Supplementary</i> <u>91,000</u>	399	357	14
A.3. Incidental Expenses			
<i>Original</i> £400,000			
<i>Supplementary</i> <u>273,000</u>	673	722	26
A.4. Postal and Telecommunications Services			
<i>Original</i> £312,000			
<i>Supplementary</i> <u>79,000</u>	391	401	32
A.5. Office Machinery and other Office Supplies			
<i>Original</i> £461,000			
<i>Supplementary</i> <u>225,000</u>	686	654	29
A.6. Office Premises Expenses			
<i>Original</i> £329,000			
<i>Supplementary</i> <u>105,000</u>	434	313	6
A.7. Consultancy Services	236	259	-
OTHER SERVICES			
B. Information and Public Relations Services	35	34	-
C. National Economic and Social Council (Grant-in-Aid)	472	472	-
D.1. Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988			
<i>Original</i> £1,000			
<i>Supplementary</i> <u>199,000</u>	200	36	-
D.2. Special Co-operation Initiatives	38	38	-
E. Forum for Peace and Reconciliation			
<i>Original</i> £10,000			
<i>Supplementary</i> <u>30,000</u>	40	29	-
F.1. Local Development Programme	2,080	2,080	-
F.2. Western Development	631	631	-
F.3. Urban Initiative	400	400	-

Vote 3

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
G.	Commemoration Initiatives	250	256	-
H.	Devolution Commission	26	26	-
I.	EU Presidency			
	<i>Original</i>	<i>£50,000</i>		
	<i>Supplementary</i>	<i>62,000</i>	94	-
J.	All Party Committee on the Constitution	179	179	-
K.	Drugs Initiative	37	35	-
L.	Tribunal of Inquiry (Dunnes Payments)	2,500	1,026	-
M.	Information Society Commission			
	<i>Original</i>	<i>£1,000</i>		
	<i>Supplementary</i>	<i>249,000</i>	154	14
N.	National Partnership Centre			
	<i>Original</i>	<i>£1,000</i>		
	<i>Supplementary</i>	<i>192,000</i>	117	-
O.	National Economic and Social Forum (Grant-in-Aid)	351	351	-
Q.	Tribunal of Inquiry (Mssrs Haughey and Lowry)			
	<i>Original</i>	<i>£NIL</i>		
	<i>Supplementary</i>	<i>300,000</i>	436	7
R.	Territorial Employment Pacts			
	<i>Original</i>	<i>£NIL</i>		
	<i>Supplementary</i>	<i>60,000</i>	60	-
S.	Cabinet Confidentiality			
	<i>Original</i>	<i>£NIL</i>		
	<i>Supplementary</i>	<i>400,000</i>	397	-
T.	All Party Oireachtas Committee on SMI			
	<i>Original</i>	<i>£NIL</i>		
	<i>Supplementary</i>	<i>5,000</i>	-	-
Gross Total				
	<i>Original</i>	<i>£13,143,000</i>		
	<i>Supplementary</i>	<i>2,659,000</i>	15,802	128
<i>Deduct:-</i>				
P.	Appropriations in Aid	943	1,011	-
Net Total				
	<i>Original</i>	<i>£12,200,000</i>		
	<i>Supplementary</i>	<i>2,659,000</i>	14,859	128

SURPLUS TO BE SURRENDERED:-**£2,112,053**

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			12,747
Changes in Capital Assets			
Purchases Cash	(435)		
Disposals Cash	2		
Depreciation	<u>240</u>	(193)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(141)		
Increase in Stock	<u>(6)</u>	<u>(147)</u>	<u>(340)</u>
Direct Expenditure			12,407
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	155		
Net Allied Services Expenditure	2,984		
Notional Rents	<u>644</u>		<u>3,783</u>
Operating Cost			<u><u>16,190</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			772
Current Assets			
Stocks (Note 13)		65	
Other Debit Balances:			
Personal Suspense Accounts	33		
Recoupments Due	<u>637</u>	670	
PMG Balance and Cash	638		
Less Orders Outstanding	<u>(1,220)</u>	(582)	
Amount owed by the Exchequer (Note 4)		<u>157</u>	
Total Current Assets		<u>310</u>	
Less Current Liabilities			
Accrued Expenses		128	
Other Credit Balances:			
Payroll Deductions	34		
Due to State (Note 14)	<u>211</u>	<u>245</u>	
Total Current Liabilities		<u>373</u>	
Net Current Liabilities			<u>(63)</u>
Net Assets			<u><u>709</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	614	564	1,178
Adjustments	1	-	1
Additions	360	76	436
Assets transferred from Office of the Tánaiste	24	6	30
Disposals	(6)	-	(6)
Assets transferred to the Department of Tourism, Sport and Recreation	<u>(38)</u>	<u>(28)</u>	<u>(66)</u>
Gross Assets at 31 December 1997	<u>955</u>	<u>618</u>	<u>1,573</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	275	287	562
Adjustments	1	-	1
Accumulated depreciation on assets transferred from the Office of the Tánaiste	13	2	15
Depreciation for the year	178	62	240
Depreciation on Disposals	(4)	-	(4)
Accumulated depreciation on assets transferred to the Department of Tourism, Sport and Recreation	<u>(8)</u>	<u>(5)</u>	<u>(13)</u>
Cumulative Depreciation at 31 December 1997	<u>455</u>	<u>346</u>	<u>801</u>
Net Assets at 31 December 1997	<u><u>500</u></u>	<u><u>272</u></u>	<u><u>772</u></u>

Notes:

The valuation of assets at 1 January 1997 has been amended to reflect the cost of certain items omitted from the 1996 statement. The assets transferred represent furniture and equipment transferred to the Department of Tourism, Sport and Recreation following the change of Government during 1997, and assets received from the Office of the Tánaiste following its dissolution in 1997. The total additions for 1997 includes two gifts received by the Taoiseach each valued in excess of £500.

Vote 3

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		2,112
Less Exchequer Grant Undrawn		<u>(2,269)</u>
Amount owed by the Exchequer		<u>(157)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		670
Less: Creditors		
Due to State	(211)	
Credit Balances: Suspense	(34)	
Net PMG position and cash	<u>(582)</u>	<u>(827)</u>
		<u>(157)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	223	Savings arose as some vacancies could not be filled until late in 1997, and the delay in implementing the CPSU restructuring payments resulted in only a proportion of these costs arising in 1997.
A.2.	42	Savings arose as the amounts due to the Department of Foreign Affairs in respect of travel were less than anticipated.
A.3.	(49)	Increased expenditure arose as advertising costs, library expenses, Government Information Services expenses and other incidental expenses were higher than anticipated.
A.6.	121	Savings arose as a provision made for refurbishment of the Front Gate Hut in Government Buildings was not required in 1997 as the work was postponed until 1998. Also, energy costs were less than anticipated.
A.7.	(23)	Expenditure was greater than the provision as certain small projects arose which had not been anticipated.
D.1.	164	Savings arose as an allocation of £150,000 towards a First World War memorial at Messines, Belgium, was not required until 1998.
E.	11	Savings arose as the printing of the outstanding volumes of the Forum's proceedings was not completed in 1997.
I.	18	Savings arose as the portion of charges due to the Department of Foreign Affairs in respect of travel relating to the EU Presidency in December 1996 were less than anticipated.
L.	1,474	Expenditure was less than anticipated due to the fact that the Tribunal reported earlier than expected, and legal fees did not arise as early as anticipated.

Subhead	Less/(More) than Provided £'000	Explanation
M.	96	The Commission was established during 1997, and savings arose as the costs of many developments planned during 1997 did not arise until 1998.
N.	76	Savings arose as the Centre, which was established during 1997, was not fully staffed during that year and certain costs did not arise until 1998.
Q.	(136)	The excess expenditure occurred as legal fees arose earlier than anticipated.
T.	5	The savings arose as the Committee was not set up until 1998.

6. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from the European Social Fund	893,000	947,340
2.	Miscellaneous	<u>50,000</u>	<u>63,784</u>
	Total	<u>943,000</u>	<u>1,011,124</u>

Explanation of Variations

- The variation in EU receipts arose as certain funding received in relation to the Operational Programme for Local Urban and Rural Development was greater than anticipated.
- The variation in miscellaneous receipts arose as the sale of publications was higher than anticipated.

7. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to approximately £382,000. The commitments relate to the provision of grants from subhead G, Commemoration Initiatives (£88,000), and from subhead D.1, Sailors and Soldiers Land Trust Act (£294,000)

8. MATURED LIABILITIES

Matured liabilities outstanding at the year end amount to £31,000

Vote 3

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	173,414	93	6	9,222
Overtime and extra attendance	228,371	116	11	10,462
Miscellaneous	20,542	63	1	7,279
Total extra remuneration	422,327	170*	18	10,850*

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

10. MISCELLANEOUS ITEMS

In addition to the amount expended under subhead A.1, an amount of £155,300 was received by the Department from the Vote for Increases in Remuneration and Pensions (Vote 45).

The account includes a sum of £16,767 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach in 1997.

A total of £14,853 was spent on awards under the scheme for the recognition of exceptional performance (i.e. Sixty Two individual awards of £75 each and seven individual awards ranging from £500 to £2,600).

11. EU FUNDING

EU Programmes

The amount of £947,340 received from the ESF and shown as Appropriations in Aid was included in the recorded expenditure from subhead F.1. Local Development and F.3. Urban Initiative in 1996 and 1997. These functions transferred to the Department of Tourism, Sport and Recreation following the change of Government from 12 July 1997.

Other EU receipts:

EU contributions were received for a number of specific projects carried out in 1997 as follows:

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 1997. Funding of approx. £70,000 will be received in respect of 1997 projects. Following the change of Government in 1997, this function has transferred to the Department of Foreign Affairs from 12 July 1997.

The Commemoration Initiative which was funded from subhead G of the Vote received a contribution from the EU towards the cost of a Famine Publication. The total contribution amounts to approximately £16,000.

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 1997

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1997</i> £	<i>Total Expenditure to 31 December 1997</i> £
Devolution Commission on Local Government Reform*	1995	25,956	55,628
All-Party Oireachtas Committee on the Constitution	1996	179,000	279,000
Tribunal of Inquiry (Dunnes Payments)	1997	1,025,366	1,025,366
Tribunal of Inquiry (Payments to Messrs Haughey and Lowry)	1997	435,761	435,761

* Expenditure to 12 July 1997 only. The Devolution Commission was transferred to the Department of the Environment and Local Government following the change of Government.

13. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	39
IT Consumables etc.	4
Publications	<u>22</u>
	<u>65</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	117
Pay Related Social Insurance	18
Retention Tax	70
Pension Contribution	4
Value Added Tax	<u>2</u>
	<u>211</u>

PADDY TEAHON
Accounting Officer
DEPARTMENT OF THE TAOISEACH
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE TÁNAISTE

ACCOUNT of the sum expended, in the period 1st January to 11th July, 1997, 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	411	341	-
A.2. Travel and Subsistence	23	23	-
A.3. Incidental Expenses	25	25	-
A.4. Postal and Telecommunications Services	14	14	-
A.5. Office Machinery and other Office Supplies	15	15	-
A.6. Office Premises Expenses	4	4	-
A.7. Consultancy Services	15	15	-
OTHER SERVICES			
B. National Economic and Social Forum (Grant-in-Aid)	132	132	-
C. Special Olympics World Games 2003 - Grant for Preparation of Bid	83	83	-
Gross Total	722	652	-
<i>Deduct:-</i>			
D. Appropriations in Aid	-	1	-
Net Total	722	651	-
SURPLUS TO BE SURRENDERED		£70,612	

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

NOTES

1. EXCEPTION TO GENERAL ACCOUNTING POLICIES

The functions of the Office of the Tánaiste were transferred by Government decision to the Departments of Finance, Taoiseach, and Tourism, Sport and Recreation with effect from 12 July 1997. In accordance with the instructions of the Department of Finance of 25 November 1997, the Appropriation Account for the Office of the Tánaiste includes only expenditure to the date of the transfer. Expenditure from that date was borne on the Appropriation Accounts of the Departments to which the functions were transferred. All assets and liabilities, and commitments, as at 11 July 1997 were also transferred and were incorporated into the year-end accounts of the relevant Departments. Accruals relating to transferred functions are not shown but, where appropriate, are incorporated into the year-end position of the recipient Department. The full depreciation costs for 1997 in respect of capital assets transferred are shown in the accounts of the recipient Department.

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 11 JULY 1997

	£'000	£'000	£'000
Current Assets			
Amount owed by the Exchequer (Note 3)		<u>161</u>	
Less: Current Liabilities			
PMG Balance and Cash	21		
Plus Orders Outstanding	<u>131</u>	152	
Other Credit Balances:			
Due to State (Note 8)	8		
Payroll Deductions	<u>1</u>	<u>9</u>	
Total Current Liabilities		<u>161</u>	
Net Assets			<u>0</u>

3. NET LIABILITY TO THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at period end to Debtor and Creditor
Balances held at 11 July 1997

	£'000	£'000
Surplus to be surrendered		71
Less Exchequer Grant Undrawn		<u>(232)</u>
Amount owed by the Exchequer		<u>(161)</u>
Represented by:		
Creditors		
Net PMG position and cash		(152)
Due to State	(8)	
Payroll deductions	<u>(1)</u>	<u>(9)</u>
		<u>(161)</u>

4. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Total	<u>NIL</u>	<u>£378</u>

Appropriations in Aid were mainly realised from the National and Economic Social Forum in respect of training costs (£308)

Vote 4

5. 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	452	1	-	-
Overtime and extra attendance	224	2	-	-
Miscellaneous	4,006	18*	-	-
Total extra remuneration	4,682	18*	-	-

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

6. MISCELLANEOUS ITEM

A total of £770 was spent on merit awards in the period to 11 July 1997. Six individual awards of £50 each and one individual award of £150 were made under the scheme. The balance of £320 was used to pay for a meal for 16 individuals.

7. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 11 July 1997 on account of which payments were made in the period was as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1997</i>	<i>Cumulative Expenditure to 11 July 1997</i>
Working Group on Violence against Women	1996	£16,130	£23,131

8. DUE TO THE STATE

The amount due to the State at 11 July 1997 consisted of:

	£'000
Income Tax	7
Pay Related Social Insurance	1
Total	<u>8</u>

JULIE O'NEILL
Accounting Officer
OFFICE OF THE TÁNAISTE
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Tánaiste for 1997 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 period ended 11 July 1997.

JOHN PURCELL
Comptroller and Auditor General

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	12,193	12,270	-
A.2. Travel and Subsistence	374	445	-
A.3. Incidental Expenses	350	350	(32)
A.4. Postal and Telecommunications Services	850	796	(2)
A.5. Office Machinery and other Office Supplies	1,537	1,483	(170)
A.6. Office Premises Expenses	694	605	47
A.7. Consultancy Services	240	201	(15)
A.8. Collection of Statistics	3,206	2,319	-
Gross Total	19,444	18,469	(172)
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1,370	1,260	473
Net Total	18,074	17,209	(645)
SURPLUS TO BE SURRENDERED	£865,186		

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			17,209
Changes in Capital Assets			
Purchases Cash	(751)		
Disposals Cash	6		
Depreciation	1,009		
Gain on Disposals	(4)	260	
Assets under Development			
Cash Payments		(1,115)	
Changes in Net Current Assets			
Increase in Closing Accruals	98		
Decrease in Stock	13	111	(744)
Direct Expenditure			16,465
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	362		
Net Allied Services Expenditure	4,612		
Notional Rents	368		5,342
Operating Cost			<u>21,807</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			3,359
Assets Under Development (Note 4)			<u>522</u> 3,881
Current Assets			
Stocks (Note 11)		144	
Prepayments		325	
Accrued Income		501	
Other Debit Balances: Suspense		86	
PMG Balance and Cash	449		
Less Orders Outstanding	(745)	(296)	
Amount owed by the Exchequer (Note 5)		715	
Total Current Assets		<u>1,475</u>	
Less Current Liabilities			
Accrued Expenses		153	
Deferred Income		28	
Other Credit Balances: Suspense		112	
Due to State (Note 12)		393	
Total Current Liabilities		<u>686</u>	
Net Current Assets			<u>789</u>
Net Assets			<u>4,670</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture & Fittings £'000	Total £'000
Cost or Valuation at 1 January 1997	3,971	1,278	5,249
Additions	1,901	173	2,074
Disposals	(54)	(2)	(56)
Gross Assets at 31 December 1997	<u>5,818</u>	<u>1,449</u>	<u>7,267</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	2,331	622	2,953
Depreciation for the year	864	145	1,009
Depreciation on Disposals	(52)	(2)	(54)
Cumulative Depreciation at 31 December 1997	<u>3,143</u>	<u>765</u>	<u>3,908</u>
Net Assets at 31 December 1997	<u>2,675</u>	<u>684</u>	<u>3,359</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Opening Balance at 1 January 1997	729
Cash Payments for the year	1,115
Transferred to Assets Register	(1,322)
Amounts carried forward at 31 December 1997	<u>522</u>

This Statement of Capital Assets under development is the first such statement for the CSO. The opening balance at 1 January 1997 reflects expenditure on current development work prior to 1997.

Vote 5

5. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor
Balances held at 31 December 1997**

	£'000	£'000
Surplus to be surrendered		865
Less Exchequer Grant Undrawn		<u>(1,580)</u>
Amount owed by the Exchequer		<u>(715)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		86
Less: Creditors		
Due to State	(393)	
Credit Balances: Suspense	(112)	
Net PMG position and cash	<u>(296)</u>	<u>(801)</u>
		<u>(715)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.8.	887	Quarterly National Household Survey costs were lower than expected as the survey started later than originally envisaged.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. European Union receipts	1,240,000	1,008,513
2. Miscellaneous	<u>130,000</u>	<u>251,483</u>
Total	<u>1,370,000</u>	<u>1,259,996</u>

Explanation of Variation

2. The surplus relates to increased revenue from the sale of CSO releases and publications. Early publication of 1996 Census of Population data contributed to the surplus.

8. COMMITMENTS

As at 31 December 1997, commitments likely to materialise in future years amount to £63,000.

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	86,100	117	1	5,255
Overtime and extra attendance	287,673	416	3**	6,565
Shift and roster allowances	15,546	10#	-	-
Miscellaneous	9,267	89	-	-
Total extra remuneration	398,586	485*	4	6,565

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

** One person received £5,202 in respect of overtime payments but £1,840 was recouped from Department of the Taoiseach.

This number includes shift allowance for one individual which will be recouped in 1998.

10. MISCELLANEOUS ITEMS

The 1998 Estimate includes a carry forward of savings of £550,000 under the terms of the Administrative Budget Agreement.

In addition to the amount expended under this Vote, a total of £361,524 was received from the Vote for Increases in Remuneration and Pensions (No 45).

In addition to the expenditure under this Vote an amount of £6,500 out of a total of £7,000, received from the Training Initiatives Fund 1996, subhead C. of the Finance Vote, was expended during 1997. The balance of £500 remains in a suspense account.

In addition to the amount expended under subhead A.7., a subvention of £30,000 was received under the Strategic Management Initiative Programme from subhead C. of the Vote for the Office of the Minister for Finance.

In accordance with the Administrative Budget Agreement, 89 awards were made totalling £9,267 under the Exceptional Performance scheme, the highest award being £592.

11. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Publications	22*
Stationery	88
IT Consumables	<u>34</u>
	<u>144</u>

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

Vote 5

12. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Value Added Tax	30
Income Tax	232
Pay Related Social Insurance	66
Pension Contributions	54
Withholding Tax	<u>11</u>
	<u>393</u>

DONAL MURPHY
Accounting Officer
CENTRAL STATISTICS OFFICE
25th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	13,894	13,753	-
A.2. Travel and Subsistence	466	454	38
A.3. Incidental Expenses	744	744	67
A.4. Postal and Telecommunications Services	476	610	11
A.5. Office Machinery and other Office Supplies	1,334	1,009	123
A.6. Office Premises Expenses	300	354	42
A.7. Consultancy Services	767	539	13
A.8. Central Information Technology Service	527	367	(46)
OTHER SERVICES			
B. Consultancy Services	450	-	-
C. Information Technology, Training Initiatives and Strategic Management Fund	800	496	33
D. Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,457	1,457	-
E. Institute of Public Administration (Grant-in-Aid)	1,457	1,457	-
F. Losses in respect of certain loans for Industrial Development purposes advanced by ICC Bank plc	350	157	186
G. Gaeleagras na Seirbhíse Poiblí (<i>National Lottery Funded</i>)	130	111	1
H. Civil Service Arbitration and Appeals Procedures	30	19	4
I. Review Body on Higher Remuneration in the Public Sector	40	26	-
J. Contribution to the Common Fund for Commodities	60	-	-
K. Management Expenses of Assets and Liabilities of Foir Teoranta transferred to ICC Bank plc	350	352	262
L. Fund for Community Initiatives (Grant-in-Aid)	4,600	1,180	112
M. Structural Funds Technical Assistance and Other Costs	2,861	780	33
N. Determination Committees	160	3	-

Vote 6

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
O. Payments to the Promoters of Certain Charitable Lotteries (<i>National Lottery Funded</i>)			
Original	£NIL		
Supplementary	<u>5,000,000</u>	5,000	4,552
Gross Total			-
Original	£31,253,000		
Supplementary	<u>5,000,000</u>	36,253	28,420
Deduct:-			879
P. Appropriations in Aid	274	148	29
Net Total			
Original	£30,979,000		
Supplementary	<u>5,000,000</u>	35,979	28,272
SURPLUS TO BE SURRENDERED		£7,706,770	850

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			28,272
Changes in Capital Assets			
Purchases Cash	(439)		
Depreciation	1,016		
Loss on Disposals	<u>2</u>	586	
Assets Under Development			
Cash Payments		(355)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(349)		
Increase in Stock	<u>(5)</u>	<u>(354)</u>	<u>(123)</u>
Direct Expenditure			28,149
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	578		
Net Allied Services Expenditure	5,729		
Notional Rents	<u>1,050</u>		<u>7,357</u>
Operating Cost			<u><u>35,506</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£000	£000	£'000
Capital Assets (Note 3)			2,293
Assets Under Development (Note 4)			<u>410</u>
			2,703
Current Assets			
Stocks (Note 16)		39	
Prepayments		117	
Accrued Income		29	
Other Debit Balances:			
GTN Payments	340		
Recoupable Salaries	30		
Travelling Imprests	<u>22</u>	392	
PMG Balance and Cash	1,989		
Less Orders Outstanding	<u>(1,405)</u>	<u>584</u>	
Total Current Assets		<u>1,161</u>	
Less Current Liabilities			
Accrued Expenses		996	
Other Credit Balances:			
Due to State (Note 17)	480		
Payroll Deductions	64		
Recoupable Travel	19		
Other Suspense Item	<u>24</u>	587	
Net Liability to the Exchequer (Note 5)		<u>389</u>	
Total Current Liabilities		<u>1,972</u>	
Net Current Liabilities			<u>(811)</u>
Net Assets			<u>1,892</u>

Vote 6

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Hardware/ Software	Furniture and Fittings	GTN ¹	Office Equipment	Total
	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1997	3,962	1,842	1,307	638	7,749
Adjustments ²	(210)	244	-	(246)	(212)
Additions	379	59	-	52	490
Transferred from the Office of the Tánaiste ³	4	7	-	-	11
Disposals	(10)	(14)	-	(48)	(72)
Gross Assets at 31 December 1997	<u>4,125</u>	<u>2,138</u>	<u>1,307</u>	<u>396</u>	<u>7,966</u>
Accumulated Depreciation					
Opening Balance at 1 January 1997	2,424	1,082	1,133	323	4,962
Adjustments ²	(188)	31	-	(91)	(248)
Depreciation for the year	662	212	86	56	1,016
Transferred from the Office of the Tánaiste ³	3	3	-	-	6
Depreciation on Disposals	(8)	(10)	-	(45)	(63)
Cumulative Depreciation at 31 December 1997	<u>2,893</u>	<u>1,318</u>	<u>1,219</u>	<u>243</u>	<u>5,673</u>
Net Assets at 31 December 1997	<u>1,232</u>	<u>820</u>	<u>88</u>	<u>153</u>	<u>2,293</u>

Notes:

1. Government Telecommunications Network.
2. The gross assets and depreciation balances have been revised considerably from the closing position in the 1996 appropriation account following the introduction of a more precise methodology.
3. On the dissolution of the Office of the Tánaiste certain assets and their corresponding depreciation at 1 January 1997 were transferred to this Department.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1997	66
Cash payments for the year	355
Transferred to Assets Register	(11)
Amounts carried forward at 31 December 1997	<u>410</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 1997

	£'000	£'000
Surplus to be surrendered		7,707
Less Exchequer Grant Undrawn		<u>(7,318)</u>
Net Liability to the Exchequer		<u>389</u>
Represented by:		
Debtors		
Net PMG position and cash	584	
Debit Balances: Suspense	<u>392</u>	976
Less: Creditors		
Due to State	(480)	
Credit Balances: Suspense	<u>(107)</u>	<u>(587)</u>
		<u>389</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of £4,500 was received in 1997 in respect of conscience money

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

Subhead	Less/(More) than Provided £'000	Explanation
A.4.	(134)	Certain bills which were accrued in 1996 (mainly relating to the relocation of staff to new premises) were not paid until 1997. It had not been possible to include this expenditure in the 1997 Estimates because the accruals had not been calculated at the time of preparation of the estimate.
A.7.	228	Certain consultancy projects planned for 1997 did not go ahead.
A.8.	160	Savings arose on this subhead because (i) no acceptable tenders were received for enhancements to a new personnel administrators system, (ii) reductions in maintenance costs, and (iii) improvements in telephone network services which reduced the requirement for new equipment.
B.	450	This subhead covers the cost of studies and other consultancy services of a non-administrative nature which arise in the course of the Department's work. The 1997 provision was in respect of costs which it was expected would be incurred in employing advisors in relation to a possible sale or restructuring of the State banking sector, which did not arise in 1997, as no final decision was made on the future of the State banks.
C.	304	The demand for assistance from Departments and Offices in relation to training and strategic management was lower than expected. Some projects planned by individual Departments or Offices were deferred or were not completed in 1997.

Vote 6

Subhead	Less/(More) than Provided £'000	Explanation
F.	193	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 (see note 8).
G.	19	Expenditure was less than expected as certain new Gaeleagras projects did not commence until late in 1997.
H.	11	The saving arose because there were fewer sittings of the Arbitration Board in 1997 than expected.
I.	14	The Review Body submitted its report on the fifth general review to the Minister for Finance in mid January 1997 and no further references were sent to the Review Body during 1997.
J.	60	There was no demand in 1997 against this contingency provision for part payment of Ireland's voluntary contribution of \$250,000 to the second Account of the Common Fund for Commodities.
L.	3,420	There was considerable underspending in this subhead because: (1) savings and deferrals of estimated expenditure under the technical assistance measures of the Peace and Interreg Programmes, and (2) funding from the subhead was not required for projects under the Economic Development Measure of the Ireland/Wales Interreg Programme due to the availability in all cases of private or other funding to match the EU grants awarded.
M.	2,081	Savings arose because the measures under the CSF Technical Assistance OP were generally still in the early stages of development.
N.	157	The saving 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
O.	448	Savings arose as the processing of applications was not completed at year end.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from computer services rendered by Central Information Technology Service	4,000	3,759
2. Recoupment of certain travelling and subsistence expenses from the EU, etc.	-	-
3. Receipts from the EU in relation to the National Information Programme on the changeover to EMU and the Euro	150,000	-
4. Miscellaneous	<u>120,000</u>	<u>144,696</u>
Total	<u>274,000</u>	<u>148,455</u>

Explanation of Variation

- The larger part of EU funding for the programme was subvented directly to Forfás. The Department's share of £17,367 was not recovered until 1998 and is accounted for as part of accrued income.
- The receipts in respect of miscellaneous items are difficult to estimate accurately.

9. COMMITMENTS

Global Commitments

(i) Subhead F

Under this scheme, which was initiated in 1980, the Exchequer accepted part (50% in respect of loans issued before 30 September 1985, 40% thereafter) of the credit risk on certain loans in the manufacturing and tourism sectors advanced by ICC Bank plc from its own funds. On normal commercial criteria, ICC Bank would not have advanced loans of the amounts involved to the clients concerned. The scheme was terminated in October 1990, at which stage a total of £56.3 million had been advanced. During the early and mid 1980's substantial bad debts arose under the scheme. Since 1986 losses have been recouped from the Exchequer via the Department of Finance Vote. A total of £16.3 million has been met from the Vote in the period from 1987 to 1997 inclusive. Although the Scheme has been terminated, the losses will continue to be a draw on the Vote, pending the working through of all outstanding loans. As at end 1997, the principal outstanding was £1.4 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.

Other Commitments

Commitments on other subheads at year end amount to £274,189.

10. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 1997 was £244,014.

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	153,790	135	3	6,483
Overtime and extra attendance	326,450	183	13	15,133
Miscellaneous	37,486**	80	2	13,669
Total extra remuneration	517,726	337*	18	15,571*

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

** This includes £25,067 in respect of severance payments to two ministerial advisors.

Vote 6

12. MISCELLANEOUS ITEMS

The 1998 Estimate provision includes carry forward savings of £637,000 from 1997 under the terms of the Administrative Budget Agreement.

This account includes expenditure of £160,339 in respect of 14 officers on loan without repayment. Payments range from £304 to £23,742.

A subvention of £12,000 was expended directly from the Training Initiatives Fund, subhead C. of the Vote, for the running of a service wide training course on behalf of the Internal Audit Network of the Civil Service. In addition £6,000 was expended from the Fund on behalf of the Policy Analysts Network and a further £5,000 was received towards the cost of a Certificate in Public Administration Programme.

Official gifts at a total value of £1,630 were given during the year.

A total of £11,504 was spent on merit awards (*i.e.* 77 individuals received payments ranging from £25 to £620).

Subhead F: The end of year for these loans is October. The 1997 outturn of £157,312 relates to the period 1 November 1995 to 31 October 1996. The accrued liability of £186,000 at the end of 1997 is for the period 1 November 1996 to 31 December 1997.

Subhead K: The end of year for these expenses is March. The 1997 outturn of £352,049 relates to the period 1 April 1996 to 31 March 1997. The accrued liability of £262,500 at the end of 1997 is for the period 1 April 1997 to 31 December 1997.

The drawdown of £578,000 from Vote 45 comprised: £460,000 for subhead A.1. (Salaries, Wages and Allowances) and £118,000 for subhead E. (Institute of Public Administration).

The Net Allied Services expenditure of £5,729,000, included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	£'000
7 Superannuation and Retired Allowances	4,199
9 Office of the Revenue Commissioners	8
10 Office of Public Works	1,592
20 Garda Síochána	100
Central Fund - Ministerial, etc.pensions (No.38 of 1938, etc)	127
6 Subhead C - SMI and TIF payments to other Votes	(297)
	<u>5,729</u>

13. EU FUNDING DETAILS

Subhead L - Funds for Community Initiatives - is funded by the ERDF. The estimate for 1997 was £4,600,000 and actual expenditure amounted to £1,179,703.

Subhead M - Structural Funds Technical Assistance and other costs - is funded by the European Regional Development Fund (ERDF). The 1997 estimate for ERDF assisted expenditure was £2,861,000 and actual expenditure amounted to £779,843.

14. COMMISSIONS AND INQUIRIES ETC.

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1997 £</i>	<i>Cumulative Expenditure to 31 December, 1997 £</i>
Civil Service Arbitration Board	1950/51	18,925	413,497
Review Body on Higher Remuneration in the Public Sector	1969/70	25,827	1,224,297
Civil Service Appeals Board	1993	605	11,410

15. NATIONAL LOTTERY FUNDING

The following subheads were entirely funded from the National Lottery:

	Provision £'000	Outturn £'000
Subhead G Gaeleagras na Seirbhíse Poiblí	130	111
Subhead O Payments to the Promoters of Certain Charitable Lotteries	<u>5,000</u>	<u>4,552</u>
	<u>5,130</u>	<u>4,663</u>
Subhead O Detailed Breakdown	£	£
The Liffey Trust	61,965	
The Hanley Centre	36,370	
COPE Foundation	260,651	
Asthma Society of Ireland	78,306	
Associated Charities Trust	39,084	
Irish Cancer Society	269,942	
The Polio Fellowship of Ireland	269,942	
Irish Wheelchair Association	37,770	
Rehab Group	3,090,607	
Gael-Linn	348,891	
Drogheda Community Services	<u>58,336</u>	
		<u>4,551,864</u>

16. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	23
IT Consumables <i>etc.</i>	<u>16</u>
Total	<u>39</u>

Vote 6

17. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	341
Pay Related Social Insurance	61
Withholding Tax	72
Value Added Tax	4
Pension Contributions	<u>2</u>
Total	<u>480</u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
31st March 1998

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 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	68,615	62,524	-
B. Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	14,230	14,393	-
C. <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	2,653	2,569	-
D. Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	11,625	12,065	-
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	9,331	9,481	-
G. Injury Grants and Medical Fees	114	105	-
H. Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	9	7	-
I. Fees to Pensions Board	20	19	-
Gross Total	106,600	101,166	-
<i>Deduct:-</i>			
J. Appropriations in Aid	12,892	14,451	-
Net Total	93,708	86,715	-

SURPLUS TO BE SURRENDERED

£6,992,644

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of this Account.

NOTES

1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000
Current Assets		
Other Debit Balances: Suspense	7	
PMG Balance and Cash	<u>6,485</u>	
Total Current Assets	<u>6,492</u>	
Less Current Liabilities		
Net Liability to the Exchequer (Note 2)	<u>6,492</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 1997

	£'000	£'000
Surplus to be surrendered		6,992
Less Exchequer Grant Undrawn		<u>(500)</u>
Net Liability to the Exchequer		<u>6,492</u>
Represented by:		
Debtors		
Net PMG position and cash	6,485	
Debit Balances: Suspense	<u>7</u>	<u>6,492</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.	6,091	The savings arose from overestimation of the amount required to meet expenditure arising from the application of PCW restructuring deals.
D.	(440)	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.

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	2,703
2. Receipt from the Social Welfare Consolidation Act, 1993 (No. 38 of 1993) in respect of pension liability of staff.	5,300,000	5,300,000
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	69,000	210,357
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	6,650,000	8,089,581
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	442,474
6. Repayment of Gratuities <i>etc.</i>	10,000	11,825
7. Purchase of Notional Service	620,000	342,983
8. Miscellaneous	<u>40,000</u>	<u>51,604</u>
Total	<u>12,892,000</u>	<u>14,451,527</u>

Explanation of Variations

3. The number of staff on loan can vary from year to year making accurate estimation difficult.
4. The bulk of the increase in the receipts arises from deductions made in 1996 and attributable to that year but not paid over until 1997.
5. The difference is due to underestimation of new recruits.
7. It is difficult to predict how many people will avail of the scheme each year.
8. The level of refunds from the organisations operating the transfer of service scheme and the miscellaneous receipts under this subhead are difficult to estimate.

Vote 7

5. DETAILS OF EXTRA REMUNERATION

In 1997, 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.

6. MISCELLANEOUS ITEMS

An amount of £6.2 million was received from Vote 45, Increase in Remunerations and Pensions, in respect of expected additional expenditure arising from the application of PCW restructuring deals to pensioners.

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
26th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended in the year ended 31st December, 1997, 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	3,378	3,251	-
A.2. Travel and Subsistence	461	368	-
A.3. Incidental Expenses	82	74	1
A.4. Postal and Telecommunications Services	32	35	1
A.5. Office Machinery and other Office Supplies	195	195	1
A.6. Office Premises Expenses	58	61	3
A.7. Consultancy Services	302	89	5
Gross Total	4,508	4,073	11
<i>Deduct:-</i>			
A.8. Appropriations in Aid	1,560	1,720	279
Net Total	2,948	2,353	(268)
SURPLUS TO BE SURRENDERED		£595,293	

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of these Accounts.

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			2,353
Changes in Capital Assets			
Purchases Cash	(129)		
Depreciation	133		
Loss on Disposals	<u>3</u>	7	
Changes in Net Current Assets			
Decrease in Closing Accruals	(111)		
Decrease in Stock	<u>1</u>	<u>(110)</u>	<u>(103)</u>
Direct Expenditure			2,250
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		378	
Notional Rents		<u>121</u>	<u>499</u>
Operating Cost			<u>2,749</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			353
Current Assets			
Stocks (Note 8)		7	
Prepayments		3	
Accrued Income		279	
Other Debit Balances:			
Suspense		20	
PMG Balance and Cash	502		
Less: Orders Outstanding	<u>(27)</u>	<u>475</u>	
Total Current Assets		<u>784</u>	
Less Current Liabilities			
Accrued Expenses		14	
Other Credit Balances:			
Suspense	5		
Payroll Deductions	22		
Due to State (Note 9)	<u>94</u>	121	
Net Liability to the Exchequer (Note 4)		<u>374</u>	
Total Current Liabilities		<u>509</u>	
Net Current Assets			<u>275</u>
Net Assets			<u>628</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1997	538	188	726
Additions	109	20	129
Disposals	(7)	-	(7)
Gross Assets at 31 December 1997	<u>640</u>	<u>208</u>	<u>848</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	298	68	366
Depreciation for the year	112	21	133
Depreciation on Disposals	(4)	-	(4)
Cumulative Depreciation at 31 December 1997	<u>406</u>	<u>89</u>	<u>495</u>
Net Assets at 31 December 1997	<u>234</u>	<u>119</u>	<u>353</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 1997

	£'000	£'000
Surplus to be surrendered		595
Less Exchequer Grant Undrawn		(221)
Net Liability to the Exchequer		<u>374</u>
Represented by:		
Debtors		
Net PMG position and cash	475	
Debit Balances: Suspense	<u>20</u>	495
Less: Creditors		
Due to State	(94)	
Credit Balances: Suspense	<u>(27)</u>	(121)
		<u>374</u>

Vote 8

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	127	Savings arose due to delays in filling vacancies.
A.2.	93	In addition to staff vacancies the saving also arose from lower than anticipated travel costs being incurred on audits outside of Dublin.
A.3.	8	Expenditure on training was somewhat lower than envisaged.
A.7.	213	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	1,570,264
2. Other Receipts	<u>40,000</u>	<u>50,102</u>
Total	<u><u>1,560,000</u></u>	<u><u>1,620,366</u></u>

Explanation of Variation

1. A large tranche of Withholding Tax on Audit Fees was received before year end.
2. In addition to anticipated recoupment from state bodies for seconded staff, an Officer was seconded, a short notice, to assist the Buchanan Inquiry.

7. MISCELLANEOUS ITEM

This account includes expenditure of £31,243 in respect of officers on secondment on a repayment basis to the Housing Finance Agency, The Local Government Audit Service and Roinn an Taoisigh.

8. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	1
Consumables etc.	<u>6</u>
	<u>7</u>

9. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	63
Pay Related Social Insurance	15
Pension Contributions	12
Withholding Tax	7
Value Added Tax	(3)
	<u>94</u>

JOSEPH J. MEADE
Accounting Officer
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
30 March 1998

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 of the Office of the Comptroller and Auditor General for 1997.

Respective Responsibilities of the Accounting Officer and the 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 1997 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 purposes of my audit.

Martin Smith
Deloitte & Touche
Chartered Accountants & Registered Auditors
Dublin 2
28 May 1998

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 1997.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE REVENUE COMMISSIONERS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	121,031	119,288	-
A.2.	Travel and Subsistence	3,500	3,321	22
A.3.	Incidental Expenses	4,400	4,501	152
A.4.	Postal and Telecommunications Services	10,400	9,778	242
A.5.	Office Machinery and Other Office Supplies	12,063	13,772	186
A.6.	Office Premises Expenses	4,400	4,648	771
A.7.	Consultancy Services	2,697	3,246	113
A.8.	Machinery and Equipment for Security Printing and Stamping	350	380	17
A.9.	Motor Vehicles	650	718	35
A.10.	Law Charges, Fees and Rewards	2,200	1,757	210
A.11.	Compensation and Losses	100	150	-
Gross Total		161,791	161,559	1,748
<i>Deduct:-</i>				
A.12.	Appropriations in Aid	18,809	18,944	412
Net Total		142,982	142,615	1,336

SURPLUS TO BE SURRENDERED

£366,829

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			142,615
Changes in Capital Assets			
Purchases Cash	(9,799)		
Disposals Cash	40		
Depreciation	14,611		
Loss on Disposals	<u>25</u>	4,877	
Assets Under Development			
Cash Payments		(8,551)	
Changes in Net Current Assets			
Increase in Closing Accruals	274		
Increase in Stock	<u>(137)</u>	<u>137</u>	<u>(3,537)</u>
Direct Expenditure			139,078
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	5,379		
Net Allied Services Expenditure	16,436		
Notional Rents	<u>5,471</u>		<u>27,286</u>
Operating Cost			<u><u>166,364</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			20,081
Assets Under Development (Note 4)			<u>10,361</u>
			30,442
Current Assets			
Stocks (Note 11)		557	
Prepayments		1,237	
Accrued Income		476	
Other Debit Balances:			
Voluntary Deduction Schemes Advances	1,300		
Shared Buildings Advances	456		
Advances to OPW for building works etc.	431		
Advances for Travel and Subsistence purposes	51		
Miscellaneous Suspense	124		
Recoupable Expenditure	<u>433</u>	2,795	
PMG Balance and Cash	6,728		
Less Orders Outstanding	<u>(1,576)</u>	<u>5,152</u>	
Total Current Assets		<u>10,217</u>	
Less Current Liabilities			
Accrued Expenses		2,985	
Deferred Income		64	
Other Credit Balances:			
Payroll Deductions	2,374		
Due to State (Note 12)	5,206		
Vote Deposits	<u>250</u>	7,830	
Net Liability to the Exchequer (Note 5)		<u>117</u>	
Total Current Liabilities		<u>10,996</u>	
Net Current Liabilities			<u>(779)</u>
Net Assets			<u><u>29,663</u></u>

Vote 9**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997**

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1997	83,771 ¹	20,042	103,813 ¹
Additions	8,811	1,508	10,319
Disposals	<u>(181)</u>	<u>(147)</u>	<u>(328)</u>
Gross Assets at 31 December 1997	<u>92,401</u>	<u>21,403</u>	<u>113,804</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	66,844 ¹	12,531	79,375 ¹
Depreciation for the year	12,471	2,140	14,611
Depreciation on Disposals	<u>(160)</u>	<u>(103)</u>	<u>(263)</u>
Cumulative Depreciation at 31 December 1997	<u>79,155</u>	<u>14,568</u>	<u>93,723</u>
Net Assets at 31 December 1997	<u>13,246</u>	<u>6,835</u>	<u>20,081</u>

Notes

1. Due to an error in the valuation of computer software developed in-house, as at 31 December 1996, the opening valuation (gross) has been increased from £95,367,850 to £103,812,965. Accumulated depreciation has correspondingly increased from £71,169,425 to £79,375,214 giving rise to an increase of £239,326 in the net value of assets held at 31 December 1996.
2. 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%.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

In-house Computer Applications £'000

Amounts brought forward at 1 January 1997 ¹	3,605
Cash payments for the year	8,551
Transferred to Assets Register	(1,795)
Amounts carried forward at 31 December 1997	<u>10,361</u>

Note

1. Due to an error in the valuation of in-house computer software under development as at 31 December 1996, the opening valuation has been increased from £3,052,000 to £3,605,000.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		367
Less Exchequer Grant Undrawn		(250)
Net Liability to the Exchequer		<u>117</u>
Represented by:		
Debtors		
Net PMG position and cash	5,152	
Voluntary Deduction Schemes Advances	1,300	
Shared Buildings Advances	456	
Advances to OPW for building works etc.	431	
Advances for Travel and Subsistence purposes	51	
Miscellaneous Suspense	124	
Recoupable Expenditure	<u>433</u>	7,947
Less: Creditors		
Payroll Deductions	(2,374)	
Due to State	(5,206)	
Vote Deposits	<u>(250)</u>	(7,830)
		<u>117</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.11	(50)	More cases were settled in 1997 than anticipated. This was as a result of the speeding up of court lists, following the increase in the number of judges.

Vote 9

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for services relating to pay-related Social Insurance Scheme	16,046,000	16,046,000
2. Receipts for microfiche work relating to health boards and state-sponsored bodies	50,000	55,955
3. Moneys received for special attendance of officers	500,000	413,868
4. Fines, forfeitures, law costs recovered	1,200,000	1,325,609
5. Proceeds of customs sales	75,000	64,766
6. Recoupment of certain travel costs from the EU	-	1,531
7. Recoupment of salaries, <i>etc.</i> of officers on secondment	-	10,840
8. Bill of entry receipts	20,000	39,131
9. Receipts from sale of official cars	10,000	39,685
10. Inward Processing Compensatory Interest	350,000	213,295
11. Miscellaneous	<u>558,000</u>	<u>733,824</u>
Total	<u>18,809,000</u>	<u>18,944,504</u>

Explanation of Variation

2. Some amounts due in 1996 were not paid until 1997.
3. It is difficult to estimate receipts for this item.
4. Receipts cannot be closely estimated.
5. Receipts vary with the quantity of seizures sold and the prices realised.
6. Some 1996 travel costs recouped from the EU were charged to the Vote in 1996 and some 1995 costs on deposit since 1996 were not cleared until 1997.
7. 1995 salary costs in respect of an official seconded to the EU were not recovered until 1997.
8. Receipts vary with demand.
9. More cars were sold than expected.
10. Receipts are difficult to anticipate.
11. Receipts cannot be closely estimated.

8. COMMITMENTS

Commitments likely to materialise amount to £1,172,479

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	424,661	626	7	7,471
Overtime and extra attendance	4,630,740	3,295	162	18,128
Shift and roster allowances	300,243	150	7	9,332
Miscellaneous	69,249	88	-	-
Total extra remuneration	5,424,893	3,485*	230*	18,653

* 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 £5,379,000 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 £214,000 was included in the Estimate for 1998.

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 £2,329 from the Strategic Management Initiative Fund, subhead C. of the Vote for the Office of the Minister for Finance.

A total of £39,864 was spent on Exceptional Performance Awards (*i.e.* 46 individual awards ranging from £64 to £3,700 and 6 group awards ranging from £239 to £1,104).

The cost of Revenue staff on loan to other Departments without recoupment was £143,911.

Compensation of £38,463 was paid in respect of two accidents involving official cars.

Compensation of £91,250 was paid in respect of three legal actions taken by members of staff. Other expenses amounted to £296. In one of these actions, the Revenue Commissioners were co-defendants and paid 50% of the liability.

118 awards totalling £21,750 were made in 1997 under the Input (Staff Suggestion) Scheme.

Payments totalling £164,278 were made in 1997 from a suspense account to cover the costs of enhancing the International Trade Statistics Systems. This project is being entirely funded by the EU.

Vote 9

11. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	327
IT Consumables <i>etc.</i>	149
Uniforms and Protective Clothing	<u>81</u>
	<u>557</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	4,070
Pay Related Social Insurance	900
Withholding Tax	177
Value Added Tax (Intra EU Acquisitions)	50
Perks Tax	<u>9</u>
	<u>5,206</u>

C. MacDOMHNAILL

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 1997 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 1997.

JOHN PURCELL

Comptroller and Auditor General

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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>	£12,893,000			
<i>Less Supplementary</i>	<u>370,000</u>	12,523	12,521	-
A.2. Travel and Subsistence				
		840	828	9
A.3. Incidental Expenses				
<i>Original</i>	£300,000			
<i>Supplementary</i>	<u>20,000</u>	320	328	(6)
A.4. Postal and Telecommunications Services				
<i>Original</i>	£630,000			
<i>Supplementary</i>	<u>200,000</u>	830	833	7
A.5. Office Machinery and other Office Supplies				
<i>Original</i>	£988,000			
<i>Supplementary</i>	<u>153,000</u>	1,141	1,110	3
A.6. Office Premises Expenses				
<i>Original</i>	£450,000			
<i>Supplementary</i>	<u>50,000</u>	500	476	42
A.7. Consultancy Services				
<i>Original</i>	£250,000			
<i>Less Supplementary</i>	<u>53,000</u>	197	179	20
OTHER SERVICES				
B. President's Household Staff: Wages and Allowances				
<i>Original</i>	£157,000			
<i>Supplementary</i>	<u>54,000</u>	211	190	-
C. Zoological Society of Ireland				
<i>Original</i>	£1,000,000			
<i>Supplementary</i>	<u>700,000</u>	1,700	1,802	42
D. Purchase of Sites and Buildings				
<i>Original</i>	£600,000			
<i>Supplementary</i>	<u>500,000</u>	1,100	1,047	1
E. New Works, Alterations and Additions				
<i>Original</i>	£35,050,000			
<i>Supplementary</i>	<u>300,000</u>	35,350	35,270	173

Vote 10

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.1.	Maintenance and Supplies	17,610	17,969	1,711
F.2.	Government Supplies Agency			
	Original	£1,373,000		
	Supplementary	<u>75,000</u>	1,448	1,381
				8
F.3.	Rents, Rates, etc.			
	Original	£28,576,000		
	Supplementary	<u>1,124,000</u>	29,700	29,483
				(1,984)
F.4.	Fuel, Electricity, Water, Cleaning Materials, etc.			
	Original	£500,000		
	Less Supplementary	<u>100,000</u>	400	326
				42
G.	Purchase and Maintenance of Engineering Plant and Machinery and Stores			
	Original	£1,481,000		
	Supplementary	<u>180,000</u>	1,661	1,687
				32
H.1.	Drainage and Localised Flood Relief - Surveys			
	Original	£1,001,000		
	Supplementary	<u>279,000</u>	1,280	1,137
				28
H.2.	Drainage and Localised Flood Relief - Construction Works			
	Original	£4,500,000		
	Less Supplementary	<u>2,000,000</u>	2,500	2,518
				100
H.3.	Drainage - Maintenance			
	Original	£5,634,000		
	Supplementary	<u>21,000</u>	5,655	5,897
				168
H.4.	Engineering Works			
	Original	£550,000		
	Less Supplementary	<u>51,000</u>	499	361
				35
	Gross Total			
	Original	£114,383,000		
	Supplementary	<u>1,082,000</u>	115,465	115,343
				431
	Deduct:-			
I.	Appropriations in Aid			
			9,320	9,798
				1,400
	Net Total			
	Original	£105,063,000		
	Supplementary	<u>1,082,000</u>	106,145	105,545
				(969)
	SURPLUS TO BE SURRENDERED			£599,614

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) **Accrued Expenses**

Liabilities are represented as invoices received prior to 31 December 1997, which were paid during January and February 1998.

(b) **Accrued Income**

This is represented as demands for payment issued before 31 December 1997, which were unpaid on that date.

(c) **Operating Cost Statement**

Notional Rents on State owned premises, which are notionally receivable by Vote 10, have not been included in the figure for Expenditure Borne Elsewhere as the total amount involved (£26.6 million) would radically distort the operating cost of the Office of Public Works.

(d) **Statement of Assets and Liabilities**

Estimates are used in this Statement.

(e) **Valuation of Land and Buildings**

Estimates of the value of buildings and land 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 a small number of miscellaneous properties and sites whose total value is insignificant in the context of the overall OPW property portfolio.

(f) **Capital Assets Under Development**

All properties are valued on practical completion. Construction projects ongoing at 31 December 1997 are not therefore shown as Capital Assets Under Development.

(g) **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

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

Vote 10

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			105,545
Changes in Capital Assets			
Purchases Cash	(5,096)		
Disposals Cash	658		
Depreciation	1,391		
Loss on Disposals	<u>12</u>	(3,035)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(107)		
Decrease in Stock	<u>964</u>	<u>857</u>	<u>(2,178)</u>
Direct Expenditure			103,367
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	602		
Notional Rents	1,836		
Net Allied Services Expenditure	<u>(61,599)</u>		<u>(59,161)</u>
Operating Cost			<u>44,206</u>

Notional Rents on State-owned premises occupied by other Departments/Offices £26.6 million (see Note 1(c))

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			1,002,949
Current Assets			
Stocks (Note 13)		1,987	
Prepayments		2,345	
Accrued Income		1,702	
Central Bank Accounts Balances	10,668		
Less: Orders Outstanding	<u>(2,925)</u>	<u>7,743</u>	
Total Current Assets		<u>13,777</u>	
Less Current Liabilities			
Accrued Expenses		2,776	
Deferred Income		302	
Other Credit Balances:			
Suspense	1,920		
Due to State (Note 14)	<u>5,223</u>	7,143	
Net Liability to the Exchequer (Note 5)		<u>600</u>	
Current Liabilities		<u>10,821</u>	
Net Current Assets			<u>2,956</u>
Net Assets			<u>1,005,905</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land and Buildings £'000	Plant and Machinery £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997 ¹	987,345	10,180	2,637	1,419	1,001,581
Additions	3,289	1,026	579	261	5,155
Disposals	(593)	(870)	(23)	-	(1,486)
Revaluations	<u>6,315</u>	<u>(12)</u>	<u>-</u>	<u>-</u>	<u>6,303</u>
Gross Assets at 31 December 1997	<u>996,356</u>	<u>10,324</u>	<u>3,193</u>	<u>1,680</u>	<u>1,011,553</u>
Accumulated Depreciation					
Opening Balance at 1 January 1997	-	6,189	1,426	413	8,028
Depreciation for the year	-	757	475	159	1,391
Depreciation on Disposals	<u>-</u>	<u>(795)</u>	<u>(20)</u>	<u>-</u>	<u>(815)</u>
Cumulative Depreciation at 31 December 1997	<u>-</u>	<u>6,151</u>	<u>1,881</u>	<u>572</u>	<u>8,604</u>
Net Assets at 31 December 1997	<u>996,356</u>	<u>4,173</u>	<u>1,312</u>	<u>1,108</u>	<u>1,002,949</u>

Note:

1. The opening balance for Land and Buildings for 1997 has been adjusted to take account of omissions/deletions on the 1996 account that came to light in 1997.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		<u>600</u>
Net Liability to the Exchequer		<u>600</u>
Represented by:		
Debtors		
Net Central Bank Position		7,743
Less: Creditors		
Due to State	(5,223)	
Credit Balances: Suspense	<u>(1,920)</u>	<u>(7,143)</u>
		<u>600</u>

Vote 10

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Proceeds from the sale of certain properties	283,992

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	21	The saving arose because a number of household staff whose contracts were linked to the term in Office of President Robinson, were re-employed resulting in the cost of redundancy payments being less than originally expected.
C.	(102)	The excess was accounted for by the additional cost of completing the "Fringes of the Arctic" enclosure and preparatory work on the "World of Cats" project at Dublin Zoo.
F.4.	74	The saving was due to milder weather conditions and the introduction of energy conservation measures.
H.1.	143	The saving arose because expenditure on the preparation of a number of schemes was less than expected.
H.4.	138	The saving was due to slower than expected expenditure on the Royal Canal project at Moran's Bridge, Mullingar, Co Westmeath.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Rents (including receipts from lettings of fishing rights, etc.)	1,780,000	2,032,448
2. Dublin Castle Receipts	405,000	554,170
3. Sales of Property	500,000	434,068
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	1,350,000	1,527,750
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	4,854,000	4,838,826
6. Fees, etc., in connection with the operation of the Local Loans Fund	10,000	14,710
7. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	<u>421,000</u>	<u>395,771</u>
Total	<u>£9,320,000</u>	<u>£9,797,743</u>

Explanation of Variation

1. Recoveries in respect of Rents were more than anticipated due to rent received on ESAT Digifone mast sites.
2. The increase is attributable to higher than expected admission receipts at Dublin Castle.
3. The shortfall in receipts is attributable to a delay in the sale of a property.
4. Sales of Government Publications were more buoyant than expected.
6. Receipts from penal interest were more than anticipated.
7. Sales of produce were less than expected.

9. COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 1998 and subsequent years is given for the Building Maintenance Service only and is estimated to be £13,705.

(B) Multi-annual Capital Commitments

The following table details expenditure in 1997 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1997.

	£
Expenditure	37,848,985
Commitments to be met in subsequent years	23,751,014

Expenditure was incurred on 5 projects during 1997 where the total estimated cost of the individual project will exceed £5 million. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/1996 £	Expenditure 1997 £	Subsequent Years £
Dublin Castle, Ship Street Range	10,182,415	23,108	-
Clock Tower - Chester Beatty	5,355,219	502	75,000
D/Defence GHQ	5,250,120	1,157,694	200,000
National Gallery Improvements	5,960,431	5,709	25,000
Store Street Garda Station	1,095,393	3,440,285	1,500,000

(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 1997 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	69,098	66	-	-
Overtime and extra attendance	255,019	184	8	10,221
Miscellaneous	5,849	35	-	-
Total extra remuneration	329,966	*	8	10,221

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

Vote 10

11. MISCELLANEOUS ITEMS

A total of £14,000 was spent on merit awards *i.e.* fifty individual awards of amounts ranging from £26 to £308 and seventeen group awards of amounts ranging from £104 to £2,170. (Administrative Budget Agreements Paragraph 7.1.4 and E101/1/92).

Compensation and associated legal and miscellaneous costs totalling £341,377 and ranging from £19 to £115,000 were paid in seventeen 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 15/10/96, 4/2/97, 13/3/97, 21/7/97 and 18/12/97).

Sums totalling £109,473 and ranging from £2,744 to £44,235, were paid in settlement of seven claims for injuries to persons on State property. (Department of Finance delegated sanctions of 8/8/91 and 25/8/97).

Three *ex-gratia* payments totalling £584 and ranging from £70 to £394 were made in respect of damage to personal property arising from the activities of this Office. (Department of Finance delegated sanctions of 5/5/88 and 8/8/91).

Four payments totalling £2,709 and ranging from £190 to £1,546 were made in respect of accidents involving State vehicles. (Department of Finance delegated sanctions of 5/5/88 and 8/8/91).

Expenditure in 1997 on services provided on a repayment basis included £20.1million on Prison Projects and £45,851 on Fishery Harbour Centres.

The outturn for Subhead A.1. includes expenditure of £12,804 in respect of the salary of one officer on loan without repayment.

Two retired civil servants in receipt of civil service pensions were re-engaged at a cost of £3,937 and £12,480 respectively.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £76,000 from the Vote for 1997 was included in the Estimate for 1998.

In addition to the amount expended under this Vote, an amount of £602,000 was received from Vote 45 - Increases in Remuneration and Pensions, in respect of Subhead A.1. - Salaries, Wages and Allowances (£600,000) and Subhead B. - President's Household Staff: Wages and Allowances (£2,000).

12. EU FUNDING

The outturns shown for Subheads E and H.4. include payments in respect of activities co-financed from the European Regional Development Fund.

13. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Engineering Stocks	1,016
Building Materials	227
Clothing Stocks	513
Paper and Stationery	178
Miscellaneous Stocks	<u>53</u>
Total	<u>1,987</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax/ Pay Related Social Insurance	875
Pension Contributions	7
Withholding Tax	328
Loan Repayments	<u>4,013</u>
	<u>5,223</u>

15. NEW WORKS, ALTERATIONS AND ADDITIONS

Analysis of Major Expenditure in 1997

	Project	Estimate Provision £	Outturn £
1.	Garda Stations: Erection of new buildings and major improvement schemes	4,500,000	5,736,627
2.	Social, Community and Family Affairs: Erection of new buildings and major improvement schemes	3,500,000	2,308,149
3.	Rationalisation of Office Accommodation	3,475,000	4,483,098
4.	Agriculture and Food: Erection of new buildings and major improvement schemes	1,500,000	1,579,626
5.	National Museum Programme	2,000,000	1,756,429
6.	National Library Programme	2,800,000	1,889,200
7.	National Gallery Programme	1,300,000	1,041,075
8.	Defence GHQ	600,000	1,157,694
9.	OPW, 51 St Stephen's Green Phase II	985,000	527,375
10.	Dublin Castle: Drugs Unit	625,000	928,184
11.	Michael Davitt House: Extension and Renovation	1,300,000	1,128,619
12.	Store Street Garda Station	2,500,000	3,440,285
13.	Attorney General's Office: Offices	1,800,000	1,701,403
14.	Department of Education and Science: Clock Block	750,000	566,779
15.	Other Projects	<u>7,415,000</u>	<u>7,024,874</u>
	Total		
	<i>Original</i>	<i>35,050,000</i>	
	<i>Supplementary</i>	<u><i>300,000</i></u>	
		<u><u>35,350,000</u></u>	<u><u>35,269,417</u></u>

Vote 10

16. SERVICES SUPPLIED TO OTHER DEPARTMENTS 1997 (SUBHEAD F.3. - RENTS, RATES, etc)

Departments, etc.	Estimate Provision £	Outturn £
Oireachtas	110,000	120,975
Taoiseach	1,000,000	1,032,409
Finance	1,500,000	2,229,928
Revenue	6,778,000	6,853,026
Office of Public Works	1,800,000	1,685,557
Ombudsman	120,000	111,350
Justice, Equality and Law Reform	4,770,000	4,777,892
Environment and Local Government	1,000,000	885,886
Education and Science	850,000	884,845
Foreign Affairs	1,000,000	1,073,727
Social, Community and Family Affairs	3,898,000	4,009,214
Health and Children	300,000	385,667
Agriculture and Food	1,500,000	1,251,531
Enterprise, Trade and Employment	1,600,000	1,847,461
Defence	405,000	372,195
Marine and Natural Resources	45,000	36,435
Public Enterprise	1,300,000	1,378,339
Arts, Heritage, Gaeltacht and Islands	600,000	545,260
Tourism, Sport and Recreation	-	1,458
Total		
<i>Original</i> £28,576,000		
<i>Supplementary</i> <u>1,124,000</u>	<u>£29,700,000</u>	<u>£29,483,155</u>

BRIAN MURPHY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 31 Márta 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 1997 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 1997. Attention is drawn to paragraphs 18 to 21 of the report for 1997 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	1,793	1,654	1
A.2. Travel and Subsistence	57	53	1
A.3. Incidental Expenses	130	126	(6)
A.4. Postal and Telecommunications Services	32	31	1
A.5. Apparatus and Chemical Equipment	737	689	8
A.6. Office Premises Expenses	134	108	10
OTHER SERVICE			
B. Research / Development Projects	16	16	-
Gross Total	2,899	2,677	15
<i>Deduct:-</i>			
C. Appropriations in Aid	22	56	14
Net Total	2,877	2,621	1
SURPLUS TO BE SURRENDERED		£255,557	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			2,621
Changes in Capital Assets			
Purchases Cash	(376)		
Depreciation	<u>251</u>	(125)	
Changes in Net Current Assets			
Decrease in Closing Accruals		<u>(30)</u>	<u>(155)</u>
Direct Expenditure			2,466
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	231		
Notional Rents	<u>293</u>		<u>524</u>
Operating Cost			<u><u>2,990</u></u>

Vote 11

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			560
Current Assets			
Prepayments		31	
Accrued Income		14	
Other Debit Balances:			
Recoupable Expenditure			
Travel Costs	9		
Energy Costs	<u>5</u>	14	
PMG Balance and Cash	344		
Less Orders Outstanding	<u>(27)</u>	<u>317</u>	
Total Current Assets		<u>376</u>	
Less Current Liabilities			
Accrued Expenses		46	
Other Credit Balances:			
Due to State (Note 11)	51		
Training Initiative Fund	17		
Payroll Deductions	<u>11</u>	79	
Net Liability to the Exchequer (Note 4)		<u>252</u>	
Total Current Liabilities		<u>377</u>	
Net Current Liabilities			(1)
Net Assets			<u>559</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997¹

	Office Equipment £'000
Cost or Valuation at 1 January 1997 ²	900
Additions	<u>354</u>
Gross Assets at 31 December 1997	<u>1,254</u>
Accumulated Depreciation	
Opening Balance at 1 January 1997 ³	443
Depreciation for the year	<u>251</u>
Cumulative Depreciation at 31 December 1997	<u>694</u>
Net Assets at 31 December 1997	<u>560</u>

Note:

1. Land and Buildings are recorded on the Asset Register of Vote 10 -Office of Public Works. Furniture and Fittings are all over 10 years old and so are fully written off.
2. The Cost or Valuation at 1 January 1997 is the undepreciated historical cost or valuation.
3. This is the closing figure for accumulated depreciation from the previous year.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		256
Less Exchequer Grant Undrawn		(4)
Net Liability to the Exchequer		<u>252</u>
Represented by:		
Debtors		
Net PMG position and cash	317	
Debit Balances: Suspense	<u>14</u>	331
Less: Creditors		
Due to State	(51)	
Credit Balances: Suspense	<u>(28)</u>	(79)
		<u>252</u>

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for various analyses, examinations, tests, <i>etc.</i>	22,000	53,614
2. Recoupment from EU for Research/Development Projects	-	<u>2,095</u>
Total	<u>22,000</u>	<u>55,709</u>

Explanation of Variations

The increase in Appropriations in Aid is principally due to work performed under the Coroner's Act 1962 for Local Authorities. It is not possible to accurately predict the outturn.

6. COMMITMENTS

Orders to the value of £62,489, which were placed during 1997, were not delivered until 1998.

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	13,118	18	-	-
Overtime and extra attendance	14,622	11	-	-
Total extra remuneration	27,740	24*	-	-

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

Vote 11

8. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £222,000 was included in the estimate for 1998.

In addition to expenditure under subhead A.3. £10,000 was received from the Training Initiatives Fund, subhead C. of Vote 6 - Office of the Minister for Finance.

A sum of £1,633 was received from the Strategic Management Initiatives Fund, subhead C. of Vote 6 - Office of the Minister for Finance.

9. EU FUNDING

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

10. STOCKS

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

11. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	34
Value Added Tax	9
Pension Contributions	6
Pay Related Social Insurance	<u>2</u>
	<u>51</u>

DR. MÁIRE C. WALSH
Accounting Officer
STATE LABORATORY
25th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1997, compared with the sum granted, for Secret Service.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Secret Service	750	288	-

SURPLUS TO BE SURRENDERED

£462,244

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, 1997

	£'000	£'000
Current Assets		
PMG Balance and Cash	<u>162</u>	
Less Current Liabilities		
Net Liability to the Exchequer (Note 2)	<u>162</u>	
Net Current Assets		<u>-</u>
Net Assets		<u><u>-</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 1997.

	£'000
Surplus to be surrendered	462
Less Exchequer Grant Undrawn	<u>(300)</u>
Net Liability to the Exchequer	<u>162</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>162</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
26 March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	2,410	1,990	-
A.2. Travel and Subsistence	135	135	5
A.3. Incidental Expenses	250	223	31
A.4. Postal and Telecommunications Services	55	73	4
A.5. Office Machinery and other Office Supplies	350	122	5
A.6. Office Premises Expenses	725	548	36
A.7. Consultancy Services	1,525	344	11
OTHER SERVICES			
B. Defence of Public Servants	5	-	-
C. Contributions to International Organisations	15	9	-
D. Law Reform Commission (Grant-in-Aid)	542	412	-
Gross Total	6,012	3,856	92
<i>Deduct:-</i>			
E. Appropriations in Aid	5	15	-
Net Total	6,007	3,841	92
SURPLUS TO BE SURRENDERED		£2,166,344	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			3,841
Changes in Capital Assets			
Purchases Cash	(577)		
Depreciation	<u>186</u>	(391)	
Assets Under Development			
Cash Payments		(132)	
Changes in Net Current Assets			
Increase in Closing Accruals	63		
Increase in Stock	<u>(4)</u>	<u>59</u>	<u>(464)</u>
Direct Expenditure			3,377
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	419		
Notional Rents	<u>336</u>		<u>755</u>
Operating Cost			<u><u>4,132</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			914
Assets Under Development (Note 4)			<u>61</u> 975
Current Assets			
Stocks (Note 12)		30	
Prepayments		10	
Other Debit Balances:			
Other Suspense Items		11	
PMG Balance and Cash	3,415		
Less Orders Outstanding	<u>(320)</u>	<u>3,095</u>	
Total Current Assets		<u>3,146</u>	
Less Current Liabilities			
Accrued Expenses		102	
Other Credit Balances:			
Due to State (Note 13)	122		
Payroll Deductions	11		
Recoupable Travel	<u>3</u>	136	
Net Liability to the Exchequer (Note 5)		<u>2,970</u>	
Total Current Liabilities		<u>3,208</u>	
Net Current Liabilities			<u>(62)</u>
Net Assets			<u><u>913</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997 ¹	446	129	575
Additions	<u>198</u>	<u>499</u>	<u>697</u>
Gross Assets at 31 December 1997	<u>644</u>	<u>628</u>	<u>1,272</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997 ¹	145	27	172
Depreciation for the year	<u>127</u>	<u>59</u>	<u>186</u>
Cumulative Depreciation at 31 December 1997	<u>272</u>	<u>86</u>	<u>358</u>
Net Assets at 31 December 1997	<u>372</u>	<u>542</u>	<u>914</u>

1. The opening balances differ from the closing balances 1996 as assets of the Office of the Chief State Solicitor are accounted for separately for 1997.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Amounts brought forward at 1 January 1997	46
Cash payments for the year	132
Transferred to Asset Register	<u>(117)</u>
Amounts carried forward at 31 December 1997	<u>61</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 1997.**

	£'000	£'000
Surplus to be surrendered		2,166
Add Exchequer Grant Overdrawn		<u>804</u>
Net Liability to the Exchequer		<u>2,970</u>
Represented by:		
Debtors		
Net PMG position and cash	3,095	
Debit Balances: Suspense	<u>11</u>	3,106
Less: Creditors		
Due to State	(122)	
Credit Balances: Suspense	<u>(14)</u>	<u>(136)</u>
		<u>2,970</u>

Vote 13

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1	420	The savings arose because a number of vacancies remained unfilled for periods during the year.
A.3	27	It was difficult to project the exact costs for additional cleaning and security required as a result of the renovations in the Office. Slower than expected progress on the refurbishment programme in the Office was also a contributory factor.
A.4	(18)	Accommodation changes involving major relocation of phones occurred in 1997.
A.5	228	Purchases of computer and office equipment were deferred because of delays in the refurbishment programme in the Office.
A.6	177	The savings arose as a result of slower than expected progress on the refurbishment programme in the Office.
A.7	1,181	The savings arose as a consultancy project on the publication of legislation in electronic form did not commence in 1997 as expected and expenditure on parliamentary draftsmen was less than expected.
D.	130	The main reason for these savings is that the Commission had a number of staff vacancies during the year and because work on the publication of a number of reports throughout the year did not proceed at the rate originally expected.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Miscellaneous	<u>£5,000</u>	<u>£14,802</u>

Explanation of Variation

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

8. COMMITMENTS

A commitment of £93,000 has been entered into for drafting, cataloguing and indexation services to be provided in 1998.

9. MATURED LIABILITIES

Matured liabilities undischarged at the year end amounted to £8,417.

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	23,644	28	-	-
Overtime and extra attendance	11,219	16	-	-
Total extra remuneration	34,863	35*	-	-

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

11. MISCELLANEOUS ITEM

Four retired civil servants in receipt of civil service pensions were re-employed at costs of £1,936, £10,391, £48,402 and £52,088 respectively.

12. STOCKS

Stocks at 31 December 1997 comprised:

	£'000
Publications for Sale	20
Stationery	<u>10</u>
	<u>30</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	44
Withholding Tax	69
Pay Related Social Insurance	<u>9</u>
	<u>122</u>

JAMES HAMILTON
Accounting Officer
OFFICE OF THE ATTORNEY GENERAL
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	861	912	-
A.2. Travel and Subsistence	14	29	1
A.3. Incidental Expenses	88	81	(3)
A.4. Postal and Telecommunications Services	74	80	(1)
A.5. Office Machinery and other Office Supplies	135	128	1
A.6. Office Premises Expenses	78	72	11
OTHER SERVICES			
B. Fees to Counsel	2,330	2,639	642
C. General Law Expenses	1,746	219	706
Gross Total	5,326	4,160	1,357
<i>Deduct:-</i>			
D. Appropriations in Aid	8	2	-
Net Total	5,318	4,158	1,357
SURPLUS TO BE SURRENDERED		£1,160,051	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			4,158
Changes in Capital Assets			
Purchases Cash	(151)		
Depreciation	52		
Loss on Disposal	<u>1</u>	(98)	
Changes in Net Current Assets			
Decease in Closing Accruals	(339)		
Increase in Stock	<u>(1)</u>	<u>(340)</u>	<u>(438)</u>
Direct Expenditure			3,720
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	136		
Notional Rents	<u>144</u>		<u>280</u>
Operating Cost			<u>4,000</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			227
Current Assets			
Stocks (Note 11)		14	
Prepayments		10	
Other Debit Balances:			
Travelling Imprests		2	
PMG Balance and Cash	483		
Less Orders Outstanding	<u>(230)</u>	<u>253</u>	
Total Current Assets		<u>279</u>	
Less Current Liabilities			
Accrued Expenses		1,367	
Other Credit Balances:			
Payroll Deductions	4		
Due to State (Note 12)	<u>181</u>	185	
Net Liability to the Exchequer (Note 4)		<u>70</u>	
Total Current Liabilities		<u>1,622</u>	
Net Current Liabilities			<u>(1,343)</u>
Net Liabilities			<u>(1,116)</u>

Vote 14

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	173	195	368
Additions	136	15	151
Disposals	(28)	(2)	(30)
Gross Assets at 31 December 1997	<u>281</u>	<u>208</u>	<u>489</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	142	97	239
Depreciation for the year	33	19	52
Depreciation on Disposals	(27)	(2)	(29)
Cumulative Depreciation at 31 December 1997	<u>148</u>	<u>114</u>	<u>262</u>
Net Assets at 31 December 1997	<u>133</u>	<u>94</u>	<u>227</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 1997

	£'000	£'000
Surplus to be surrendered		1,160
Less Exchequer Grant Undrawn		(1,090)
Net Liability to the Exchequer		<u>70</u>
Represented by:		
Debtors		
Net PMG position and cash	253	
Debit Balances: Suspense	<u>2</u>	255
Less: Creditors		
Due to State	(181)	
Credit Balances: Suspense	<u>(4)</u>	(185)
		<u>70</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	(51)	The excess was due to the additional salary cost of a Senior Legal Assistant who returned to the Office following a period on secondment to the Law Reform Commission.
A.2.	(15)	The excess arose because (i) claims in respect of foreign travel undertaken in late 1996 were not received in time for payment by year end (£6,000), and (ii) expenditure in connection with EU and other international conferences on criminal justice matters was greater than expected.
B.	(309)	The excess arose because the level of activity in the Circuit and Central Criminal Courts was greater than expected.
C.	1,527	The saving arose because (i) 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, and (ii) there was a general decrease in costs awarded against the DPP in legal proceedings in 1997.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Miscellaneous Receipts	<u>8,000</u>	<u>2,074</u>

7. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is £1.9 million - the commitments arise from briefs issued to counsel but not yet finalised.

8. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 1997 was £10,250.

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	16,461	9	1	9,219
Overtime and extra attendance	5,126	13	-	-
Total extra remuneration	21,587	17*	1	9,219

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

Vote 14

10. MISCELLANEOUS ITEMS

All office machinery and equipment relating to the Office of the State Pathologist transferred, without payment, to the Department of Justice with effect from 1 January 1997.

11. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	13
IT Consumables <i>etc.</i>	<u>1</u>
Total	<u>14</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	30
Pay Related Social Insurance	3
Pension Contributions	4
Withholding Tax	<u>144</u>
Total	<u>181</u>

SIMON P. O'LEARY
Accounting Officer
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
30th March 1998

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 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	9,415	9,274	-
A.2. Travel and Subsistence	677	697	33
A.3. Incidental Expenses	596	907	22
A.4. Postal and Telecommunications Services	215	169	5
A.5. Office Machinery and other Office Supplies	200	248	5
A.6. Office Premises Expenses			
<i>Original</i>	<i>£355,000</i>		
<i>Supplementary</i>	<i><u>141,000</u></i>		
	496	429	22
A.7. Consultancy Services	1	-	-
A.8. Stores and Equipment	2,533	2,398	(216)
OTHER SERVICES			
B. Valuation Tribunal	175	179	1
C. Fees to Counsel and other Legal Expenses	50	5	-
Gross Total			
<i>Original</i>	<i>£14,217,000</i>		
<i>Supplementary</i>	<i><u>141,000</u></i>		
	14,358	14,306	(128)
<i>Deduct:-</i>			
D. Appropriations in Aid			
<i>Original</i>	<i>£4,800,000</i>		
<i>Supplementary</i>	<i><u>140,000</u></i>		
	4,940	6,034	1,365
Net Total			
<i>Original</i>	<i>£9,417,000</i>		
<i>Supplementary</i>	<i><u>1,000</u></i>		
	9,418	8,272	(1,493)
SURPLUS TO BE SURRENDERED		£1,145,726	

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 £161,009 at 31st December, 1997 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 1997

	£'000	£'000	£'000
Net Outturn			8,272
Changes in Capital Assets			
Purchases Cash	(1,563)		
Depreciation	1,292		
Loss on Disposals	<u>24</u>	(247)	
Changes in Net Current Assets			
Increase in Closing Accruals	169		
Increase in Stock	<u>(123)</u>	<u>46</u>	<u>(201)</u>
Direct Expenditure			8,071
Expenditure Borne Elsewhere			
Vote 45 - Increase in Remuneration and Pensions		176	
Net Allied Services Expenditure		2,998	
Notional Rents		<u>804</u>	<u>3,978</u>
Operating Cost			<u>12,049</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			5,562
Current Assets			
Stocks (Note 12)		1,355	
Prepayments		264	
Accrued Income		1,493	
Other Debit Balances : Imprest Accounts		33	
PMG Balance and Cash	835		
Less Orders Outstanding	<u>(647)</u>	188	
Amount owed by the Exchequer (Note 6)		<u>129</u>	
Total Current Assets		<u>3,462</u>	
Less Current Liabilities			
Accrued Expenses		136	
Deferred Income		128	
Other Credit Balances:			
Payroll Deductions	89		
Due to State (Note 13)	<u>261</u>	<u>350</u>	
Total Current Liabilities		<u>614</u>	
Net Current Assets			<u>2,848</u>
Net Assets			<u>8,410</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1997	13,567	817	274	14,658
Additions	1,382	87	104	1,573
Disposals	<u>(746)</u>	-	-	<u>(746)</u>
Gross Assets at 31 December 1997	<u>14,203</u>	<u>904</u>	<u>378</u>	<u>15,485</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997	8,657	452	169	9,278
Depreciation for the year	1,163	87	42	1,292
Depreciation on Disposals	<u>(647)</u>	-	-	<u>(647)</u>
Cumulative Depreciation at 31 December 1997	<u>9,173</u>	<u>539</u>	<u>211</u>	<u>9,923</u>
Net Assets at 31 December 1997	<u>5,030</u>	<u>365</u>	<u>167</u>	<u>5,562</u>

Vote 15

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	Computer Application £'000
Amounts brought forward at 1 January 1997	158
Transferred to Asset Register	(158)
Amounts carried forward at 31 December 1997	<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 1997.

	£'000	£'000
Surplus to be surrendered		1,146
Less Exchequer Grant Undrawn		(1,275)
Amount owed by the Exchequer		<u>(129)</u>
Represented by:		
Debtors		
Net PMG position and cash	188	
Debit Balances: Suspense	<u>33</u>	221
Less: Creditors		
Due to State	(261)	
Credit Balances: Suspense	<u>(89)</u>	(350)
		<u>(129)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(311)	The excess on this subhead arose because expenditure on incidentals was higher than expected.
C.	45	Expenditure under this subhead is difficult to estimate accurately.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
Valuation Office			
1.	Valuation Tribunal Appeal fees	25,000	41,493
2.	Valuation Certificate fees	30,000	46,614
3.	Valuation Revision fees	325,000	693,625
4.	Commissioners Appeal fees	105,000	126,945
5.	Miscellaneous	15,000	44,259
Ordnance Survey			
6.	Sales of maps	1,300,000	1,894,956
7.	Royalty fees	1,265,000	2,034,485
8.	Fees for contract mapping	1,700,000	1,131,275
9.	Miscellaneous	<u>35,000</u>	<u>20,142</u>
Total			
	<i>Original</i>	<i>£4,800,000</i>	
	<i>Supplementary</i>	<i><u>140,000</u></i>	
		<u>£4,940,000</u>	<u>£6,033,794</u>

Explanation of Variation

- 1 -5. All Valuation Office fees were increased in 1997.
6. Receipts from the sale of maps were greater than expected.
7. Updated royalty contracts negotiated during 1997 yielded additional receipts.
8. Receipts from contract work were less than anticipated.
9. By its nature this subhead does not lend itself to accurate estimation.

9. COMMITMENTS

At 31 December 1997, commitments totalled £1,158,360 (£1,123,483 - Ordnance Survey and £34,877 - 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	47,997	126	-	-
Overtime and extra attendance	300,004	147	21	14,746
Total extra remuneration	348,001	207*	21	14,746

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

Vote 15

11. MISCELLANEOUS ITEMS

In addition to the amounts expended under subhead A.1. a sum of £176,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £11,000 is included in the estimate for 1998.

In addition to the amounts expended under subhead A.3., an amount of £19,134 was received from the Strategic Management Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

12. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Ordnance Survey map stocks	1,208
Ordnance Survey consumable stocks	134
Valuation Office consumable stocks	10
Valuation Tribunal consumable stocks	<u>3</u>
	<u>1,355</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	176
Pay Related Social Insurance	40
Withholding Tax	3
Value Added Tax	8
Pension Contributions	<u>34</u>
Total	<u>261</u>

JAMES V. ROGERS
Accounting Officer
VALUATION AND ORDNANCE SURVEY
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Valuation and Ordnance Survey for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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			
<i>Original</i> £1,835,000			
<i>Supplementary</i> <u>58,000</u>	1,893	1,885	-
A.2. Travel and Subsistence			
<i>Original</i> £114,000			
<i>Supplementary</i> <u>25,000</u>	139	121	1
A.3. Incidental Expenses			
<i>Original</i> £124,000			
<i>Supplementary</i> <u>5,000</u>	129	144	(10)
A.4. Postal and Telecommunications Services	160	93	2
A.5. Office Machinery and other Office Supplies			
<i>Original</i> £122,000			
<i>Supplementary</i> <u>10,000</u>	132	141	(10)
A.6. Office Premises Expenses	123	128	13
A.7. Fees to Examiners, etc.			
<i>Original</i> £150,000			
<i>Supplementary</i> <u>12,000</u>	162	154	1
A.8. Advertising, Printing and Examinations			
<i>Original</i> £503,000			
<i>Supplementary</i> <u>108,000</u>	611	669	6
Gross Total			
<i>Original</i> £3,131,000			
<i>Supplementary</i> <u>218,000</u>	3,349	3,335	3
<i>Deduct:-</i>			
A.9. Appropriations in Aid			
<i>Original</i> £1,000			
<i>Supplementary</i> <u>8,000</u>	9	9	-
Net Total			
<i>Original</i> £3,130,000			
<i>Supplementary</i> <u>210,000</u>	3,340	3,326	3
SURPLUS TO BE SURRENDERED		£14,459	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			3,326
Changes in Capital Assets			
Purchases Cash	(333)		
Depreciation	<u>170</u>	(163)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(28)		
Increase in Stock	<u>(12)</u>	<u>(40)</u>	<u>(203)</u>
Direct Expenditure			3,123
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>690</u>
Operating Cost			<u><u>3,813</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			636
Current Assets			
Stocks (Note 10)		87	
Prepayments		34	
Other Debit Balances: Suspense		70	
PMG Balance and Cash	134		
Less Orders Outstanding	<u>(99)</u>	<u>35</u>	
Total Current Assets		<u>226</u>	
Less Current Liabilities			
Accrued Expenses		37	
Other Credit Balances:			
Due to State (Note 11)	56		
Payroll Deduction	20		
Suspense	<u>15</u>	91	
Net Liability to the Exchequer (Note 4)		<u>14</u>	
Total Current Liabilities		<u>142</u>	
Net Current Assets			<u>84</u>
Net Assets			<u><u>720</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	733	475	1,208
Adjustments*	3	-	3
Additions	<u>305</u>	<u>28</u>	<u>333</u>
Gross Assets at 31 December 1997	<u>1,041</u>	<u>503</u>	<u>1,544</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	518	221	739
Adjustments*	(1)	-	(1)
Depreciation for the year	<u>120</u>	<u>50</u>	<u>170</u>
Cumulative Depreciation at 31 December 1997	<u>637</u>	<u>271</u>	<u>908</u>
Net Assets at 31 December 1997	<u>404</u>	<u>232</u>	<u>636</u>

* Adjustments to the opening balances for 1997 were to take account of minor items removed from the asset register for the period 1991-1994 and for software purchases in 1995 and 1996.

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1997.**

	£'000	£'000
Surplus to be surrendered		15
Less Exchequer Grant Undrawn		(1)
Net Liability to the Exchequer		<u>14</u>
Represented by:		
Debtors		
Net PMG position and cash	35	
Debit Balances : Suspense	<u>70</u>	105
Less: Creditors		
Credit Balances : Suspense	(35)	
Due to State	<u>(56)</u>	<u>(91)</u>
		<u>14</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of £178 was lodged in 1997 to the Exchequer under the Training Initiatives Fund.

Vote 16

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

Subhead	Less/(More) than Provided £'000	Explanation
A.4.	67	This saving arose from lower postal and telephone costs as a result of the deferral of a number of large volume competitions, including a clerical competition in 1997.

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
Miscellaneous			
	<i>Original</i>	<i>£1,000</i>	
	<i>Supplementary</i>	<i><u>8,000</u></i>	<i><u>9,591</u></i>

In addition to the amount of £9,591 taken to account as Appropriations in Aid, further amounts totalling £82,984 were received by the Commission during 1997 in respect of the organisation of a recruitment competition on behalf of the Western Health Board on an agency basis. The total estimated Commission costs of £136,358 are not included in the 1997 outturn of £3,335,000 as provision was already made for this amount under Vote 41 - Health and Children. The balance of £53,374 outstanding at 31 December 1997 will be recouped during 1998.

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	21,649	35	-	-
Overtime and extra attendance	68,844	75	2	6,712
Miscellaneous	3,960	61	-	-
Total extra remuneration	94,453	101*	2	7,468*

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

9. MISCELLANEOUS ITEMS

A sum of £15,000 was received from Subhead C of the Vote of the Minister for Finance under the Training Initiatives Fund.

The 1998 Estimate includes a carry forward of savings of £12,000 under the terms of the Administrative Budget Agreement.

A sum of £960 was spent on merit awards (ie. 60 individual awards of £16 each).

10. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	79
Registry supplies including IT Consumables <i>etc.</i>	6
Miscellaneous	<u>2</u>
Total	<u>87</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	39
Pay Related Social Insurance	6
Pension Contributions	6
Withholding Tax	4
Value Added Tax	<u>1</u>
Total	<u>56</u>

JOSEPH BOYLE
Accounting Officer
 CIVIL SERVICE COMMISSION
 31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1997, compared with the sum granted for the salaries and expenses of the Office of the Ombudsman and the Public Offices Commission and the Office of the Information Commissioner.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1. Salaries, Wages and Allowances				
	<i>Original</i>	<i>£952,000</i>		
	<i>Less Supplementary</i>	<i><u>8,000</u></i>	944	933
				-
A.2. Travel and Subsistence				
	<i>Original</i>	<i>£54,000</i>		
	<i>Less Supplementary</i>	<i><u>22,000</u></i>	32	34
				1
A.3. Incidental Expenses		83	87	-
A.4. Postal and Telecommunications Services		34	35	1
A.5. Office Machinery and other Office Supplies				
	<i>Original</i>	<i>£76,000</i>		
	<i>Supplementary</i>	<i><u>25,000</u></i>	101	93
				(1)
A.6. Office Premises Expenses				
	<i>Original</i>	<i>£22,000</i>		
	<i>Less Supplementary</i>	<i><u>11,000</u></i>	11	10
				2
A.7. Consultancy and Legal Fees				
	<i>Original</i>	<i>£20,000</i>		
	<i>Less Supplementary</i>	<i><u>5,000</u></i>	15	12
				-
PUBLIC OFFICES COMMISSION				
B.1. Salaries, Wages and Allowances				
	<i>Original</i>	<i>£117,000</i>		
	<i>Supplementary</i>	<i><u>16,000</u></i>	133	129
				-
B.2. Travel and Subsistence				
	<i>Original</i>	<i>£3,000</i>		
	<i>Less Supplementary</i>	<i><u>2,000</u></i>	1	1
				-
B.3. Incidental Expenses				
	<i>Original</i>	<i>£10,000</i>		
	<i>Supplementary</i>	<i><u>33,000</u></i>	43	42
				-
B.4. Postal and Telecommunications Services		4	5	1
B.5. Office Machinery and other Office Supplies				
	<i>Original</i>	<i>£19,000</i>		
	<i>Supplementary</i>	<i><u>6,000</u></i>	25	25
				-
B.6. Office Premises Expenses				
	<i>Original</i>	<i>£3,000</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>	4	3
				1

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.7. Consultancy and Legal Fees			
Original	£6,000		
Supplementary	<u>2,000</u>	8	7
			-

OFFICE OF THE INFORMATION COMMISSIONER

C.3. Incidental Expenses

Original	£Nil			
Supplementary	<u>1,000</u>	1	-	-
<hr/>				
Total				
Original	£1,403,000			
Supplementary	<u>36,000</u>	1,439	1,416	5
		<hr/>		

SURPLUS TO BE SURRENDERED**£23,347**

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

NOTES**1. OPERATING COST STATEMENT FOR 1997**

	£'000	£'000	£'000
Net Outturn			1,416
Changes in Capital Assets			
Purchases Cash	(85)		
Depreciation	<u>60</u>	(25)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(17)	(42)
Direct Expenditure			1,374
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	15		
Net Allied Services Expenditure	<u>179</u>		<u>194</u>
Operating Cost			<u>1,568</u>

Vote 17

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			164
Current Assets			
Stocks (Note 8)		4	
Prepayments		3	
PMG Balance and Cash	61		
Less Orders Outstanding	<u>(9)</u>	<u>52</u>	
Total Current Assets		<u>59</u>	
Less: Current Liabilities			
Accrued Expenses		8	
Other Credit Balances:			
Due to State (Note 9)	37		
Payroll Deductions	<u>7</u>	44	
Net Liability to the Exchequer (Note 4)		<u>8</u>	
Total Current Liabilities		<u>60</u>	
Net Current Liabilities			<u>(1)</u>
Net Assets			<u>163</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	304	81	385
Additions	<u>84</u>	<u>1</u>	<u>85</u>
Gross Assets at 31 December 1997	<u>388</u>	<u>82</u>	<u>470</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	194	52	246
Depreciation for the year	<u>52</u>	<u>8</u>	<u>60</u>
Cumulative Depreciation at 31 December 1997	<u>246</u>	<u>60</u>	<u>306</u>
Net Assets at 31 December 1997	<u>142</u>	<u>22</u>	<u>164</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 1997.**

	£'000	£'000
Surplus to be surrendered		23
Less Exchequer Grant Undrawn		<u>(15)</u>
Net Liability to the Exchequer		<u>8</u>
Represented by:		
Debtors		
Net PMG position and cash		52
Less: Creditors		
Due to State	(37)	
Credit Balances: Suspense	<u>(7)</u>	<u>(44)</u>
		<u>8</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of £597 was received in 1997 in respect of sales of the Annual Report of the Ombudsman.

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	12,498	12	-	-
Overtime and extra attendance	16,762	13	1	7,612
Miscellaneous	975	11	-	-
Total extra remuneration	30,235	20*	1	8,515*

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

7. MISCELLANEOUS ITEMS

The 1998 Estimate includes a carry forward from 1997 of savings of £92,000 under the terms of the Administrative Budget Agreement.

A sum of £975 was spent on merit awards (*i.e.* nine individual awards of £75 each and two individual awards of £150).

£15,000 was received from the Vote for Increases in Remuneration and Pensions in respect of subhead A.1.(£11,000) and subhead B.1. (£4,000)

In addition to the amount expended under subhead A.3. - Incidental Expenses, a sum of £8,864 was received from the Strategic Management Fund, subhead C of the Vote for the Office of the Minister for Finance (No. 6).

Vote 17

8. STOCKS

Stocks at 31 December 1997 comprise:

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

9. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	28
Pay Related Social Insurance	5
Pension Contributions	<u>4</u>
	<u>37</u>

PAT WHELAN
Accounting Officer
OFFICE OF THE OMBUDSMAN
26th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE CHIEF STATE SOLICITOR

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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 Chief State Solicitor.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	5,673	5,351	-
A.2. Travel and Subsistence	25	29	-
A.3. Incidental Expenses			
<i>Original</i>	<i>£280,000</i>		
<i>Less Supplementary</i>	<i><u>86,000</u></i>	189	2
A.4. Postal and Telecommunications Services			
<i>Original</i>	<i>£160,000</i>		
<i>Supplementary</i>	<i><u>45,000</u></i>	187	20
A.5. Office Machinery and other Office Supplies			
<i>Original</i>	<i>£570,000</i>		
<i>Supplementary</i>	<i><u>191,000</u></i>	784	17
A.6. Office Premises Expenses			
<i>Original</i>	<i>£150,000</i>		
<i>Less Supplementary</i>	<i><u>44,000</u></i>	68	10
A.7. Consultancy Services			
<i>Original</i>	<i>£175,000</i>		
<i>Less Supplementary</i>	<i><u>138,000</u></i>	19	-
OTHER SERVICES			
B. Fees to Counsel			
<i>Original</i>	<i>£3,450,000</i>	3,321	733
<i>Less Supplementary</i>	<i><u>129,000</u></i>		
C. General Law Expenses			
<i>Original</i>	<i>£1,600,000</i>		
<i>Supplementary</i>	<i><u>789,000</u></i>	2,389	167
Gross Total			
<i>Original</i>	<i>£12,083,000</i>		
<i>Supplementary</i>	<i><u>628,000</u></i>	12,711	949
<i>Deduct:-</i>			
D. Appropriations in Aid	140	215	21
Net Total			
<i>Original</i>	<i>£11,943,000</i>		
<i>Supplementary</i>	<i><u>628,000</u></i>	12,571	928
SURPLUS TO BE SURRENDERED		£866,855	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			11,704
Changes in Capital Assets			
Purchases Cash	(580)		
Depreciation	<u>146</u>	(434)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>649</u>	<u>215</u>
Direct Expenditure			11,919
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		221	
Notional Rent		<u>276</u>	<u>497</u>
Operating Cost			<u>12,416</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			571
Current Assets			
Stocks (Note 11)		6	
Accrued Income		21	
Other Debit Balances:			
Escheated Estates	4		
Personal Imprest	<u>1</u>	5	
Amount owed by the Exchequer (Note 4)		<u>1,684</u>	
Total Current Assets		<u>1,716</u>	
Less Current Liabilities			
PMG Balance and Cash	721		
Plus Orders Outstanding	<u>265</u>	986	
Accrued Expenses		949	
Other Credit Balances:			
Due to State (Note 12)	662		
Payroll Deductions	26		
Provincial State Solicitors	<u>15</u>	<u>703</u>	
Total Current Liabilities		<u>2,638</u>	
Net Current Liabilities			(922)
Net Liabilities			<u>(351)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997 ¹	165	72	237
Additions	<u>557</u>	<u>39</u>	<u>596</u>
Gross Assets at 31 December 1997	<u>722</u>	<u>111</u>	<u>833</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997 ¹	101	15	116
Depreciation for the year	<u>135</u>	<u>11</u>	<u>146</u>
Cumulative Depreciation at 31 December 1997	<u>236</u>	<u>26</u>	<u>262</u>
Net Assets at 31 December 1997	<u>486</u>	<u>85</u>	<u>571</u>

¹ The opening balance for cost and accumulated depreciation reflect the portion of the closing balances on the 1996 account of the Office of the Attorney General which related to the Chief State Solicitor's Office.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1997.

	£'000	£'000
Surplus to be surrendered		867
Less Exchequer Grant Undrawn		<u>(2,551)</u>
Amount owed by the Exchequer		<u>(1,684)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		5
Less: Creditors		
Due to State	(662)	
Credit Balances: Suspense	(41)	
Net PMG position and cash	<u>(986)</u>	<u>(1,689)</u>
		<u>(1,684)</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of £9,087 was lodged in 1997 to the Exchequer under the State Property Act, 1954.

Vote 18

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1	322	The savings arose because a number of vacancies remained unfilled for periods during the year.
A.4	18	Savings arose from lower than expected expenditure on upgrading of telephone facilities and on postage and telephones, due to unfilled vacancies.
A.6	38	Heating and lighting costs, and the cost of moving to temporary accommodation were less than expected.
A.7	18	Expenditure on information technology consultancy was less than expected due to delays in installing a local area network and assistance by specialist staff from the Department of Finance for development projects.
B.	321	It is difficult to quantify expenditure on this subhead as the throughput of cases through the Courts and the volume of actions initiated against the State is outside the control of this office.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Costs and Fees received by the Chief State Solicitor, etc.	<u>140,000</u>	<u>214,946</u>

Explanation of Variation

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

8. MATURED LIABILITIES

Matured liabilities undischarged at the year end amounted to £770,433 of which £724,939 related to fees to counsel and £44,715 to general law expenses.

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	30,371	41	-	-
Overtime and extra attendance	166,009	97	4	8,079
Miscellaneous	100	4	-	-
Total extra remuneration	196,480	117*	4	8,079

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

10. MISCELLANEOUS ITEM

Ex-gratia payments of £10,525 were paid to 3 officers in respect of service with Tribunals of Inquiry.

11. STOCKS

Stocks at 31 December 1997 comprised:

£'000

Stationery	<u>6</u>
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12. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

£'000

Income Tax	164
Withholding Tax	468
Pay Related Social Insurance	<u>30</u>
	<u>662</u>

MICHAEL BUCKLEY

Accounting Officer

OFFICE OF THE CHIEF STATE SOLICITOR

31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Chief State Solicitor for 1997 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 1997.

JOHN PURCELL

Comptroller and Auditor General

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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, Equality and Law Reform and of certain other services, including payments under a cash-limited scheme administered by that Office, 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	11,229	11,170	-
A.2. Travel and Subsistence	505	482	57
A.3. Incidental Expenses	623	788	(17)
A.4. Postal and Telecommunications Services	739	747	128
A.5. Office Machinery and other Office Supplies	966	1,160	44
A.6. Office Premises Expenses	310	386	41
A.7. Consultancy Services	508	209	-
A.8. Payments to the Incorporated Council of Law Reporting for Ireland	40	48	-
A.9. Forensic Science Laboratory	1,696	1,630	9
A.10 EU Presidency	80	100	-
A.11 State Pathology	167	147	2
OTHER SERVICES			
B. Commissions and Special Inquiries	50	95	1
C. Legal Aid - Criminal (No. 12 of 1962)	9,203	9,137	1,647
D.1. Compensation for Personal Injuries Criminally Inflicted	3,432	3,434	18
D.2. The Irish Association for Victim Support	280	280	-
E. Garda Complaints Board	541	475	8
F. Office of the Data Protection Commissioner	327	314	-
G. Refugee Board	931	371	-
H. Criminal Assets Bureau	3,800	1,906	21
I. Employment Equality Agency	879	298	-
J. Legal Aid Board (Grant-in-Aid)	3,754	3,754	3
K. Free Legal Advice Centres	45	45	1
L. Family Mediation Service	191	239	(2)
M. Grant for the National Women's Council	85	158	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
N.	Grants for Marriage and Childrens Counselling Services	666	666	-
O.	Childcare	500	522	-
P.	Central Authorities (Child Abduction and Maintenance Debtors)	10	5	-
Q.	Equality Awards	1	-	6
R.1.	Grant for the Council on the Status of People with Disabilities	163	313	-
R.2.	Monitoring Committee on the Commission on the Status of People with Disabilities	128	16	-
R.3.	Pilot Disability Projects	84	135	-
R.4.	Grant for the Commission on the Status of People with Disabilities	15	25	-
S.	European Year Against Racism	64	83	2
Gross Total		42,012	39,138	1,969
<i>Deduct:-</i>				
T.	Appropriations in Aid	783	875	(51)
Net Total		41,229	38,263	2,020

SURPLUS TO BE SURRENDERED**£2,965,555**

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

NOTES**1. OPERATING COST STATEMENT FOR 1997**

	£'000	£'000	£'000
Net Outturn			38,263
Changes in Capital Assets			
Purchases Cash	(852)		
Depreciation	<u>961</u>	109	
Changes in Net Current Assets			
Decrease in Closing Accruals	(205)		
Increase in Stock	<u>(5)</u>	<u>(210)</u>	<u>(101)</u>
Direct Expenditure			38,162
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions		78	
Net Allied Services Expenditure		6,668	
Notional Rents		<u>313</u>	<u>7,059</u>
Operating Cost			<u>45,221</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			2,574
Current Assets			
Stocks (Note 12)		270	
Prepayments		65	
Accrued Income		118	
Other Debit Balances:			
Suspense	195		
Advances to OPW	10		
Imprests	<u>120</u>	325	
Amount owed by the Exchequer (Note 4)		<u>5,104</u>	
Total Current Assets		<u>5,882</u>	
Less Current Liabilities			
PMG Balance and Cash	3,042		
Plus Orders Outstanding	<u>1,663</u>	4,705	
Accrued Expenses		2,034	
Deferred Income		169	
Other Credit Balances:			
Due to State (Note 13)	632		
Payroll Deductions	72		
Suspense	<u>20</u>	<u>724</u>	
Total Current Liabilities		<u>7,632</u>	
Net Current Liabilities			<u>(1,750)</u>
Net Assets			<u>824</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Vehicles and Equipment £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997*	105	3,862	1,738	5,705
Additions	46	771	59	876
Disposals	-	(24)	-	(24)
Gross Assets at 31 December 1997	<u>151</u>	<u>4,609</u>	<u>1,797</u>	<u>6,557</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997*	21	2,151	874	3,046
Depreciation for the year	30	751	180	961
Depreciation on Disposals	-	(24)	-	(24)
Cumulative Depreciation at 31 December 1997	<u>51</u>	<u>2,878</u>	<u>1,054</u>	<u>3,983</u>
Net Assets at 31 December 1997	<u>100</u>	<u>1,731</u>	<u>743</u>	<u>2,574</u>

* The balances at 1/1/1997 are a combination of Vote 19, the former Vote 33 and the State Pathology details from Vote 14.

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1997**

	£'000	£'000
Surplus to be surrendered		2,966
Less Exchequer Grant Undrawn		(8,070)
Amount owed by the Exchequer		<u>(5,104)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		325
Less: Creditors		
Due to State	(632)	
Credit Balances: Suspense	(92)	
Net PMG position and cash	<u>(4,705)</u>	<u>(5,429)</u>
		<u>(5,104)</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>150,000</u>	<u>181,766</u>

Vote 19

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(165)	Additional expenditure was incurred in respect of training as a result of SMI related projects. Also a higher amount than anticipated was spent on such items as publications, advertising costs and general miscellaneous expenses.
A.5.	(194)	Excess expenditure was due to an unforeseen increase in the demand for supplies and equipment consequent to the establishment of new divisions, the expansion of existing divisions and the amalgamation of the Departments.
A.6.	(76)	Excess expenditure was due to a number of unforeseen accommodation issues in relation to expansion of Asylum Division, reintegration of certain sections after the end of the Irish presidency of the EU, the establishment of new divisions and the amalgamation of the Departments.
A.7.	299	The savings arose because developments under the Department's Change Programme did not progress as quickly as anticipated.
A.10.	(20)	The excess occurred as a result of the outstanding payments in respect of the EU Presidency being greater than anticipated.
B.	(45)	The excess arose primarily as a result of expenditure arising from the establishment of the International Commission on Decommissioning in September, 1997.
E.	66	The savings arose because the number of Tribunals heard was less than anticipated and the proposed upgrading of the telephone and computer systems did not proceed as planned.
G.	560	The savings arose as additional staff which had been approved could not be appointed due to industrial relations difficulties and it was not possible to put in place a comprehensive legal assistance scheme during the year.
H.	1,894	The savings arose because it was not possible to be exact about requirements at the time the funding estimate was required as the Body was still at a developing stage and the number of staff appointments made was less than anticipated.
I.	581	The savings 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.
L.	(48)	The excess arose due to a payment of Pay Related Social Insurance (PRSI) arrears following the decision that part time mediators were liable for Class A PRSI. Additional expenditure also arose in modifying and equipping premises to accommodate additional staff.
M.	(73)	The excess arose due to the Council relocating to new office premises and the carrying out of a study on childcare.
R.1.	(150)	The excess occurred due to additional costs in respect of (i) administration (ii) the acquisition and fitting out of premises and (iii) the computerisation of the Council's County Network.
R.2.	112	The savings arose as the Committee was constituted later in the year than originally planned.

- R.3. (51) The excess was necessary to provide for an appropriate spread of pilot projects and to contribute towards the cost of area management of the projects.
- R.4. (10) The excess occurred due to the fact that the Report of the Commission on the Status of People with a disability had to be reprinted because of the level of demand.
- S. (19) The success of the measures and projects associated with European Year against Racism resulted in a higher level of expenditure than anticipated.

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Film Censorship Fees (cash)	500,000	537,000
2.	Data Protection Fees	181,000	218,216
3.	Miscellaneous Receipts	<u>102,000</u>	<u>120,411</u>
	Total	<u>£783,000</u>	<u>£875,627</u>

Explanation of Variation

- The increased receipts are due to an unanticipated increase in the number of films and videos submitted for censorship in 1997.
- Extra fees were realised following a successful pursuit of data controllers.
- Receipts under this heading fluctuate and are difficult to estimate accurately.

8. COMMITMENTS

Global Commitments

Contracted Commitments at 31 December 1997 amount to £123,169.

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	64,954	64	1	11,717
Overtime and extra attendance	356,277	307	10	8,297
Miscellaneous	174,940	225	3	19,194
Total extra remuneration	596,171	479*	14	19,194

* Certain individuals received more than one allowance.

Vote 19

10. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, a sum amounting to £78,000 was received from the Vote for Increases in Remuneration and Pensions (No.45) and expended on Subhead J. - Legal Aid Board.

In addition to the amounts expended under subheads A.3. and A.7. sums of £25,000 and £16,500 were received from subhead C. of the Vote for the Office of the Minister for Finance in respect of the Training Initiative and Strategic Management Funds.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 1997 of £358,000 was included in the estimate for 1998.

A total of £23,108 was paid to two retired civil servants in receipt of civil service pensions, who were re-employed on various duties during 1997.

Ex-gratia payments totalling £19,565 were made to 16 solicitors and 5 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 £15,040 were made in 21 cases in respect of awards for exceptional performance.

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1997 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 1997 £</i>
Criminal Injuries Compensation Tribunal	1974	381,266
International Body on Arms Decommissioning	1995	160,364
Ad hoc Commission on Bail Referendum	1996	350,704
Independent International Commission	1997	43,528
Commission on the Status of People with Disabilities	1994	685,598

12. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	50
Forensic Consumables	<u>220</u>
	<u>270</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	275
Pension Contributions	57
Retention Tax	191
Pay Related Social Insurance	56
Firearm Certificates	34
Extra Exchequer Receipts	<u>19</u>
	<u>632</u>

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Justice, Equality and Law Reform for 1997 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 1997.

JOHN PURCELL

Comptroller and Auditor General

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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> £334,658,000			
<i>Supplementary</i> <u>16,000,000</u>	350,658	343,832	-
A.2. Travel and Subsistence			
<i>Original</i> £12,894,000			
<i>Supplementary</i> <u>3,000,000</u>	15,894	16,827	1,665
A.3. Incidental Expenses			
<i>Original</i> £2,661,000			
<i>Supplementary</i> <u>700,000</u>	3,361	3,418	361
A.4. Postal and Telecommunications Services			
<i>Original</i> £5,914,000			
<i>Supplementary</i> <u>300,000</u>	6,214	6,809	369
A.5. Office Machinery and Other Office Supplies			
<i>Original</i> £7,915,000			
<i>Supplementary</i> <u>1,417,000</u>	9,332	9,831	288
A.6. Maintenance of Garda Premises	3,370	3,948	295
A.7. Consultancy Services			
<i>Original</i> £102,000			
<i>Less Supplementary</i> <u>16,000</u>	86	97	-
A.8. Station Services	5,686	6,406	594
OTHER SERVICES			
B. Clothing and Accessories			
<i>Original</i> £2,375,000			
<i>Less Supplementary</i> <u>800,000</u>	1,575	2,062	265
C. St. Paul's Garda Medical Aid Society (Grant-in-Aid)	34	32	-
D. Transport			
<i>Original</i> £9,611,000			
<i>Supplementary</i> <u>1,990,000</u>	11,601	12,304	695
E. Communications and Other Equipment			
<i>Original</i> £6,531,000			
<i>Supplementary</i> <u>700,000</u>	7,231	7,862	534

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.	Aircraft			
	Original	£2,550,000		
	Supplementary	<u>500,000</u>	3,050	3,195
				584
G.	Superannuation, etc.			
	Original	£70,749,000		
	Supplementary	<u>750,000</u>	71,499	71,740
				-
H.	Witnesses' Expenses			
	Original	£368,000		
	Supplementary	<u>54,000</u>	422	496
				43
I.	Compensation			
	Original	£6,370,000		
	Less Supplementary	<u>1,370,000</u>	5,000	5,300
				73
J.	Witness Security Programme			
	Original	£Nil		
	Supplementary	<u>75,000</u>	75	8
				-
	Gross Total			
	Original	£471,788,000		
	Supplementary	<u>23,300,000</u>	495,088	494,167
				5,766
	Deduct:-			
K.	Appropriations in Aid		14,956	15,053
				685
	Net Total			
	Original	£456,832,000		
	Supplementary	<u>23,300,000</u>	480,132	479,114
				5,081
	SURPLUS TO BE SURRENDERED		£1,017,832	

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

1. Depreciation

Aircraft are depreciated on a straight line basis at the rate of 5% per annum.

2. Assets

Certain assets supplied to the Gardaí by ESAT telecommunications are not included in the statement. They will be included in future accounts as and when they are commissioned.

3. Land and Buildings

The Minister for Justice owns 8 Garda stations which are in the process of being valued.

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			479,114
Changes in Capital Assets			
Purchases Cash	(15,544)		
Disposals Cash	668		
Depreciation	8,807		
Loss on Disposals	<u>200</u>	(5,869)	
Assets Under Development			
Cash Payments		(4,825)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,612		
Decrease in Stock	<u>1,999</u>	<u>3,611</u>	(7,083)
Direct Expenditure			472,031
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	784		
Net Allied Services Expenditure	<u>(1,064)</u>		(280)
Operating Cost			<u>471,751</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			25,177
Assets Under Development (Note 5)			6,811
Current Assets			
Stocks (Note 15)		3,190	
Prepayments		165	
Accrued Income		685	
Other Debit Balances:			
Suspense	579		
Advance to OPW	899		
Court Lodgments	58		
Imprests	<u>5,087</u>	6,623	
PMG Balance and Cash	9,267		
Less Orders Outstanding	<u>(4,951)</u>	4,316	
Amount owed by the Exchequer (Note 6)		<u>133</u>	
Total Current Assets		<u>15,112</u>	
Less Current Liabilities			
Accrued Expenses		5,931	
Other Credit Balances:			
Due to State (Note 16)	9,576		
Garda Reward Fund	35		
Payroll Deductions	1,402		
Suspense	<u>59</u>	<u>11,072</u>	
Total Current Liabilities		<u>17,003</u>	
Net Current Liabilities			(1,891)
Net Assets			<u>30,097</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Aircraft	Vehicles and Equipment	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000 ¹	£'000	£'000	£'000
Cost or Valuation at 1 January 1997	-	18,006	25,354	4,436	47,796
Additions	5,574	4,873	6,124	564	17,135
Disposals	-	(2,849)	-	(2)	(2,851)
Gross Assets at 31 December 1997	<u>5,574</u>	<u>20,030</u>	<u>31,478</u>	<u>4,998</u>	<u>62,080</u>
Accumulated Depreciation					
Opening Balance at 1 January 1997	-	9,405	18,043	2,631	30,079
Depreciation for the year	279	3,595	4,433	500	8,807
Depreciation on Disposals	-	(1,981)	-	(2)	(1,983)
Cumulative Depreciation at 31 December 1997	<u>279</u>	<u>11,019</u>	<u>22,476</u>	<u>3,129</u>	<u>36,903</u>
Net Assets at 31 December 1997	<u>5,295</u>	<u>9,011</u>	<u>9,002</u>	<u>1,869</u>	<u>25,177</u>

Notes:

1. Assets purchased prior to 1990 are not valued in this statement.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1997	1,986
Cash payments for the year	4,825
Transferred to Assets Register	-
Amounts carried forward at 31 December 1997	<u>6,811</u>

Vote 20

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		1,018
Less Exchequer Grant Undrawn		<u>(1,151)</u>
Amount owed by the Exchequer		<u>(133)</u>
Represented by:		
Debtors		
Net PMG position and cash	4,316	
Debit Balances: Suspense	<u>6,623</u>	10,939
Less: Creditors		
Due to State	(9,576)	
Credit Balances: Suspense	<u>(1,496)</u>	<u>(11,072)</u>
		<u>(133)</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Road Act Penalties	<u>4,000,000</u>	<u>7,027,378</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(933)	The excess was due to increased activity resulting from the BSE situation, immigration duties, and the investigation of serious crimes, including murder investigations.
A.4.	(595)	The excess arose because of the increased number of mobile telephones in use as well as the increased usage and costs of telephones generally.
A.5.	(499)	The excess arose because of a higher level of expenditure than expected on development costs of the IT PULSE Project, which had to be contracted out, due to a shortfall of Garda IT personnel.
A.6.	(578)	The building projects dealt with under this subhead are of a minor maintenance nature and are large in number. It is difficult to project in advance the total cost of the works. Expenditure on emergency maintenance work was also greater than had been provided for.
A.7.	(11)	The excess arose due to a higher level of forensic related consultancy than anticipated.
A.8.	(720)	The excess was due to the payment of a larger number of furniture bills than anticipated, the increased cost of contract cleaning services and an increase in medical fees.

- B. (487) The excess was due to a higher level of expenditure for clothing than anticipated.
- D. (703) The excess was due to a higher than expected level of expenditure on the maintenance and running costs of the Garda fleet due to an increase in the age, size and mileage of the fleet .
- E. (631) The excess was due to a higher than anticipated level of expenditure on equipment.
- H. (74) The excess was due to the increased prosecution rate hence increased witnesses expenses.
- I. (300) The excess was due to a higher than expected level of expenditure because of the size of the compensation awards. Expenditure under this subhead is difficult to predict.
- J. 67 Savings arose because expenditure under this subhead is difficult to predict due to its nature. This subhead was introduced to the Garda Vote during 1997.

9. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Contributions to the Garda Síochána Spouses' and Childrens' Pensions Scheme	6,350,000	5,464,570
2. Contributions to the Garda Síochána Pensions Scheme	5,562,000	5,288,338
3. Miscellaneous Receipts	2,294,000	3,550,161
4. Receipts from Banks in respect of Cash Escort Services	<u>750,000</u>	<u>750,000</u>
Total	<u>£14,956,000</u>	<u>£15,053,069</u>

Explanation of Variation

2. 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.
3. Receipts under this heading fluctuate and are difficult to estimate accurately. Miscellaneous receipts comprise the following:

	£
Repayment of advances under subhead A.2.	17,287
Payment for services rendered by Gardaí	749,437
Recovery in respect of damage to official vehicles and other Garda property	78,729
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed Property	1,110,731
Fees for accident and malicious damage reports	431,116
Centage charge to Insurance Companies for Collection of Insurance Premiums	40,095
Recoupment of Salaries	79,973
Recovery of Witnesses' Expenses	43,958
Contribution for quarters	125,210
Taxi Licence Fees	298,592
Road Traffic Act - Section 41	177,421
UN Receipts	3,995
Unclassified Items	<u>393,617</u>
	<u>3,550,161</u>

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10. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 1997 amount to £5,780,934.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 31/12/96	Expenditure 1997	Subsequent Years
Garda IT Strategy Implementation	£6,645,000	£6,266,000	£23,589,000

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

In eighty two accidents involving Garda Síochána vehicles, damage and other costs amounting to £138,257 was attributable to Garda Personnel (S.13/7/63).

In one hundred and fifty one accidents involving Garda Síochána vehicles, damage and other costs amounting to £209,081 was not attributable to Garda personnel. In forty three cases compensation totalling £47,913 was recovered (S.13/7/63).

In twenty nine accidents involving Garda Síochána vehicles, damage and other costs amounting to £49,874 was partly attributable to Garda Personnel (S.13/7/63).

In fifty seven accidents involving Garda Síochána vehicles, damage and other costs amounting to £57,493 was charged where responsibility has yet to be assigned (S.13/7/63).

In two hundred and forty eight cases involving damage amounting to £190,071 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In ten cases compensation totalling £2,162 was recovered (S.13/7/63).

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	58,606	139	-	-
Overtime and extra attendance	44,225,784	10,834	3,199	26,564
Shift and roster allowances	42,579,629	10,879	2,715	7,864
Miscellaneous	27,795,396	13,092	331	14,563
Total extra remuneration	114,659,415	34,944*	6,245*	35,674

* Certain individuals received more than one allowance.

13. 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).

Sums of £29,870 and £83,021 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 £2,051,182 and ranging from £33 to £80,000 were paid in three hundred and fifty nine cases in respect of claims for personal injuries resulting from accidents involving Garda vehicles (S.13/8/78, S.16/1/67).

At 31 December 1997 an estimate of the number of compensation cases outstanding against the Garda authorities was 1,154 made up as follows:

Road Traffic Accidents	84
Garda Compensation	556
Miscellaneous	514

Payments totalling £534,019 and ranging from £7 to £67,312 were made in fifty nine 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 £139,614 and ranging from £2,004 to £103,568 in respect of legal expenses were made to seven Gardaí where legal action was taken against them arising from actions taken by them in the performance of their duties (E.122/6/86, S.13/14/76).

Payments totalling £352,228 and ranging from £655 to £82,789 were made in respect of claims arising out of injuries received by twenty three Gardaí while on duty. (S.13/8/78, S.13/14/76).

Payments totalling £49,734 and ranging from £5,469 to £19,369 were made to five civilians in respect of injuries received as a result of accidents on Garda premises (S.13/8/78).

Payments totalling £254,380 and ranging from £306 to £130,488 were made in ten 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 1997 without payment and Air Corps support was provided without charge in respect of Garda Síochána aircraft.

A sum of £48,999 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 £26,108 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 £22,904 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).

In addition to the amount expended under subhead A.1. a sum of £784,000 was received from the Vote for Increases in Remuneration and Pensions (No.45).

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14. GARDA SÍOCHÁNA REWARD FUND 1997

The following statement shows the total receipts proper to the Fund for the year 1997, the amount of payments in that period and the balance of the Fund at 31 December 1997.

	£
Balance brought forward on 1 January 1997	92,301
Receipts for year ended 31 December 1997	<u>12,886</u>
	105,187
Payments for year ended 31 December 1997	<u>3,617</u>
Balance on 31 December 1997	<u><u>101,570</u></u>

The receipts into the fund for the year amounted to £12,886 as shown hereunder:

	£
Receipts from disciplinary measures	9,227
Revenue Rewards	2,944
Fishery Rewards	<u>715</u>
	<u><u>12,886</u></u>

15. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	139
Armoury	258
Technical Bureau	46
Clothing	2,245
Telecommunications Stock	118
Transport Stock	166
Equipment (Misc.)	<u>218</u>
	<u><u>3,190</u></u>

Note:

Apart from transport stores, the validity of the other figures are doubtful due to stock systems not being properly developed.

16. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	6,467
Pension Contributions	39
Retention Tax	235
Pay Related Social Insurance	1,210
Fees for Weights and Measures	465
Firearms	277
Motor Tax	<u>883</u>
	<u>9,576</u>

T. DALTON
Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 1997 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 1997. Attention is drawn to paragraphs 23 and 24 of the report for 1997 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

PRISONS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	76,883	88,403	-
A.2. Travel and Subsistence	828	1,241	85
A.3. Incidental Expenses	1,783	2,054	489
A.4. Postal and Telecommunications Services	626	763	57
A.5. Office Machinery and Other Office Supplies	1,277	1,294	(36)
A.6. Consultancy Services	100	55	-
OTHER SERVICES			
B. Buildings and Equipment	49,201	33,806	1,927
C. Prison Services, <i>etc.</i>	9,291	9,670	2,045
D. Manufacturing Department and Farm	524	435	38
E.1. Probation and Welfare Services - Salaries, Wages and Allowances	6,650	6,323	-
E.2. Probation and Welfare Services - Operating Expenses	1,334	1,227	56
E.3. Probation and Welfare Services - Services to Offenders	3,775	4,292	-
F. Community Service Orders Scheme	750	743	71
G. Educational Services	469	448	44
H. Prison Officer's Medical Aid Society (Grant-in-Aid)	343	343	-
I. Compensation	1,100	1,418	-
Gross Total	154,934	152,515	4,776
<i>Deduct:-</i>			
J. Appropriations in Aid	1,038	1,106	61
Net Total	153,896	151,409	4,715

SURPLUS TO BE SURRENDERED **£2,486,561**

Estimated daily average number of prisoners 2,197
Actual daily average number of prisoners 2,424

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			151,409
Changes in Capital Assets			
Purchases Cash	(2,615)		
Disposals Cash	4		
Depreciation	2,172		
Loss on Disposals	<u>22</u>	(417)	
Assets Under Development			
Cash Payments		(19,821)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>1,928</u>	<u>(18,310)</u>
Direct Expenditure			133,099
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	8,500		
Net Allied Services Expenditure	<u>4,167</u>		<u>12,667</u>
Operating Cost			<u>145,766</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			6,330
Assets Under Development (Note 4)			<u>10,560</u> 16,890
Current Assets			
Accrued Income		62	
Prepayments		97	
Other Debit Balances:			
Suspense	253		
Court Lodgments	2		
Imprests	<u>612</u>	867	
PMG Balance and Cash	10,437		
Less Orders Outstanding	<u>(3,518)</u>	<u>6,919</u>	
Total Current Assets		<u>7,945</u>	
Less Current Liabilities			
Accrued Expenses		4,873	
Deferred Income		1	
Other Credit Balances:			
Due to State (Note 12)	4,257		
Payroll Deductions	577		
OPW Suspense A/C	<u>1,023</u>	5,857	
Net Liability to the Exchequer (Note 5)		<u>1,929</u>	
Total Current Liabilities		<u>12,660</u>	
Net Current Liabilities			<u>(4,715)</u>
Net Assets			<u>12,175</u>

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3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land and Buildings £'000 ¹	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	-	7,076	1,935	9,011
Additions	-	2,545	600	3,145
Disposals	-	(64)	-	(64)
Gross Assets at 31 December 1997	-	<u>9,557</u>	<u>2,535</u>	<u>12,092</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997	-	3,036	592	3,628
Depreciation for the Year	-	1,918	254	2,172
Depreciation on Disposals	-	(38)	-	(38)
Cumulative Depreciation at 31 December 1997	-	<u>4,916</u>	<u>846</u>	<u>5,762</u>
Net Assets at 31 December 1997	<u>-</u>	<u>4,641</u>	<u>1,689</u>	<u>6,330</u>

Notes:

1 The Minister for Justice owns the following buildings:

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

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 1997	-	3,024	3,024
Cash payments for the year	205	19,616	19,821
Transferred to Asset Register	-	(12,285)	(12,285)
Amounts carried forward at 31 December 1997	<u>205</u>	<u>10,355</u>	<u>10,560</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 1997**

	£'000	£'000
Surplus to be surrendered		2,487
Less Exchequer Grant Undrawn		(558)
Net Liability to the Exchequer		<u>1,929</u>
Represented by:		
Debtors		
Net PMG position and cash	6,919	
Debit Balances: Suspense	<u>867</u>	7,786
Less: Creditors		
Due to State	(4,257)	
Credit Balances: Suspense	<u>(1,600)</u>	<u>(5,857)</u>
		<u>1,929</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	(11,520)	The excess arose because the overtime allocation was not sufficient to meet the operational needs of the Prisons in 1997.
A.2.	(413)	The excess was mainly due to the expenditure on home travel, associated with prisoner escorts, being greater than anticipated.
A.3.	(271)	The excess was principally due to the cost of escorting prisoners being greater than was provided for.
A.4.	(137)	The excess was mainly due to telephone services. Expenditure is dependant on the level of usage and is difficult to estimate accurately.
A.6.	45	The savings arose because developments under the Change Programme for the Prison Service did not occur as quickly as anticipated.
B.	15,395	The savings arose because a number of projects were not brought to as advanced a stage as expected. Also, the introduction of new Health and Safety regulations delayed the progression of a number of key projects.
D.	89	The savings arose because workshop activity at a number of locations was lower than provided for.
E.2.	107	Expenditure was less than anticipated as the number of new staff taking up appointments was less than planned for and the new telephone system at service headquarters was not completed by the year end.

Vote 21

- E.3. (517) The excess arose because of: (i) expenditure for the Drugs Therapy Programme in Mountjoy Prison was greater than anticipated, (ii) payment of arrears to hostel and workshops in accordance with increases agreed in the Labour Court and (iii) projects were developed to a greater extent than anticipated.
- I. (318) As the level of compensation awards is a matter for the Courts or, in certain cases the Criminal Injuries Compensation Tribunal, it is difficult to forecast the provision which will be required.

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from Manufacturing Department and Farm (including produce used in prisons)	573,000	716,622
2.	European Social Fund	107,000	97,952
3.	Miscellaneous	<u>358,000</u>	<u>291,677</u>
	Total	<u>£1,038,000</u>	<u>£1,106,251</u>

Explanation of Variation

- The surplus arose due to increased use being made by the Prisons Service of goods and services provided by its own manufacturing units.
- Receipts under this heading were lower than anticipated due to unfavourable movement in £IR -ECU exchange rate.
- It is difficult to estimate receipts accurately under this heading.

8. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 1997 amount to £3,912,991.

(B) Multi-Annual Capital Commitments

Expenditure in 1997	Expenditure due after
£'000	31/12/1997
£'000	£'000
22,139	34,231

The foregoing expenditure figures include the following projects which cost £5 million or more:

Project	Expenditure in 1997	Expenditure due after	Total
	£'000	31 December 1997	Expenditure
	£'000	£'000	£'000
Castlerea Main Prison	9,762	2,889	12,651
Cloverhill Remand Prison	3,781	18,697	22,478
Mountjoy Female Prison	2,772	7,097	9,869

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	73,286	129	1	6,232
Overtime and extra attendance	28,833,591	2,426	2,015	38,378
Shift and roster allowances	7,813,824	2,184	214	6,524
Miscellaneous	5,541,314	2,536	17	9,599
Total extra remuneration	42,262,015	2,545*	2,247*	43,875

* Certain individuals received more than one allowance.

10. MISCELLANEOUS ITEMS

Payments totalling £417,168 and ranging from £100 to £47,806 were made in respect of claims arising out of injuries received by twenty five Prison Officers and two Trades Officers while on duty (S.13/8/78).

Payments totalling £309,962 and ranging from £750 to £41,507 were made in relation to claims arising out of injuries received by fifty one prisoners (S.13/8/78).

Compensation and legal costs of £20,017 were paid to a member of the Defence Forces in respect of injuries received while on duty in a Prison (S.13/8/78).

Compensation and legal costs of £5,000 and £45,202 were paid to two civilians in respect of injuries received while supervising offenders under Community Service Orders (S.13/8/78).

Compensation and legal costs totalling £33,229 and ranging from £2,000 to £14,759 were paid to four civilians in respect of injuries received while visiting prison (S.13/8/78).

Compensation and legal costs totalling £29,415 and ranging from £253 to £27,833 were paid to five 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 £12,763 were paid in respect of a claim arising out of the death of an offender while in prison (S.13/8/78).

Sums totalling £21,887 were written off in respect of moneys unaccounted for in the sub-accounts of a number of Prisons (S.13/8/78).

The amount of £97,952 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 this Vote, a sum of £8,500,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45) and expended on subhead A.1.- Salaries, Wages and Allowances.

Vote 21

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 1997. A detailed financial management requirements analysis has been carried out by consultants. An element of this analysis relates to a comprehensive and modern stock control system. A request for tenders for the financial management system will issue shortly. It is anticipated that this will be operational during late 1999.

12. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	3,536
Pension Contributions	266
Retention Tax	82
Pay Related Social Insurance	<u>373</u>
	<u>4,257</u>

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 1997 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 1997. Attention is drawn to paragraph 25 of the report for 1997 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER 1997

	Agriculture £	Other Industries £	Total £		Agriculture £	Other Industries £	Total £
Stock in hand on 1st January 1997	43,956	566,124	610,080	Sales	39,175	673,305	712,480
Purchases	21,742	424,881	446,623	¹ Stock in hand on 31st December 1997	34,187	532,352	566,539
Profit	7,664	214,652	222,316	Write-off	-	-	-
	73,362	1,205,657	1,279,019		73,362	1,205,657	1,279,019

1 Materials, £213,806; Manufactured Goods, £46,899; Tools etc., £305,834

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£		£
Amount due in respect of purchases as at 1st January 1997	21,149	Amount due in respect of sales as at 1st January 1997	45,587
Purchases during year ended 31st December 1997	446,623	Sales during year ended 31st December 1997	712,480
	467,772		758,067
¹ Amount due in respect of purchases as at 31st December 1997	32,501	² Amount due in respect of sales as at 31st December 1997	41,445
Expenditure from Subhead D as per Appropriation Account	435,271	Receipts under Subhead J as per Appropriation Account	716,622

1 Viz. - Public Departments, £14,257; Other Persons, £18,244

2 Viz. - Public Departments, £20,803; Other Persons £20,642

Note to the Account:

The Net Profit in the 1996 account was overstated by £13,100 because of an incorrect valuation of equipment at 31st December 1996. Consequently the Net Profit for year ended 31st December 1997 is understated by the same amount.

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
31st March 1998

COURTS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	17,519	17,296	-
A.2. Travel and Subsistence	1,696	1,541	61
A.3. Incidental Expenses	721	752	48
A.4. Postal and Telecommunications Services	1,128	1,042	87
A.5. Office Machinery and other Office Supplies	1,429	1,360	(51)
A.6. Consultancy Services	250	98	5
OTHER SERVICE			
B. Courthouses	8,962	7,620	916
Gross Total	31,705	29,709	1,066
<i>Deduct:-</i>			
C. Appropriations in Aid	1,230	1,725	52
Net Total	30,475	27,984	1,014
SURPLUS TO BE SURRENDERED		£2,490,682	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			27,984
Changes in Capital Assets			
Purchases Cash	(1,182)		
Depreciation	583		
Loss on Disposals	1	(598)	
Changes in Net Current Assets			
Increase in Closing Accruals	771		
Decrease in Stock	1	<u>772</u>	<u>174</u>
Direct Expenditure			28,158
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	10,624		
Notional Rents	<u>2,001</u>		<u>12,625</u>
Operating Cost			<u>40,783</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			1,892
Current Assets			
Stocks (Note 11)		27	
Prepayments		100	
Accrued Income		56	
Other Debit Balances:			
Suspense	18		
Advances to OPW	9		
Imprests	<u>50</u>	77	
PMG Balance and Cash	8,208		
Less: Orders Outstanding	<u>(1,150)</u>	<u>7,058</u>	
Total Current Assets		<u>7,318</u>	
Less: Current Liabilities			
Accrued Expenses		1,166	
Deferred Income		4	
Other Credit Balances:			
Due to State (Note 12)	5,789		
Payroll Deductions	150		
Suspense	<u>142</u>	6,081	
Net Liability to the Exchequer (Note 4)		<u>1,054</u>	
Total Current Liabilities		<u>8,305</u>	
Net Current Liabilities			<u>(987)</u>
Net Assets			<u>905</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	1,545	744	2,289
Additions	804	400	1,204
Disposals	(6)	(1)	(7)
Gross Assets at 31 December 1997	<u>2,343</u>	<u>1,143</u>	<u>3,486</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	832	185	1,017
Depreciation for the year	469	114	583
Depreciation on Disposals	(6)	-	(6)
Cumulative Depreciation at 31 December 1997	<u>1,295</u>	<u>299</u>	<u>1,594</u>
Net Assets at 31 December 1997	<u>1,048</u>	<u>844</u>	<u>1,892</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 1997**

	£'000	£'000
Surplus to be surrendered		2,491
Less Exchequer Grant Undrawn		<u>(1,437)</u>
Net Liability to the Exchequer		<u>1,054</u>
Represented by:		
Debtors		
Net PMG position and cash	7,058	
Debit Balances: Suspense	<u>77</u>	7,135
Less: Creditors		
Due to State	(5,789)	
Credit Balances: Suspense	<u>(292)</u>	<u>(6,081)</u>
		<u>1,054</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Courts, etc., Fees	9,000,000	9,867,458
Court Percentages (Cash)	40,000	68,300
Road Act Penalties	5,000,000	5,473,229

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2	155	The saving arose due to the unpredictable nature of Court Sitings.
A.4	86	The saving arose because the purchase of a telecommunications system was delayed.
A.6	152	The saving arose because developments under the Change Programme for the Courts did not occur as quickly as anticipated.
B.	1,342	Savings arose in this subhead because various projects did not proceed as quickly as anticipated.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Fines	1,030,000	1,395,323
2. Fees	155,000	206,591
3. Miscellaneous	<u>45,000</u>	<u>122,642</u>
Total	<u>£1,230,000</u>	<u>£1,724,556</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 1997 amount to £35,000.

(B) Multi-Annual Capital Commitments

Project	Expenditure 1996 £'000	Expenditure 1997 £'000	Subsequent Years £'000
Refurbishment of Courthouses	448	2,001	5,273

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	130,774	106	1	6,152
Overtime and extra attendance	355,625	365	2	7,879
Shift and roster allowances	-	-	-	-
Miscellaneous	118,593	226	1	8,358
Total extra remuneration	604,992	544*	4	9,126

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

10. MISCELLANEOUS ITEMS

A total of £12,552 was paid to a retired Civil Servant in receipt of a Civil Service Pension, who was re-employed on various duties during 1997.

Compensation and legal costs of £5,603 were paid in one instance following legal action taken by a member of staff (S.13/8/78).

A payment of £5,518 was made in one instance following the decision of a Circuit Court Judge which was later overturned (S 13/8/78).

11. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	17
IT Consumables <i>etc.</i>	<u>10</u>
	<u>27</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	329
Retention Tax	1
Pay Related Social Insurance	74
Fines	1,679
Court Fee Refunds	3,648
Pension Contributions	<u>58</u>
	<u><u>5,789</u></u>

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts for 1997 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 1997.

JOHN PURCELL

Comptroller and Auditor General

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	11,153	11,646	-
A.2. Travel and Subsistence	135	147	3
A.3. Incidental Expenses	1,083	829	15
A.4. Postal and Telecommunications Services	615	609	22
A.5. Office Machinery and Other Office Supplies	1,508	1,121	(25)
A.6. Office Premises Expenses	1,594	1,447	115
A.7. Consultancy Services	112	62	-
Total	16,200	15,861	130
SURPLUS TO BE SURRENDERED		£339,140	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			15,861
Changes in Capital Assets			
Purchases Cash	(1,824)		
Depreciation	<u>710</u>	(1,114)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(33)		
Increase in Stock	<u>(4)</u>	<u>(37)</u>	<u>(1,151)</u>
Direct Expenditure			14,710
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,858		
Notional Rents	<u>1,371</u>		<u>3,229</u>
Operating Cost			<u>17,939</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			2,542
Current Assets			
Stocks (Note 10)		78	
Prepayments		77	
Accrued Income		18	
Other Debit Balances:			
Suspense	1		
Advances to OPW	8		
Imprests	<u>2</u>	11	
PMG Balance and Cash	898		
Less: Orders Outstanding	<u>(108)</u>	<u>790</u>	
Total Current Assets		<u>974</u>	
Less: Current Liabilities			
Accrued Expenses		225	
Other Credit Balances:			
Due to State (Note 11)	365		
Payroll Deductions	<u>97</u>	462	
Net Liability to the Exchequer (Note 4)		<u>339</u>	
Total Current Liabilities		<u>1,026</u>	
Net Current Liabilities			<u>(52)</u>
Net Assets			<u>2,490</u>

Vote 23

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	2,883	924	3,807
Additions	<u>705</u>	<u>1,132</u>	<u>1,837</u>
Gross Assets at 31 December 1997	<u>3,588</u>	<u>2,056</u>	<u>5,644</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	1,983	409	2,392
Depreciation for the year	<u>504</u>	<u>206</u>	<u>710</u>
Cumulative Depreciation at 31 December 1997	<u>2,487</u>	<u>615</u>	<u>3,102</u>
Net Assets at 31 December 1997	<u>1,101</u>	<u>1,441</u>	<u>2,542</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 1997

	£'000	£'000
Surplus to be surrendered		339
Less Exchequer Grant Undrawn		<u>-</u>
Net Liability to the Exchequer		<u>339</u>
Represented by:		
Debtors		
Net PMG position and cash	790	
Debit Balances: Suspense	<u>11</u>	801
Less: Creditors		
Due to State	(365)	
Credit Balances: Suspense	<u>(97)</u>	<u>(462)</u>
		<u>339</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Land Registry Fees (Cash)	16,480,000	18,230,533
Registry of Deeds Fees (Cash)	1,642,000	853,835
Ground Rent Fees	55,000	55,304

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(12)	The excess was due to a higher level of expenditure for expenses of staff involved in the decentralisation of the Land Registry to Waterford than anticipated.
A.3.	254	Savings arose because the cost of compensation claims was less than anticipated and some training programmes were deferred to 1998.
A.5.	387	The savings arose due to the deferment of a major computer project.
A.6.	147	The saving arose because expenditure on furniture and fittings for a proposed new Dublin building for the Land Registry did not proceed as anticipated.
A.7.	50	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 1997 amount to £10,120.

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	41,047	36	1	5,979
Overtime and extra attendance	1,607,876	426	131	13,669
Shift and roster allowances	-	-	-	-
Miscellaneous	37,709	108	-	-
Total extra remuneration	1,686,632	467*	132	14,130

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

Vote 23

9. MISCELLANEOUS ITEMS

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

Registry of Deeds Fees:	£780,737
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10. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	49
Miscellaneous Supplies	1
IT Consumables	<u>28</u>
	<u>78</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	245
Pension Contributions	40
Pay Related Social Insurance	55
Extra Exchequer Receipts	<u>25</u>
	<u>365</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
31st March 1998

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 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	165	167	-
A.2. Travel and Subsistence	1	1	-
A.3. Incidental Expenses	11	7	-
A.4. Postal and Telecommunications Services	11	8	-
A.5. Office Premises Expenses	14	11	2
Total	202	194	2

SURPLUS TO BE SURRENDERED £8,584

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000
Net Outturn		194
Changes in Capital Assets		
Purchases Cash	(6)	
Depreciation	<u>4</u>	<u>(2)</u>
Direct Expenditure		192
Expenditure Borne Elsewhere		
Net Allied Services Expenditure		<u>39</u>
Operating Cost		<u><u>231</u></u>

Vote 24

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			22
Current Assets			
PMG Balance and Cash	15		
Less: Orders Outstanding	<u>(1)</u>		
Total Current Assets		14	
Less: Current Liabilities			
Accrued Expenses		2	
Other Credit Balances:			
Suspense	1		
Due to State (Note 6)	<u>5</u>	6	
Net Liability to the Exchequer (Note 4)		<u>8</u>	
Total Current Liabilities		16	
Net Current Liabilities			(2)
Net Assets			<u>20</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	16	24	40
Additions	<u>6</u>	<u>-</u>	<u>6</u>
Gross Assets at 31 December 1997	<u>22</u>	<u>24</u>	<u>46</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	11	9	20
Depreciation for the year	<u>2</u>	<u>2</u>	<u>4</u>
Cumulative Depreciation at 31 December 1997	<u>13</u>	<u>11</u>	<u>24</u>
Net Assets at 31 December 1997	<u>9</u>	<u>13</u>	<u>22</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 1997

	£'000	£'000
Surplus to be surrendered		8
Less Exchequer Grant Undrawn		<u>-</u>
Net Liability to the Exchequer		<u>8</u>
Represented by:		
Debtors		
Net PMG position and cash		14
Less: Creditors		
Due to State	(5)	
Credit Balances: Suspense	<u>(1)</u>	<u>(6)</u>
		<u>8</u>

5. 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 £
Overtime and extra attendance	344	4	-	-
Total extra remuneration	344	4	-	-

6. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	4
Pay Related Social Insurance / Pension Contributions	<u>1</u>
	<u>5</u>

ANTOINETTE DORIS
Accounting Officer
OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
22nd April 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

ENVIRONMENT AND LOCAL GOVERNMENT

ACCOUNT of the sum expended, in the year ended 31st December 1997, 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 and Local Government, 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	19,140	18,935	-
A.2. Travel and Subsistence	1,528	1,637	43
A.3. Incidental Expenses	660	822	69
A.4. Postal and Telecommunications Services	915	882	71
A.5. Office Machinery and other Office Supplies	1,519	1,566	2
A.6. Office Premises Expenses	401	475	32
A.7. Consultancy Services	290	143	2
HOUSING			
B.1. Local Authority and Social Housing Programmes	178,783	178,705	594
B.2. Private Housing Grants and Subsidies, etc.	36,061	36,650	542
B.3. Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly	4,132	4,132	-
B.4. Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes (<i>National Lottery Funded</i>)	1,033	188	147
ROADS			
C.1. National Roads			
<i>Original</i>	<i>£258,148,000</i>		
<i>Supplementary</i>	<i><u>5,000,000</u></i>	263,148	263,148
C.2. Non-National Roads			
<i>Original</i>	<i>£172,815,000</i>		
<i>Supplementary</i>	<i><u>5,000,000</u></i>	177,815	177,847
C.3. Dublin Transportation	8,074	7,674	-
C.4. Vehicle and Driver Licensing Expenses	3,165	2,194	302
C.5. Other Roads Related Services	591	590	-
ENVIRONMENT			
D.1. Water Supply and Sewerage Schemes, etc.			
<i>Original</i>	<i>£150,630,000</i>		
<i>Supplementary</i>	<i><u>10,000,000</u></i>	160,630	162,740

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
D.2. Environmental and Related Services			
<i>Original</i> £5,479,000			
<i>Less Supplementary</i> <u>1,000,000</u>	4,479	5,161	(3)
D.3. Environmental Protection Agency	5,840	5,520	-
RATE SUPPORT GRANT			
E. Grants in Relief of Rates, etc.	100,000	100,000	-
OTHER SERVICES			
F.1. Fire and Emergency Services	4,909	5,185	296
F.2. Grant-in-Aid Fund for Local Authority Library Service and Archive Service (<i>National Lottery Funded</i>)			
<i>Original</i> £2,680,000			
<i>Supplementary</i> <u>400,000</u>	3,080	3,080	(10)
F.3. Grant-in-Aid Fund for Provision and Renovation of Swimming Pools (<i>National Lottery Funded</i>)	3,500	3,452	-
F.4. Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services			
<i>Original</i> £500,000			
<i>Less Supplementary</i> <u>360,000</u>	140	89	-
F.5. Recoupment of Expenditure on foot of Certain Malicious Injuries	500	461	74
F.6. An Bord Pleanála			
<i>Original</i> £2,460,000			
<i>Supplementary</i> <u>360,000</u>	2,820	2,820	-
F.7. National Safety Council	632	702	-
F.8. Grant for Temple Bar Renewal Ltd. and Temple Bar Properties Ltd.	2,010	702	-
F.9. Urban Renewal	12,513	10,476	1
F.10. Dublin Docklands Development Authority	1	-	-
F.11. Tidy Towns Competition	70	70	1
F.12. The Programme for Peace and Reconciliation (Grant- in-Aid)	5,126	4,060	-
F.13. Miscellaneous Services	342	331	58

Vote 25

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.14. Planning Tribunal			
Original	£Nil		
Supplementary	<u>250,000</u>	250	312
Gross Total			73
Original	£984,447,000		
Supplementary	<u>19,650,000</u>	1,004,097	1,000,749
Deduct:-			3,570
G. Appropriations in Aid			
Original	£16,294,000		
Supplementary	<u>2,000,000</u>	18,294	19,329
Net Total			(1,127)
Original	£968,153,000		
Supplementary	<u>17,650,000</u>	985,803	981,420
			4,679
SURPLUS TO BE SURRENDERED		£4,383,343	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			981,420
Changes in Capital Assets			
Purchase Cash	(586)		
Disposals Cash	2		
Depreciation	798		
Gain on Disposals	<u>(37)</u>	177	
Assets Under Development			
Cash Payments		(538)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(62)		
Decrease in Stock	<u>38</u>	<u>(24)</u>	<u>(385)</u>
Direct Expenditure			981,035
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	683		
Net Allied Services Expenditure	6,458		
Notional Rents	<u>753</u>		<u>7,894</u>
Operating Cost			<u>988,929</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			1,761
Assets Under Development (Note 4)			<u>2,108</u>
			3,869
Current Assets			
Stocks (Note 15)		219	
Prepayments		323	
Accrued Income		417	
Other Debit Balances:			
Bank Account Balance	100		
Recoupable Expenditure	186		
Advances to OPW for General Maintenance			
Work	5		
Imprests	<u>38</u>	329	
PMG Balance and Cash	5,584		
Less Orders Outstanding	<u>(4,820)</u>	<u>764</u>	
Total Current Assets		<u>2,052</u>	
Less Current Liabilities			
Accrued Expenses		3,893	
Deferred Income		1,544	
Other Credit Balances:			
Suspense			
Local Urban and Rural Development			
Operational Programme	8		
Local Authority Training Fund	26		
Tidy Towns Competition	4		
Payroll Deductions	165		
Due to State (Note 16)	<u>807</u>	1,010	
Net Liability to the Exchequer (Note 5)		<u>83</u>	
Total Current Liabilities		<u>6,530</u>	
Net Current Liabilities			<u>(4,478)</u>
Net Liabilities			<u>(609)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	17	5,992	457	6,466
Additions	-	528	122	650
Disposals	-	(169)	-	(169)
Revaluations	<u>-</u>	<u>18</u>	<u>-</u>	<u>18</u>
Gross Assets at 31 December 1997	<u>17</u>	<u>6,369</u>	<u>579</u>	<u>6,965</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997	3	4,228	338	4,569
Depreciation for the year	1	761	36	798
Depreciation on Disposals	<u>-</u>	<u>(163)</u>	<u>-</u>	<u>(163)</u>
Cumulative Depreciation at 31 December 1997	<u>4</u>	<u>4,826</u>	<u>374</u>	<u>5,204</u>
Net Assets at 31 December 1997	<u><u>13</u></u>	<u><u>1,543</u></u>	<u><u>205</u></u>	<u><u>1,761</u></u>

Note:

The opening balances above differ from the corresponding closing balances in the 1996 Appropriation Account because the value of assets included are actual as distinct from estimates in previous years. The completion of the installation of the Capital Asset Register software package has facilitated this change.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Amounts brought forward at 1 January 1997	1,570
Cash Payments for the Year	<u>538</u>
Amounts Carried Forward at 31 December 1997	<u><u>2,108</u></u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor & Creditor Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		4,383
Less Exchequer Grant Undrawn		<u>(4,300)</u>
Net Liability to the Exchequer		<u>83</u>
Represented by:		
Debtors		
Net PMG position and cash	764	
Debit Balances:		
Suspense	<u>329</u>	1,093
Less: Creditors		
Due to State	(807)	
Credit Balances: Suspense	<u>(203)</u>	<u>(1,010)</u>
		<u>83</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous receipts amounted to £1,742

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(162)	Advertising costs relating to the Register of Electors were greater than anticipated.
A.7.	147	Certain projects did not proceed.
B.4.	845	Claims from local authorities were less than anticipated.
C.3.	400	Progress on projects was slower than anticipated.
C.4.	971	Progress on computer project was slower than anticipated.
D.2.	(682)	Contributions to Global Environment Fund were greater than anticipated.
D.3.	320	Progress on research projects was slower than anticipated.
F.1.	(276)	Claims from local authorities were greater than anticipated.
F.4.	51	Claims from local authorities were less than anticipated.
F.5.	39	Claims from local authorities were less than anticipated.
F.7.	(70)	Road safety campaign was expanded.
F.8.	1,308	Progress on capital projects was slower than anticipated.
F.9.	2,037	Progress on projects was slower than anticipated.

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F.10.	1	Progress on finalising the Dublin Docklands Master Plan was slower than anticipated.
F.12.	1,066	Progress on projects was slower than anticipated.
F.14.	(62)	Costs were greater than anticipated.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Fees payable by Local Authorities, etc. for audit of their Accounts	1,002,000	1,236,995
2.	Inspection fees in respect of the scheme of structural guarantees for new houses	580,000	954,524
3.	Fees payable by applicants for driving tests	3,750,000	3,675,689
4.	Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	419,000	419,000
5.	Receipts from Temple Bar Renewal Ltd.	10,000	6,084
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.	Receipts in respect of vehicle and driver licensing expenses		
	Original £1,000		
	Supplementary 3,903,000	3,904,000	3,845,000
8.	Receipt from EU for FEOGA village renewal programme	5,500,000	5,937,859
9.	Receipts from EU for FEOGA element of the Programme for Peace and Reconciliation		
	Original £1,903,000		
	Less Supplementary 1,903,000	-	-
10.	Miscellaneous, including refunds on certain housing grants, refunds on publications and other refunds and payments from EU	129,000	254,453
Total			
	Original £16,294,000		
	Supplementary 2,000,000	18,294,000	19,329,604

Explanation of Variations

- 1 Receipts from local authorities were greater than anticipated.
- 2 The number of houses registered was greater than anticipated.
- 5 Legal expenses recouped were less than anticipated.
- 8 Receipts from the EU were greater than anticipated.
10. Miscellaneous receipts were greater than anticipated.

9. COMMITMENTS

(A) Global Commitments

Commitments likely to materialise under procurement and grant subheads are £306,006 and £905,444,604 respectively.

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

1. WATER/SEWERAGE PROJECTS

Project	Cumulative amount spent up to 31st December 1996 £'000	Amount spent in 1997 £'000	Amount to be met in subsequent years £'000
Buncrana Water Supply	16,108	4,428	6,468
Clonmel Main Drainage	5,932 ¹	3,480	737
Cork Main Drainage	1,562 ¹	419	58,019
Drogheda Main Drainage	3,362 ¹	20,174	22,844
Dundalk Sewerage	2,078 ¹	6,970	28,793
Dun Laoghaire Main Drainage	7,980	5,555	3,841 ²
Killarney Sewerage	6,588 ¹	2,095	1,589
Leixlip Sewerage	417 ¹	6,506	6,244
Lough Gill Regional Water Supply	500 ¹	312	11,188
Lough Mask Regional Water Supply	14,940 ³	932	247 ²
Navan Sewerage Augmentation	184 ¹	3,056	7,453
Tuam Regional Water Supply	18,891	2,016	2,296 ²
Wexford Main Drainage	14,266 ¹	10,055	18,311 ²

2. URBAN RENEWAL PROJECTS

Project	Cumulative amount spent up to 31st December 1996 £'000	Amount spent in 1997 £'000	Amount to be met in subsequent years £'000
Cultural Development of Temple Bar	15,687 ³	692	1,569

(1) Excluded from 1996 account as the then estimated cost of scheme was under £10 million.

(2) Full cost of scheme updated since 1996.

(3) Updated since 1996.

Note:

A sum of £308.09 million has been included in the global commitments figure (see note 9(A)) in respect of the estimated cost of completing national roads schemes approved by the National Roads Authority.

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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	294,546	184	9	6,683
Overtime and extra attendance	561,987	287	31	13,063
Shift and roster allowances, etc.	25,046	34	-	-
Miscellaneous	90,069	158	-	-
Total extra remuneration	971,648	*	*	*

* 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 £288,000 from the Vote for 1997 was included in the Estimate for 1998.

In addition to the amount expended from this Vote, a sum of £683,000 received from the Vote for Increases in Remuneration and Pensions (No.45), was spent on salaries, wages and allowances under subheads A.1. (£592,000), C.1. (38,000), F.6. (£45,000) and F.7. (£8,000).

A total of £282,886 was charged to subhead A.1. in respect of staff assigned to the Fire Services Council (£119,057), the National Roads Authority (£70,872), the National Safety Council (£57,700) and the Rent Tribunal (£35,257) respectively.

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of £16,873.

In addition to the amount expended under Subhead A.3., a sum of £8,000 was received from the Training Initiatives Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

A total of £13,528 was spent on merit awards (*i.e.* 27 individual awards ranging from £200 to £600 and 8 group awards ranging from £400 to £1,150). In addition, tax amounting to £7,652 was paid on merit awards made in 1996 and 1997.

In addition to voted monies, sponsorship and entry fees totalling £100,231 were also expended on the Tidy Towns Competition (S74/2/95).

Arising from the 1994 European Parliament Election, a sum of £12,794 was paid to an elector, being the settlement of a personal injury case and legal costs.

12. EU FUNDING

The outturn shown in subheads C.1., C.2., C.3., D.1., D.2., D.3., F.9., 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.9. includes payments in respect of activities co-financed under FEOGA.

The outturn shown in subhead C.1. includes payments in respect of activities co-financed under DG (VIII) Transport - (SATRE 2 and Paris Project).

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

The EPA received £83,120 from the EU in respect of activities co-financed by LIFE.

13. 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 1997

	£
Balance at 1 January 1997	NIL
Grant-in-Aid : Special Housing Aid for the Elderly (Subhead B.3.)	<u>4,132,000</u>
	4,132,000
Expenditure (<i>see schedule</i>)	<u>4,132,000</u>
Balance at 31 December 1997	<u><u>NIL</u></u>

Schedule Task Force on Special Housing Aid for the Elderly, etc. Payments in the year ended 31 December 1997

<i>Payee</i>	<i>Amount</i> £
Health Boards:	
Eastern	720,000
Midland	475,000
Mid-Western	440,000
North-Eastern	462,000
North-Western	395,000
South-Eastern	450,000
Southern	440,000
Western	<u>750,000</u>
Total	<u><u>4,132,000</u></u>

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The Programme for Peace and Reconciliation - Grant-in-Aid Fund
Account of the Receipts and Payments in the year ended 31 December 1997

	£
Balance at 1 January 1997	NIL
Grant-in-Aid : Programme for Peace and Reconciliation (Subhead F.12.)	<u>4,060,160</u>
	4,060,160
Expenditure (<i>see schedule</i>)	<u>4,060,160</u>
Balance at 31 December 1997	<u>NIL</u>

Schedule
The Programme for Peace and Reconciliation
Payments in the year ended 31 December 1997

<i>Payee</i>	<i>Amount</i> £
County Councils:	370,000
Cavan	1,835,490
Donegal	351,556
Leitrim	720,000
Louth	671,151
Monaghan	<u>111,963</u>
Sligo	
Total	<u>4,060,160</u>

14. 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 1997

	£
Balance at 1 January 1997	NIL
Grant-in-Aid: Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	<u>188,000</u>
	188,000
Expenditure (<i>see schedule</i>)	<u>188,000</u>
Balance at 31 December 1997	<u>NIL</u>

Schedule
Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes -
Payments in the year ended 31 December 1997

<i>Local Authority</i>	<i>Project</i>	<i>Amount</i> £
County Councils:		
Cork	Bantry Care for the Aged	28,000
Dunlaoghaire/Rathdown	Barret Cheshire, Cheshire House, Blackrock	18,000
Kilkenny	Kilmacow Voluntary Housing Association, Rosendale, Kilmacow	28,412
Limerick	John Nash Charity, Richmond Terrace, Henry Street	4,000
Louth	Dundalk Simon Community, 63 Barrack Street, Dundalk	2,760
Meath	Respond Voluntary Housing Association, Clogherboy, Navan	5,828
Roscommon	Tulsk Voluntary Housing Association, Tulsk, Castlerea	12,000
Sligo	Banada, Tourlestrane	12,000
	St Vincent de Paul, Ballymote	40,000
Wicklow	Peaceheaven Trust, 1-2 Hillside, Greystones	17,000
Corporations:		
Dublin	Focus Housing Association, Georges Hill	8,000
Limerick	CURA, Quarry Road	4,000
Urban District Councils:		
Athlone	Athlone Community Services	<u>8,000</u>
Total		<u><u>188,000</u></u>

Grant-in-Aid Fund for Local Authority Library Service and Archive Service -
Account of Receipts and Payments in the year ended 31 December 1997

	£
Balance at 1 January 1997	NIL
Grant-in-Aid: Local Authority Library Service and Archive Service (Subhead F.2.)	<u>3,079,999</u>
	3,079,999
Expenditure (<i>see schedule</i>)	<u>3,079,999</u>
Balance at 31 December 1997	<u><u>NIL</u></u>

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Schedule
Grant-in-Aid Fund for Local Authority Library Service and Archive Service-
Payments in year ended 31 December 1997

<i>Library Authority</i>	<i>Project/Library</i>	<i>Amount £</i>
County Councils:		
Carlow	Carlow Headquarters	501,497
	Automation	31,374
Clare	Killaloe Library	30,352
	Automation	40,000
Donegal	Letterkenny Library	57,437
	Automation	40,000
	Mobile Library	97,172
Fingal	Blanchardstown Library	212,656
	Cumberland House Headquarters	63,281
	Swords Library	20,000
	Mobile Library	84,754
Galway	Island House	56,738
	Hynes Building	114,298
	Galway City Library	32,492
	Library Delivery Van	50,070
	Schools Library Van	50,070
Kerry	Listowel Library	92,885
Kildare	Automation	40,000
Kilkenny	Loughboy Library	6,300
	Library Headquarters	1,851
	Castlecomer Library	47,628
Leitrim	Carrick-on-Shannon Library	3,320
Limerick	Dooradoyle Library	136,292
	Abbeyfeale Library	160,665
	Automation	20,000
Meath	Athboy Library	1,788
	Dunshaughlin Library	117,948
	Automation	2,556
Offaly	Ferbane Library	4,141
	Automation	28,765
Sligo	Library Headquarters (Westland)	45,970
South Dublin	Library Headquarters	67,609
Tipperary Joint Library Committee	Library Headquarters	7,000
	Cahir Library	1,500
	Library Delivery Van	19,528
Tipperary (SR)	Clonmel Library	26,696

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Waterford	Dungarvan Library	400,000
Westmeath	Athlone Library	1,500
Wexford	Library Headquarters	9,038
	Mobile Library	110,473
An Comhairle Leabharlanna		2,500
Local Archives Study		26
Public Library Policy Project Team		2,580
Corporations:		
Dublin	Donaghmede Library	15,750
	Finglas Library	23,188
	Ilac Centre Library	67,500
	Youth Information Centre	12,950
Cork	Douglas Library	11,860
	Hollyhill (Bookstock)	53,100
Limerick	The Granary	<u>54,901</u>
	Total	<u><u>3,079,999</u></u>

**Grant-in-Aid Fund for Provision and Renovation of Swimming Pools -
Account of Receipts and Payments in the year ended 31 December 1997**

	£
Balance at 1 January 1997	NIL
Grant-in-Aid: Provision and Renovation of Swimming Pools (Subhead F.3.)	<u>3,451,705</u>
	3,451,705
Expenditure (<i>see schedule</i>)	<u>3,451,705</u>
Balance at 31 December 1997	<u><u>NIL</u></u>

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Schedule
Grant-in-Aid Fund for Provision and Renovation of Swimming Pools-
Payments in the year ended 31 December 1997

<i>Local Authority</i>	<i>Swimming Pool</i>	<i>Amount £</i>
County Councils:		
Donegal	Ballyshannon	60,000
Limerick	Dean O'Brien	18,500
	Askeaton	70,000
Meath	Navan	105,571
Offaly	Birr, Clara and Edenderry	180,000
Tipperary (SR)	Seán Treacy	521,804
Westmeath	Mullingar	818,976
Corporations:		
Limerick	Roxboro	10,565
Waterford	Waterford Crystal	112,996
Urban District Councils:		
Arklow	Arklow	98,589
Enniscorthy	Enniscorthy	798,545
Mallow.	Mallow	560,000
Wicklow	Whitegates	<u>96,159</u>
	Total	<u>3,451,705</u>

15. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	213
IT consumables, etc.	4
Cleaning materials	<u>2</u>
	<u>219</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	546
Pay Related Social Insurance	97
Withholding Tax	83
Pension Contributions	55
Purchase of Notional Service	9
Value Added Tax Account	<u>17</u>
	<u>807</u>

JIMMY FARRELLY
Accounting Officer
DEPARTMENT OF THE ENVIRONMENT AND LOCAL GOVERNMENT
25th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment and Local Government for 1997 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 1997. Attention is drawn to paragraphs 26 to 28 of the report for 1997 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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 and Science, 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			
	<i>Original</i>	£21,177,000		
	<i>Supplementary</i>	<u>600,000</u>	21,777	21,717
				-
A.2.	Travel and Subsistence	1,451	1,402	36
A.3.	Incidental Expenses	481	717	36
A.4.	Postal and Telecommunications Services			
	<i>Original</i>	£1,389,000		
	<i>Supplementary</i>	<u>150,000</u>	1,539	1,607
				20
A.5.	Office Machinery and other Office Supplies			
	<i>Original</i>	£1,345,000		
	<i>Supplementary</i>	<u>400,000</u>	1,745	1,753
				34
A.6.	Office Premises Expenses			
	<i>Original</i>	£744,000		
	<i>Supplementary</i>	<u>700,000</u>	1,444	1,339
				39
A.7.	Consultancy Services	300	283	-
A.8.	EU Presidency	4	2	-
OTHER SERVICES				
B.1.	Grant-in-Aid Fund for General Expenses of Adult Education Organisations	309	309	-
B.2.	Transport Services			
	<i>Original</i>	£39,043,000		
	<i>Supplementary</i>	<u>500,000</u>	39,543	39,505
				3,242
B.3.	International Activities	615	501	41
B.4.	International Activities (<i>National Lottery Funded</i>)	1,222	1,043	-
B.5.	Research and Development Activities	1,819	856	-
B.6.	In Career Development			
	<i>Original</i>	£6,634,000		
	<i>Supplementary</i>	<u>2,000,000</u>	8,634	8,612
				128
B.7.	Expenses of National Council for Curriculum and Assessment	750	780	43
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	-

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
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>)	16,565	16,564	-
B.10.	Grants for the provision of Recreational Facilities (<i>National Lottery Funded</i>)	885	884	-
B.11.	Grants for the provision of Recreational Facilities	-	-	-
B.12.	Grants for the provision of Major Sports Facilities (<i>National Lottery Funded</i>)	1,098	1,098	-
B.13.	Grants to Colleges providing Courses in Irish (<i>National Lottery Funded</i>)	580	477	65
B.14.	Publications in Irish (<i>National Lottery Funded</i>)	737	658	(22)
B.15.	Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid) (<i>National Lottery Funded</i>)	991	991	-
B.16.	Royal Irish Academy of Music - General Expenses (Grant-in-Aid) (<i>National Lottery Funded</i>)			
	<i>Original</i> £1,098,000			
	<i>Supplementary</i> <u>50,000</u>	1,148	1,148	-
B.17.	Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (<i>National Lottery Funded</i>)	75	63	11
B.18.	EC Lingua Programme	26	15	-
B.19.	Grant-in-Aid Fund for general expenses of organisations involved in the promotion of Ireland as an International Education Centre	264	264	-
B.20.	Miscellaneous			
	<i>Original</i> £262,000			
	<i>Supplementary</i> <u>250,000</u>	512	341	4
B.21.	Regional Education Boards	50	-	-
Gross Total				
	<i>Original</i> £99,969,000			
	<i>Supplementary</i> <u>4,650,000</u>	104,619	102,984	3,677
<i>Deduct:-</i>				
C.	Appropriations in Aid	6,121	5,936	229
Net Total				
	<i>Original</i> £93,848,000			
	<i>Supplementary</i> <u>4,650,000</u>	98,498	97,048	3,448

SURPLUS TO BE SURRENDERED**£1,450,037**

The Statement of Accounting Policies and Principles and the following notes 1 to 17 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			97,048
Changes in Capital Assets			
Purchases Cash	(1,264)		
Depreciation	1,022		
Gain on Disposals	<u>(1)</u>	(243)	
Assets Under Development			
Cash Payments		(225)	
Changes in Net Current Assets			
Increase in Closing Accruals	160		
Decrease in Stock	<u>571</u>	<u>731</u>	<u>263</u>
Direct Expenditure			97,311
Expenditure Borne Elsewhere			
Vote 45 -Increases in Remuneration and Pensions	640		
Net Allied Services Expenditure	5,774		
Notional Rents	<u>1,217</u>		<u>7,631</u>
Operating Cost			<u>104,942</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			3,119
Assets Under Development (Note 4)			<u>18</u> 3,137
Current Assets			
Stocks (Note 16)		768	
Accrued Income		229	
Prepayments		60	
Other Debit Balances:			
Sub-Accountants	70		
Marriage/Retirement Gratuity	17		
Office Premises	216		
EU Recoupable Expenditure	<u>31</u>	334	
PMG Balance and Cash	2,576		
Less Orders Outstanding	<u>(2,488)</u>	<u>88</u>	
Total Current Assets		<u>1,479</u>	
Less Current Liabilities			
Due to State (Note 17)		21	
Accrued Expenses		3,716	
Other Credit Balances:			
Skill Olympics Sponsorship	14		
European Schools Day	13		
Training Initiatives Fund	33		
Local Drugs Task Force	83		
B.9 Sport (NL)	5		
Consultancy (S.M.I.)	41		
Comm./Comp. Schools Quality Prog.	<u>5</u>	194	
Net Liability to the Exchequer (Note 5)		<u>228</u>	
Total Current Liabilities		<u>4,159</u>	
Net Current Liabilities			<u>(2,680)</u>
Net Assets			<u>457</u>

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3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997 ¹	4,643	1,847	6,490
Additions	1,319	493	1,812
Disposals	(71)	-	(71)
Revaluations	<u>61</u>	<u>-</u>	<u>61</u>
Gross Assets at 31 December 1997	<u>5,952</u>	<u>2,340</u>	<u>8,292</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	3,321	889	4,210
Depreciation for the year	788	234	1,022
Depreciation on Disposals	<u>(59)</u>	<u>-</u>	<u>(59)</u>
Cumulative Depreciation at 31 December 1997	<u>4,050</u>	<u>1,123</u>	<u>5,173</u>
Net Assets at 31 December 1997	<u>1,902</u>	<u>1,217</u>	<u>3,119</u>

Notes:

1. The opening balances for 1997 have been adjusted to take account of assets which are now shown separately under Vote 28 - Second Level and Further Education.
2. Assets of educational institutions owned and controlled/managed by the Minister for Education and Science are described under the relevant Vote.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In-house Computer Applications £'000
Amounts Brought Forward at 1 January 1997	328
Cash payments for the year	225
Transferred to Assets Register	<u>(535)</u>
Amounts Carried Forward at 31 December 1997	<u>18</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 1997

	£'000	£'000
Surplus to be surrendered		1,450
Less Exchequer Grant Undrawn		<u>(1,222)</u>
Net Liability to the Exchequer		<u>228</u>
Represented by:		
Debtors		
Net PMG position and cash	88	
Debit Balances: Suspense	<u>334</u>	422
Less: Creditors		
Credit Balances: Suspense	<u>(194)</u>	<u>(194)</u>
		<u>228</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	£ 620
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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.	(236)	The excess was mainly due to a wide variety of miscellaneous costs, e.g. cleaning, communications unit expenses, including advertising, being greater than anticipated.
A.6	105	The saving arose because part of the redevelopment work on the Marlborough Street complex took place at a slower rate than projected.
A.7.	17	The saving arose because some consultancy projects did not proceed at the anticipated rate.
B.3.	114	The saving was due mainly to a lower than anticipated number of international activities.
B.4.	179	The saving occurred mainly because of favourable currency exchange rates and fewer than expected participants in educational exchange schemes.
B.5.	963	The saving arose because certain research and development projects did not proceed as anticipated.
B.13.	103	The saving occurred because of a decrease in student numbers attending Irish Summer Colleges.
B.14.	79	The saving occurred because a number of printing and publication projects did not proceed at the rate anticipated.
B.17.	12	The saving was mainly due to a delay in the payment of grants to two organisations.

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Subhead	Less/(More) than Provided £'000	Explanation
B.18.	11	The saving occurred because grants paid to National Agencies for the Lingua Programme were less than anticipated.
B.20.	171	The saving occurred because funding provided for a cross-border project was not required in 1997.
B.21.	50	The allocation for the start-up costs of the proposed Education Boards was not required.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Sales of publications in Irish	230,000	124,966
2. Recoupment of certain travelling and subsistence expenses from the EU	7,000	1,660
3. Contributions from the EU for Educational Activities	95,000	8,754
4. Receipts from the European Social Fund	5,768,000	5,470,901
5. Miscellaneous	<u>21,000</u>	<u>329,484</u>
Total	<u><u>6,121,000</u></u>	<u><u>5,935,765</u></u>

Explanation of Variations

- The shortfall can be accounted for by a delay in some receipts.
- Receipts in respect of some EU funded projects were lower than anticipated.
- The lower receipts were due mainly to an unfavourable exchange rate between the Irish pound and the ecu.
- 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.

9. COMMITMENTS

Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £538,819

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	181,717	221	-	-
Overtime and extra attendance	1,162,300	430	68	18,318
Shift and roster allowances	58,212	6	6	12,389
Miscellaneous	60,531	151	-	-
Total extra remuneration	1,462,760	*	74	*

* Some individuals received payments in more than one category.

11. MISCELLANEOUS ITEMS

The Sports Service was transferred to the Department of Tourism, Sport and Recreation (Vote 35) with effect from 12 July 1997. Subheads B.9., B.10., B.11. and B.12. include expenditure in respect of these services up to that date. Expenditure from that date to the end of the year is included in Vote 35. Capital Assets with a value of £3,000 were also transferred.

In addition to the amount expended under this Vote, a sum amounting to £640,000 in total was 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:-

A.1.	640,000
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Expenditure under Subhead A.7 included the sum of £4,722 paid to a retired civil servant employed as a consultant.

In addition to the amounts expended under subhead A.3. an amount of £23,000 was received from the Training Initiatives Fund, subhead C. Of the Vote for the Office of the Minister for Finance.

12. EU FUNDING

The overall amount of £5,470,901 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 1997.

Subheads B.6. and B.20. - Office of the Minister for Education (Vote 26) in 1996.

13. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1997 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 1997 £</i>	<i>Cumulative Expenditure to 31st December 1997 £</i>
Review of School Transport	1996	1,231	12,591
National Educational Psychological Service Planning Group	1997	4,825	4,825

14. MISCELLANEOUS ACCOUNTS

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION
AND SCIENCE

Capital Account for the year ended 31st December, 1997

	£	Securities £	Cash £
<i>Balances on 1st January 1997</i>			
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		
6.50% Treasury Bond 2001	112,340		
8% Capital Loan 2001	186		
9.25% Capital Stock 2003	22,362		
6.25% Treasury Bond 2004	250,352		
6.50% Exchequer Stock 2000/2005	168,484		
8% Treasury Bond 2006	529		
9% Capital Stock 2006	50,834		
8.50% 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>
		782,061	
<i>Transferred from Income Account for Investment</i>			64,479
<i>Securities redeemed viz.,</i>			
7.75% Capital Stock, 1997		(794)	794
<i>Securities bought viz.</i>			
6.25% Treasury Bond 2004		42,551	(44,290)
6.25% Treasury Bond 1999		705	(794)
6% Treasury Bond 2008		19,061	(20,270)
<i>Balances on 31st December 1997</i>			
Cash for Investment			-
6.25% Treasury Bond 1999	89,516		
8% Treasury Bond 2000	18,331		
11.75% Capital Stock 2000	57,341		
6.50% Treasury Bond 2001	112,340		
8% Capital Loan 2001	186		
9.25% Capital Stock 2003	22,362		
6.25% Treasury Bond 2004	292,903		
6.50% Exchequer Stock, 2000/2005	168,484		
8% Treasury Bond 2006	529		
9% Capital Stock 2006	50,834		
6% Treasury Bond 2008	19,061		
8.50% 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>843,584</u>	<u>-</u>
		<u>843,584</u>	<u>-</u>

Receipts and Payments Accounts for the Year Ended 31st December, 1997

<i>Fund</i>	<i>Balances on 1st January 1997</i>	<i>Receipts 1997</i>	<i>Total</i>	<i>Payments 1997</i>	<i>Balances on 31st December 1997</i>
	£	£	£	£	£
Killury or Nelan	235	161	396	235	161
Mary C.Ryan	-	62	62	-	62
H.P. Mulock	21	23	44	21	23
Carlisle and Blake	2,356	772	3,128	600	2,528
Reid Bequest:-					
Scheme A	406	227	633	451	182
Scheme B	2,009	627	2,636	375	2,261
Scheme C	13,384	2,212	15,596	-	15,596
Fr.O'Halloran	45	23	68	45	23
M.J.McEnery	169	223	392	-	392
Lismore Endowment	-	74	74	-	74
Charleville	212	106	318	106	212
Burke Memorial	164	42	206	-	206
Ciste S.A. Mhic Shuibhne	50	38	88	56	32
Erasmus Smith	27,606	51,053	78,659	78,235	424
M.A.Hardiman	287	3,152	3,439	3,426	13
Total	46,944	58,795	105,739	83,550	22,189

Receipts include uncashed P.Os as follows:

	£
Reid Bequest- Scheme A	45
M.A. Hardiman	4
Burke Memorial	6

Payments include sums transferred to the Capital Account for investment as follows:

	£
Ciste S.A. Mhic Shuibhne	56
Erasmus Smith	64,423

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

	£
Balance on 1st January, 1997	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

	-
Repaid to the Employment Guarantee Fund	<u><u>£1,138</u></u>

Grants-in-Aid
Account of Grant-in-Aid Funds, 1997

	<i>Balance on 1st January 1997</i>	<i>Grant-in- Aid 1997</i>	<i>Total</i>	<i>Expenditure 1997</i>	<i>Balance on 31st December 1997</i>
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	-	309,000	309,000	309,000	-
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a)(b)	422,321	16,620,000	17,042,321	16,619,399	422,922
Fund for General Expenses of Cultural, Scientific and Educational Organisations (a)	-	75,000	75,000	62,750	12,250
Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre	-	264,000	264,000	264,000	-
	<u>422,321</u>	<u>17,268,000</u>	<u>17,690,321</u>	<u>17,255,149</u>	<u>435,172</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	127,000
Dublin Institute for Adult Education	34,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	101,000
People's College	<u>29,000</u>
	<u>£309,000</u>

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	10,900
Girls' Friendly Society	11,900
Irish Methodist Youth Department	8,400
Presbyterian Youth	21,200
YWCA of Ireland	<u>2,600</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	84,000
International Education Board of Ireland	<u>180,000</u>
	<u>£264,000</u>

15. NATIONAL LOTTERY FUNDING

National Lottery Voted Funds
Payments in the year ended 31st December 1997

Payments:-	£
General expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	16,564,399
Grants for the provision of Recreational Facilities	884,423
Grants for the provision of Major Sports Facilities	1,097,798
Cultural Activities *	7,476,700
Irish Language	2,125,369
Capital Services for Special Schools and Children in Care **	<u>370,384</u>
	<u>28,519,073</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)	5,272,150
Disadvantaged Youth (Schedule B)	6,032,797
Grants to National Sports Organisations (Schedule C)	927,753
Grant to Olympic Council of Ireland	45,000
Sports Administrators	405,000
Youth Information	703,273
Staffing and Equipment for Outdoor Education Centres	622,500
Support for Sport for All Organisations	72,023
Grants for International Competition	901,580
Gaisce - President's Award Scheme	200,000
Development Officers	21,000
Grants to Elite Sports-persons	426,000
Youth Exchange Bureau (Leargas)	162,000
Institute of Leisure and Amenity Management	65,000
Local Voluntary Youth Councils	55,000
House of Sport	38,436
Political Education Officers	43,532
Co-operation North	27,038
Ireland/France/UK Youth Exchange Scheme	34,655
International Sports Exchanges	9,751
Sports Research	6,423
Special Campaigns/Programmes	303,932
City of Dublin Youth Service Board	40,278
Miscellaneous	<u>149,278</u>
Total	<u>16,564,399</u>

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Grants for the Provision of Recreational Facilities

	£
Parkville Utd FC, Tullow	4,706
Palatine GAA Club	5,000
St. Patrick's Boys' FC	5,000
Old Leighin GAA Club	2,947
Dunleckney Group of Parishes	4,750
Kingscourt Stars GAA Club	250
Cavan Voc. Schools Parent Committee	350
Arva Area Dev. Committee	5,700
Holy Family Hall Board of Management	1,943
Ennistymon Recreation and Leisure Centre	5,000
Killimer GAA Club	2,000
Farranree Brass Band	1,435
Millstreet Community Council	9,500
Temple United	3,000
Greenmount Boxing Club	3,000
Kilworth Sports Complex	8,000
Newtownshandrum GAA Club	25,000
Doneraile GAA Club	10,000
Casement Celtic FC	6,675
Blarney Street Community Association	10,000
Rylane Boxing Club	4,000
Watergrasshill Community Association	6,000
Kinsale Tennis Club	5,000
Glanmire Basketball Club	2,770
Baltimore Sailing Club	5,000
Ballyphehane Pipe Band	2,216
Brian Dillon's GAA Club	6,375
Fermoy Rowing Club	8,000
Ballyclough GAA Club	10,000
Cork Butter Exchange Band	1,747
North West Racing Pigeon Club	2,541
Rockmount AFC	600
Cork Barrack Street Band	5,000
Buttevant GAA Club	2,000
Donaghmore Basketball Club	1,843
Donaghmore GAA Club	7,600
Kanturk Cycling Club	3,000
St. Mary's on the Hill Boxing Club	439
Togher Scout Group	4,750
Clonakilty GAA Club	5,000
Rushbrook Rowing Club	1,657
Ballinora Boys Scouts	4,000
CBSI St. Patrick's Unit	2,850
Monkstown Rowing Club	2,000
Park United AFC	10,000
Ballyhea GAA Club	10,000
Village United FC	1,850
Rocklodge Pitch and Putt Club	346
Sherkin Island Rowing Club	6,000
Skibbereen RFC	5,000
Cappy Rovers AFC	1,640
Buncrana Community and Leisure Centre	9,241
Inver Community Development Committee	1,402
Star of the Sea Pipe Band	3,000
Iniskeel Hall Restoration	10,000

Lifford AC	1,255
Cashelard Community Development	4,859
Fairview CYMC/LC	4,000
Donnycarney Active Retirement Association	1,000
127 Corpus Christi CBSI	7,805
Oblate Hall (Naomh Mhuire)	4,900
Artane Volleyball Association	2,000
St. Teresa's Gardens FC	1,291
Baldoyle Boxing Club	1,989
Urban Trust	3,000
Carraig Tennis Club	10,000
Dublin Homing Pigeon Club	5,000
St. Kevin's Community Council	7,125
130 Priorswood Scouts	5,000
Lourdes Celtic FC	9,500
Castleknock Community Centre	14,250
Aosog Centre	8,000
Ashtown Villa FC	3,080
Drimnagh Boxing Club	14,297
Greenhills Youth Band	2,000
Castleknock Celtic FC	7,353
Coolmine RFC	15,000
191 Dublin Deaf Scouts	2,000
Naomh Fionnbarra GAA Club	10,000
Ballybrack Boys FC	6,475
East Wall Water Sports	3,000
38 Rush Scout Unit	1,000
8u Calafort Gasoga Mara	378
Kimmage Manor Active Retirement	602
Clontarf Lawn Tennis Club	10,000
Dublin Fire Brigade S and S Club	6,870
Kingfisher Canoe Club	1,973
Ballinasloe Town AFC	3,430
Galway Judo Club	5,000
Kilmore and District Development Society	3,000
Ballyduff GAA Club	5,000
Commercial Rowing Club	957
Kerins O'Rahilly's GAA Club	4,440
Mucross and District Residence Association	10,000
Asdee FC	8,000
Keel Community Council	5,000
St. Mary's GAA Club, Asdee	500
Monasterevan GAA Club	3,874
Curragh GAA Club	4,750
Naas Sub Aqua Club	5,000
McDonagh Pitch and Putt Club	975
St. Laurence GAA Club	5,000
Erins Own GAA Club	7,000
Firoda Community Hall	5,000
Castlecomer Community Hall	1,500
Emeralds GAA Club	500
Callan Parish Committee	7,600
Young Ireland's GAA Club	866
Tullaroan GAA Club	4,000
James Stephen's Pipe Band	3,000
Killenard Community Centre	5,000
Portlaoise RFC	9,500

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Bruff RFC	6,000
Ballingarry AFC	8,000
Rathkeel Youth Band	1,189
Feenagh Kilmeedy GAA Club	10,000
St. Brigid's/St. Patrick's Scout Group	1,770
St. Francis Boxing Club	2,779
Glin Rovers FC	5,000
St. Patrick's GAA Club	10,000
Old Crescent RFC	4,749
Desmond District League	9,500
Pike Rovers AFC	5,000
Cullyfad Community Council	2,130
Cashel GAA Club	5,000
Longford RFC	10,000
Abbeylara Handball Club	3,273
Drogheda Celtic FC	9,700
Ravensdale Sports Club	5,559
Na Gael GAA Club	10,000
Knock Community Centre	811
Islandeady GAA Club	5,000
Castlebar Raquetball Club	7,600
Enniscrone United FC	5,113
Simonstown Gaels GAA Club	10,000
O'Carolan's College	9,500
Laytown Pitch and Putt Club	2,000
Williamstown Community Centre	9,500
Ratoath Pitch and Putt Club	3,000
Achadh Bog GAA Club	6,000
Scotstown GAA Club	9,500
Corduff Celtic FC	8,000
Offaly Rowing Club	278
Clara Town FC	250
Tullamore Pitch and Putt Club	1,191
Cloughan Hall Committee	8,545
Clann na Gael GAA Club	3,112
Ballinameen GAA Club	4,000
Kilbride Community Centre	4,750
Ballinameen Social and Recreation Centre	3,800
St. Coman's Handball Club	3,800
Cranmore Abbeyquarter Community	4,851
Oxfield Park Playing Field	250
Kilglass Community Hall	2,240
St. Joseph's Boxing Club	2,000
Cullen Latin AFC	4,750
Clonmel Og Games Dev. Committee	8,000
Nenagh Boat Club	15,000
Thomas McDonagh Park Committee	250
Roscrea Town FC	1,377
Fethard GAA Club	4,750
Ballypatrick Sports Centre	4,000
Cappoquin Rowing Club	5,000
Abbeyside AFC	250
St. Saviour's GAA Club	1,000
Mondeligo Community Centre Committee	9,500
Fenor GAA Club	4,750
Manor of St. John Youth Project	2,000
Kilmacthomas GAA Club	5,000

19/29 Waterford CBSI	5,000	
Ferrybank AFC	9,500	
Hodson Bay Celtic FC	3,000	
Clonkill GAA Club	3,104	
Enniscorthy United FC	2,450	
Gusserane Handball/Raquetball Club	585	
Camolin Celtic FC	4,000	
Avonmore FC	3,800	
Arklow Community Games	2,000	
Kilcoole United FC	7,600	
St. Patrick's Pipe Band	<u>2,000</u>	
Total		<u>£884,423</u>

Grants for the Provision of Major Sports Facilities

	£	
Breffni Park, Cavan	56,478	
Kingscourt Handball Club (Handball Council)	23,625	
St. Joseph's GAA Club, Miltown Malbay	20,000	
Kilmihil GAA Club	23,848	
Cobh Ramblers AFC	29,925	
Munster FA (Turners Cross)	25,000	
Mayfield GAA Club	10,000	
Leeds United FC	5,000	
Gurranabraher Sports Club	4,937	
Carigtwohil GAA Club	21,000	
Cork Corporation Pitches	140,027	
Douglas Hall FC	9,883	
Glanmire Sports Hall	40,000	
St. Finbarr's GAA Club, Cork	4,010	
Rockmount AFC	20,000	
Nemo Rangers GAA Club	25,000	
Inniscara Community Centre	23,883	
St. Brigid's Community Co-Op, Clonamny	29,547	
St. Columba's Community College	28,500	
Rathgar Tennis Club	40,000	
Sherriff Youth Club	136,421	
Morton Stadium	1,293	
Clontarf GAA Club	24,707	
St. Francis FC	39,000	
St. Brendan's Community Centre, Coolock	30,000	
Petersburg OEC	37,186	
Cappanalea OEC	54,513	
Kerry Diocesan Youth Service, Tralee	3,045	
Kerry Diocesan Youth Service, Listowel	22,663	
Nowlan Park	10,000	
Shannon RFC	50,000	
Abbey United FC	30,000	
Sacred Heart School, Westport	29,446	
Birr OEC	630	
Nenagh Olympic AC	24,130	
Waterford Sports Centre	<u>24,101</u>	
Total		<u>1,097,798</u>

Vote 26**Cultural Activities**

	£	
Royal Irish Academy	1,305,000	
Royal Irish Academy of Music	1,148,000	
Cultural Organisations (Schedule D)	62,750	
School of Celtic Studies of the Dublin		
Institute for Advanced Studies	2,949,000	
Cultural Exchanges	522,594	
UNESCO	520,484	
Grants in respect of School Libraries	<u>968,872</u>	
Total		<u>7,476,700</u>

Irish Language

	£	
Institiúid Teangeolaíochta Eireann	991,000	
Publications in Irish	657,667	
Courses in Irish	476,702	
Total		<u>2,125,369</u>

Capital Services for Special Schools and Children in Care

	£	
Trinity House, Lusk	77,345	
Oberstown Boys Centre, Lusk	10,901	
Finglas Children's Centre	31,477	
St. Joseph's Special School, Clonmel	49,945	
Oberstown Girls' Centre, Lusk	23,522	
Line Projects	71,836	
Development of site services at Lusk Campus	18,238	
Archive/Database Project on Records of Old Industrial and Reformatory Schools	<u>87,120</u>	
Total		<u>370,384</u>

Schedule A
Grants to Youth Organisations

	£	
An Oige	103,000	
Scouting Ireland (CSI)	313,000	
Catholic Guides of Ireland	140,000	
Catholic Youth Council	497,000	
Church of Ireland Youth Council	96,800	
Comhthreanáil na nOgeagrais Gaeilge	10,000	
Common Training Programme	20,000	
Confederation of Peace Corps	30,000	
ECO - UNESCO Club	43,300	
Feachtas	40,700	
Federation of Irish Scout Associations	8,800	
Foróige	911,000	
Athlone Community Services Council	21,200	
Girls' Brigade	22,700	

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Irish Girl Guides	193,000	
Interculture Ireland	24,100	
Junior Chamber Ireland	11,800	
Macra Na Feirme	275,000	
National Association for Youth Drama	41,600	
National Federation of Archery Clubs	18,500	
National Youth Council of Ireland	303,950	
National Youth Federation	1,288,000	
No Name Club	45,300	
Ogra Chorcaí	284,700	
Ogras	92,700	
Order of Malta Cadet Corps	27,800	
Scout Association of Ireland	238,000	
Voluntary Services International	45,000	
Young Christian Workers	53,100	
Y.M.C.A. of Ireland	72,100	
Total		<u>5,272,150</u>

Schedule B Disadvantaged Youth

	£	
Borough of Dún Laoghaire VEC	132,207	
Catholic Youth Council	43,118	
City of Dublin VEC	1,827,149	
City of Cork VEC	405,117	
City of Galway VEC	348,019	
City of Limerick VEC	84,720	
City of Waterford VEC	346,035	
County Dublin VEC	1,015,685	
National Association of Training Centres for Travelling People	357,347	
National Youth Federation	1,204,407	
North-Western Health Board	25,000	
Offaly County Council	10,000	
Town of Bray VEC	79,657	
Town of Tralee VEC	117,915	
Udarás na Gaeltachta	36,421	
Total		<u>6,032,797</u>

Schedule C Grants to National Sports Organisations

	£	
Irish Basketball Association	41,400	
Association for Adventure Sports	64,875	
Badminton Union of Ireland	27,846	
Bol Chuman na hEireann	6,750	
Irish Amateur Boxing Association	35,850	
Bord Luthchleas na hEireann	54,600	
Comhairle Liathroid Laimhe na hEireann	39,000	
Cumann Camogaíochta na nGael	22,261	
Golfing Union of Ireland	11,325	
Schoolgirls' Basketball Association of Ireland	7,956	
Mountaineering Council of Ireland	9,375	
Billiards and Snooker Association	9,142	

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Irish Amateur Gymnastics Association	12,469
Irish Amateur Rowing Union	42,916
Irish Amateur Swimming Association	46,053
Irish Amateur Weight Lifting Association	2,524
Irish Canoe Union	24,975
Irish Cricket Union	9,000
Motor Cycle Union of Ireland	9,375
Irish Deaf Sports Association	8,625
Irish Hockey Union	14,036
Irish Ladies' Hockey Union	17,940
Tennis Ireland	35,925
Irish Schools Athletic Association	12,087
Irish Schools Swimming Association	12,087
Irish Squash	25,895
Irish Table Tennis Association	7,500
Irish Water Ski Federation	2,027
Irish Sailing Association	12,469
Irish Judo Association	8,797
National Athletic and Cultural Association of Ireland	40,583
National Community Games	58,140
Pitch and Putt Union of Ireland	11,250
Speleological Union of Ireland	1,262
Volleyball Association of Ireland	14,850
Irish Wheelchair Association	20,655
Republic of Ireland Netball Association	5,967
Ladies Gaelic Football Association	8,415
Irish Ladies' Golf Union	3,375
National Rifle and Pistol Association of Ireland	2,100
Irish Olympic Handball Association	5,737
Irish Women's Cricket Union	2,175
Irish Federation of Sea Anglers	2,790
Irish Underwater Council	5,310
Irish Sports Acrobatics Federation	4,357
Irish Tug-of-War Association	5,737
Irish Surfing Association	4,050
Irish Amateur Archery Association	2,486
Irish Water Polo Association	2,827
Irish Wind Surfing Association	1,650
Parachute Association of Ireland	2,752
Bowling League of Ireland	4,050
Baton Twirling Sport Association of Ireland	750
Special Olympics Ireland	29,025
Irish Amateur Wrestling Association	574
Racquetball Association of Ireland	4,837
Irish Ten Pin Bowling Association	1,260
Federation of Irish Cyclists	25,436
Irish Triathlon Association	3,592
Croquet Association of Ireland	1,031
Irish Hang Gliding Association	574
National Coarse Fishing Federation of Ireland	1,186
Royal Irish Automobile Club	3,675
Cerebral Palsy Sport Ireland	4,590
Irish Baseball and Softball Association	1,500
Horseshoe Pitchers Association of Ireland	1,125
Trout Anglers Federation of Ireland	3,000
Total	<u>927,753</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	
Cumann Béaloideas Éireann	1,250	
Cumann Scoildrámaíochta	16,500	
Foras Éireann	5,000	
Irish Committee for Historical Sciences	1,500	
Irish Film Institute	5,500	
National Youth Orchestra of Ireland	18,000	
Royal Society of Antiquaries of Ireland	1,500	
School Recital Scheme	8,500	
Slógadh	<u>4,000</u>	
Total		<u><u>62,750</u></u>

16. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	67
IT Consumables <i>etc.</i>	17
Irish Publications (1)	<u>684</u>
	<u><u>768</u></u>

Note:

1. Stocks of publications in Irish which were surplus to requirements and which had a stock value of £426,000 were distributed gratis to schools during 1997.

17. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Tax and Pay Related Social Insurance	<u>21</u>
	<u><u>21</u></u>

J. DENNEHY
Accounting Officer
 AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
 31 Márta 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Education and Science for 1997 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 1997. Attention is drawn to paragraph 30 of the report for 1997 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

Vote 27

FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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> £552,329,000			
	<i>Supplementary</i> <u>4,750,000</u>	557,079	556,967	-
B.	Model Schools - Miscellaneous Expenses	152	164	-
C.	Capitation Grants towards Operating Costs of National Schools			
	<i>Original</i> £29,773,000			
	<i>Supplementary</i> <u>600,000</u>	30,373	30,286	-
D.	Grants towards Clerical Assistance in National Schools	3,503	3,329	-
E.	Grants towards the Employment of Caretakers in National Schools	3,080	2,893	-
F.1.	Other Grants and Services			
	<i>Original</i> £9,615,000			
	<i>Supplementary</i> <u>500,000</u>	10,115	9,831	5
F.2.	Other Grants and Services (<i>National Lottery Funded</i>)	973	969	-
G.	Child Care Assistants in National Schools for the Handicapped	2,629	2,577	-
H.	Special Services for Children in Care	9,170	10,110	-
I.	Special Educational Projects	612	476	-
J.	Superannuation, etc. of Teachers			
	<i>Original</i> £93,647,000			
	<i>Supplementary</i> <u>6,500,000</u>	100,147	100,068	-
K.1	Building, Equipment and Furnishing of National Schools			
	<i>Original</i> £27,665,000			
	<i>Supplementary</i> <u>6,500,000</u>	34,165	34,175	1,560
K.2.	Capital Building and Equipment Costs of Special Schools for Children in Care (<i>National Lottery Funded</i>)	985	370	5
Gross Total				
	<i>Original</i> £734,133,000			
	<i>Supplementary</i> <u>18,850,000</u>	752,983	752,215	1,570
<i>Deduct:-</i>				
L.	Appropriations in Aid	35,250	40,104	-
Net Total				
	<i>Original</i> £698,883,000			
	<i>Supplementary</i> <u>£18,850,000</u>	717,733	712,111	1,570
SURPLUS TO BE SURRENDERED			£5,622,237	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000
Net Outturn		712,111
Changes in Capital Assets		
Purchases Cash	(315)	
Changes in Net Current Assets		
Increase in Closing Accruals	<u>1,192</u>	<u>877</u>
Direct Expenditure		712,988
Expenditure Borne Elsewhere		
Vote 45 -Increases in Remuneration and Pensions		<u>20,774</u>
Operating Cost		<u><u>733,762</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			526
Current Assets			
Sub-Accountants	66		
Recoupable Salaries	224		
Local Contributions	<u>600</u>	890	
PMG Balance and Cash	21,872		
Less Orders Outstanding	<u>(20,022)</u>	<u>1,850</u>	
Total Current Assets		<u>2,740</u>	
Less Current Liabilities			
Due to State (Note 11)		8	
Accrued Expenses		1,570	
Other Credit Balances:			
Miscellaneous		1	
Net Liability to the Exchequer (Note 4)		<u>1,915</u>	
Total Current Liabilities		<u>3,494</u>	
Net Current Liabilities			<u>(754)</u>
Net Liabilities			<u><u>(228)</u></u>

Vote 27

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land £'000
Cost or valuation at 1 January 1997	211
Additions	<u>315</u>
Gross Assets at 31 December 1997	<u>526</u>
Accumulated Depreciation:	
Opening Balance at 1 January 1997	-
Depreciation for the year	<u>-</u>
Cumulative Depreciation at 31 December, 1997	<u>-</u>
Net Assets at 31 December 1997	<u><u>526</u></u>

Notes:

1. The ownership of nine sites for first-level schools is vested in the Minister for Education and Science.
2. Twenty-four Gaelscoileanna, three Multi-Denominational Schools, and two Model Schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
3. Four 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 1997, was three thousand three hundred and six (3,306). 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 and Creditor Balances held at 31 December 1997**

	£'000	£'000
Surplus to be surrendered		5,622
Less Exchequer Grant Undrawn		<u>(3,707)</u>
Net Liability to the Exchequer		<u><u>1,915</u></u>
Represented by:		
Debtors		
Net PMG position and cash	1,850	
Debit Balances: Suspense	<u>66</u>	1,916
Less: Creditors		
Credit Balances: Suspense		<u>(1)</u>
		<u><u>1,915</u></u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

£

Bank Interest on Court Lodgement

236

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	(12)	The excess is due to the cost of refurbishment of a Model School.
E.	187	The saving is due mainly to a number of vacant posts being left unfilled during the year.
H.	(940)	The excess is due to staffing and running costs of the schools being greater than expected.
I.	136	The saving is mainly due to the introduction of economy measures in a number of projects and stricter financial control.
K.2.	615	The saving occurred mainly because of slower than anticipated progress on some capital projects in the Special Schools.

7. 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	75,000	278,765
(ii) Contributions to the National School Teachers' Superannuation Schemes	25,854,000	27,468,903
(iii) Contributions to Teachers' Spouses' and Childrens' Pensions Scheme	6,185,000	6,706,154
2. Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)	180,000	230,723
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)	69,000	68,044
4. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	700,000	2,171,233
5. Handling charges involved in making certain deductions from teachers' salaries	190,000	209,269
6. Receipts from the European Social Fund	1,897,000	1,605,009
7. Miscellaneous	<u>100,000</u>	<u>1,366,490</u>
Total	<u>£35,250,000</u>	<u>£40,104,590</u>

Vote 27

Explanation of Variation

- 1.(i) The surplus is due to a greater number of teachers returning to service and opting to refund their gratuities.
- 1.(ii) The surplus is mainly due to higher superannuation contributions on foot of pay increases under the PCW.
2. The surplus is due mainly to extra pension receipts arising from a greater use of substitution and overtime.
4. The surplus is due to a greater number of teachers on secondment than anticipated.
5. The surplus is due to percentage deductions being greater as a result of PCW agreement increases.
6. The shortfall arose due to losses incurred on the Irish pound/ecu exchange rate variation, and programme receipts being less than expected.
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.

8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £16,422,693

(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 1997	34,175,443	370,384	34,545,827
Legally enforceable commitments to be met in subsequent years	16,338,173	84,520	16,422,693

9. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £20,774,000 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:-

Subhead	£
A.	17,133,000
D.	15,000
H.	48,000
I.	1,000
J.	3,577,000

Expenditure under subhead F.1. included the payment of costs amounting to £76,659 in respect of three (3) cases involving students with special needs (S18/2/50 PI).

Expenditure under subhead F.1. included a payment of £125,559 in settlement of a case involving a student with special needs (S18/2/50 PII).

Expenditure under subhead F.1. included the payment of damages amounting to £20,000 in settlement of a case involving a teachers seniority (S18/22/88 PI).

Expenditure under subhead F.1. included the payment of legal costs amounting to £5,000 arising out of a High Court Judicial Review (S18/28/76).

Expenditure under subhead H. included payments totalling £21,157 in settlement of three (3) compensation claims by staff members in Special Schools for injuries received in accidents while on duty. Legal costs amounting to £8,180 were also paid in two (2) of these cases (S18/28/76).

Expenditure under subhead H. included payments totalling £31,600 in settlement of five (5) compensation claims by former pupils for injuries they received in accidents while they were resident pupils in Special Schools. Legal costs amounting to £4,194 were also paid in one (1) of these cases (S18/28/76).

Expenditure under subhead H. included payments totalling £20,000 in settlement of compensation for damages to third party property resulting from incidents involving some Special Schools (S68/1/71).

Expenditure under subhead H. included a payment of £5,000 in settlement of a compensation claim by a staff member for injuries received when assaulted while on duty (S18/28/76).

Expenditure under subhead H. included legal costs amounting to £8,491 in respect two (2) cases of assault on staff (S18/28/76).

10. EU FUNDING

The overall amount of £1,605,009 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure in 1996 and 1997 of Vote 27 - subhead A. Salaries, *etc*, of Teachers.

Vote 27

11. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£000
Withholding Tax	<u>8</u>

J. DENNEHY
Accounting Officer
AN ROINN OIDEACHAIS agus EOLAÍOCHTA
31 Márta 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First Level Education for 1997 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 1997. Attention is drawn to paragraph 31 of the report for 1997 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 1997, 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			
	<i>Original</i> £357,117,000			-
	<i>Supplementary</i> <u>26,000,000</u>	383,117	382,235	
B.	Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools	51,609	47,640	-
C.	Grants towards Clerical Assistance in Secondary Schools	3,033	2,747	-
D.	Superannuation of Secondary, Comprehensive and Community School Teachers			
	<i>Original</i> £37,123,000			
	<i>Supplementary</i> <u>2,000,000</u>	39,123	37,540	-
E.	Comprehensive and Community Schools - Running Costs			
	<i>Original</i> £106,473,000			
	<i>Supplementary</i> <u>2,000,000</u>	115,473	115,813	-
F.	Annual Non-Capital Grants to Vocational Education Committees (excluding certain grants in respect of Specialist Colleges and student support)	256,221	252,758	-
G.	Payments to Local Authorities in respect of Superannuation Charges	25,786	25,400	-
H.	Miscellaneous Post-Primary Services	12,278	14,047	152
I.	Secondary Schools - Annual Repayments of Building Loans	5	5	-
J.	Examinations			
	<i>Original</i> £13,564,000			
	<i>Supplementary</i> <u>1,200,000</u>	14,764	15,074	-
K.	Miscellaneous	300	526	-
L.	Second-Level Schools - Building Grants and Capital Costs			
	<i>Original</i> £30,400,000			
	<i>Supplementary</i> <u>4,600,000</u>	35,000	38,323	2,557
	Gross Total			
	<i>Original</i> £893,909,000			
	<i>Supplementary</i> <u>42,800,000</u>	936,709	932,108	2,709
<i>Deduct:-</i>				
M.	Appropriations in Aid			
	<i>Original</i> £86,635,000			
	<i>Less Supplementary</i> <u>2,500,000</u>	84,135	87,021	3,021
	Net Total			
	<i>Original</i> £807,274,000			
	<i>Supplementary</i> <u>45,300,000</u>	852,574	845,087	(312)

SURPLUS TO BE SURRENDERED

£7,487,331

The Statement of Accounting Policies and Principles and the following notes 1 to 14 form this account.

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			845,087
Changes in Capital Assets			
Purchases Cash	(460)		
Depreciation	100		
Loss on Disposal	<u>68</u>	(292)	
Assets Under Development			
Cash Payments		(98)	
Changes in Net Current Assets			
Increase in Closing Accruals	709		
Decrease in Stock	<u>41</u>	<u>750</u>	<u>360</u>
Direct Expenditure			845,447
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions			<u>13,520</u>
Operating Cost			<u>858,967</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			5,650
Assets Under Development (Note 4)			<u>456</u>
			6,106
Current Assets			
Stocks (Note 13)		105	
Accrued Income		3,021	
Prepayments		3	
Exam Fees	1,419		
Loans (Note 12)	153		
Pension Contributions	25		
Other Debit Balances:			
Accident Case (Lodgment) C/C	1		
POs Irregularly Cashied	1		
Sub-Accountants	<u>28</u>	1,627	
PMG Balance and Cash	51,885		
Less: Orders Outstanding	<u>(47,035)</u>	<u>4,850</u>	
Total Current Assets		<u>9,606</u>	
Less: Current Liabilities			
Due to State (Note 14)		20	
Accrued Expenses		2,712	
Other Credit Balances:			
NCVA/Leonardo	4		
Hospital Community School	7		
Registration Council	22		
Tender Deposits (Building)	1		
Miscellaneous	<u>1</u>	35	
Net Liability to the Exchequer (Note 5)		<u>4,849</u>	
Total Current Liabilities		<u>7,616</u>	
Net Current Assets			<u>1,990</u>
Net Assets			<u>8,096</u>

Vote 28

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1997	5,010	421	100	5,531
Additions	410	98	12	520
Disposals	(60)	(18)	(2)	(80)
Gross Assets at 31 December 1997	<u>5,360</u>	<u>501</u>	<u>110</u>	<u>5,971</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997	-	205	28	233
Depreciation for the year	-	90	10	100
Depreciation on Disposals	-	(12)	-	(12)
Cumulative Depreciation at 31 December 1997	-	<u>283</u>	<u>38</u>	<u>321</u>
Net Assets at 31 December 1997	<u><u>5,360</u></u>	<u><u>218</u></u>	<u><u>72</u></u>	<u><u>5,650</u></u>

Notes:

1. Eight sites for Second-level schools are owned and controlled/managed by the Minister for Education and Science.
2. Four hundred and forty-one Secondary schools are privately owned and two hundred and forty-seven Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
3. Sixty-five Community schools, sixteen Comprehensive schools owned by the Minister for Education are controlled/managed by Boards of Management.
4. The opening balances for 1997 have been adjusted to take account of assets which were recorded previously under Vote 26 Office for the Minister for Education and Science, and the inclusion of a property purchased for £500,000 in 1996 not previously included.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	Land
	£'000
Amounts brought forward at 1 January 1997	358
Cash Payments for the Year	<u>98</u>
Amounts carried forward at 31 December 1997	<u><u>456</u></u>

Note:

The amount shown above refers to four sites purchased for Community Schools. The process of registration of the sites in the name of the Minister for Education and Science had not been completed at 31 December 1997.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		7,487
Less Exchequer Grant Undrawn		<u>(2,638)</u>
Net Liability to the Exchequer		<u>4,849</u>
Represented by:		
Debtors		
Net PMG position and cash	4,850	
Debit Balances: Suspense	<u>34</u>	4,884
Less: Creditors		
Credit Balances: Suspense	<u>(35)</u>	<u>(35)</u>
		<u>4,849</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	3,969	The saving was mainly due to lower than anticipated demand for payment in respect of equipment for the Leaving Certificate Vocational Programme, and the disadvantaged schools capital grants being paid from Subhead H.
C.	286	The saving was due to a number of unfilled vacant posts.
H.	(1,769)	The excess was mainly due to the payment of per capita grants for disadvantaged schools from this subhead.
K.	(226)	The excess was due to an increase in the provision of English language tuition to refugees, and greater than anticipated printing costs in respect of curriculum materials.
L.	(3,323)	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	20,230,000	23,678,364
	(ii) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	4,474,000	5,291,876
	(iii) Refund of gratuities under Secondary Teachers' Superannuation Scheme	8,000	25,949
2.	Examination Fees of Students	6,251,000	6,171,404
3.	Refund of portion of capital grants (Subhead L)	48,000	48,147
4.	Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	64,000	64,001
5.	Receipts from the European Social Fund		
	<i>Original</i> £54,096,000		
	<i>Less Supplementary</i> <u>2,500,000</u>	51,596,000	49,344,689
6.	Contributions towards the building and equipping costs of Community Schools	200,000	211,461
7.	Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	674,000	1,211,611
8.	Handling charge involved in making certain deductions from teachers' salaries	140,000	164,127
9.	Repeat Leaving Certificate course fees	350,000	221,100
10.	Miscellaneous	<u>100,000</u>	<u>588,269</u>
	Total <i>Original</i> £86,635,000		
	<i>Less Supplementary</i> <u>2,500,000</u>	<u>84,135,000</u>	<u>87,020,998</u>

Explanation of Variation

1. (i) and (ii) The surplus is mainly due to higher superannuation contributions as a result of bringing forward the payment date of December salary from January 1998 to December 1997.
1. (iii) The surplus is due to a greater number of teachers returning to service and opting to refund their gratuities.
6. The surplus was due to an increase in the number of Deeds of Trust being signed.
7. The surplus is due to the number of teachers on secondment being greater than expected.
8. The surplus was due to an increase in deductions at source and a greater than anticipated take-up of voluntary schemes.
9. The shortfall was due to fewer exam candidates than anticipated.
10. The surplus was mainly due to fees received for work carried out by the NCVA.

8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £19,185,300

(B) Multi-Annual Capital Commitments

Subhead L. Second-Level Schools - Building Grants and Capital Costs

	£
Expenditure in 1997	38,323,197
Legally enforceable commitments to be met in subsequent years	15,968,334

9. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £13,520,000 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:-

Subhead	£
A.	5,500,000
D.	3,452,000
E.	1,650,000
F.	2,000,000
G.	500,000
J.	418,000

Expenditure under subhead E. included payments totalling £420,734 in settlement of twenty-five (25) compensation claims for injuries received in accidents in Community and Comprehensive Schools (S18/35/78) and (S18/35/78 PI).

Legal costs amounting to £110,438 were also paid in twenty-four (24) compensations cases..

Expenditure under subhead J. included three (3) payments amounting to £19,650 in connection with the 1995 Leaving Certificate Art Examination (S18/9/92 PI).

Legal costs amounting to £3,544 were also paid in three (3) examination-related cases.

Expenditure under subhead K. included the payment of legal costs amounting to £32,885 in connection with a case concerning a teacher's pension entitlement (S18/6/70).

Expenditure under subhead K. included the payment of legal costs amounting to £27,244 in connection with a case involving a student with special needs (S18/17/90). Out of pocket expenses amounting to £861 were also paid in this case.

Expenditure under subhead K. included the sum of £7,000 paid to a retired civil servant employed as an industrial relations facilitator.

Vote 28

10. EU FUNDING

The amount of £49,344,689 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 1996 and 1997: F. in 1993.

The YMCA received £210,641 from the European Social Fund in respect of a Vocational Training Programme for unemployed young people.

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December, 1997 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 1997</i>	<i>Cumulative Expenditure to 31/12/1997</i>
		£	£
Commission on School Accommodation	1996	182,641	367,478
Inquiry into suspension of a teacher by Co. Offaly VEC	1997	21,000	21,000
Amalgamation of the five Town VEC's with their respective counties - review of functions and administrative /organisational structures.	1996	18,500	18,500

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 1996	2,528,111	2,357,925	2,744,492
Year ended 31st December 1997	-	17,458	30,690
Total	2,528,111	2,375,383	2,775,182

Principal outstanding: (1) £2,528,111 minus (2) £2,375,383 =£152,728

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, 1997, in respect of Capital and Income.

CAPITAL ACCOUNT

£

Securities

£

Cash

£

Balance on 1st January, 1997

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

7,648

42,737

Balance on 31st December, 1997

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

7,64842,737

INCOME ACCOUNT

£

£

Balance on 1st January, 1997

22,200

Dividends received

War Loan, 3.5% Stock

16

6.25% Treasury Bond, 2004

1,649

6.5% Treasury Bond, 2001

12

9.75% Capital Stock, 1998

742

8% Treasury Bond, 2000

41

6.25% Treasury Bond 1999

478

2,938

Assessment fees

9,849

Registration Fees

4,940

Travel and subsistence expenses of Council members

(13,256)

Recoupment of portion of the salary of the officer who acts as

Secretary to the Registration Council

(65)

Refunds to applicants

(590)

Fees paid to members of Panels of Assessors

(3,542)

Miscellaneous expenses

(44)*Balance on 31st December, 1997*22,430

Vote 28

13. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	<u>105</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Withholding Tax	<u>20</u>

J. DENNEHY
Accounting Officer
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
31 Márta 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Second Level and Further Education for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

THIRD-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December 1997, 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> £64,090,000			
<i>Supplementary</i> <u>70,000,000</u>	134,090	129,698	890
A.2. University Scholarships, Research Grants and Fellowships	451	423	-
A.3. Grants to Students at Thomond College of Education	16	-	-
A.4. Grants to Vocational Education Committees in respect of Scholarships to Students			
<i>Original</i> £7,361,000			
<i>Supplementary</i> <u>4,000,000</u>	11,361	11,361	-
A.5. Grants in support of trainees on ESF aided Programmes			
<i>Original</i> £38,419,000			
<i>Supplementary</i> <u>1,800,000</u>	40,219	40,370	-
B.1. An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses	1,323	1,323	-
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> £256,877,000			
<i>Supplementary</i> <u>4,400,000</u>	261,277	261,226	-
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>)	1,305	1,305	-
C. Grants in respect of the running costs of Regional Technical Colleges, The Dublin Institute of Technology and certain Vocational Education Committee Colleges			
<i>Original</i> £153,324,000			
<i>Supplementary</i> <u>2,000,000</u>	155,324	155,055	(200)
D. Training Colleges for Primary Teachers excluding those funded through the Higher Education Authority	1,891	1,843	-
E. Training Colleges for Teachers of Home Economics	2,010	1,848	-
F. Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	3,493	3,493	-
G. Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)	2,949	2,949	-

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	1,080	1,174	-
I.	Miscellaneous	250	440	-
J.	National College of Industrial Relations	1,787	1,813	-
K.	Alleviation of Disadvantage	230	400	-
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>£21,450,000</i>		
	<i>Supplementary</i>	<i>10,700,000</i>		
		32,150	34,394	624
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>£15,250,000</i>		
	<i>Supplementary</i>	<i>4,250,000</i>		
		19,500	19,387	-
Gross Total				
	<i>Original</i>	<i>£573,556,000</i>		
	<i>Supplementary</i>	<i>£97,150,000</i>		
		670,706	668,502	1,314
<i>Deduct:-</i>				
M.	Appropriations in Aid			
	<i>Original</i>	<i>£71,074,000</i>		
	<i>Less Supplementary</i>	<i>10,000,000</i>		
		61,074	65,183	464
Net Total				
	<i>Original</i>	<i>£502,482,000</i>		
	<i>Supplementary</i>	<i>107,150,000</i>		
		609,632	603,319	850
SURPLUS TO BE SURRENDERED			£6,313,032	

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000
Net Outturn		603,319
Changes in Capital Assets		
Loss on Disposals	12,627	
Assets Under Development		
Cash Payments	(1,002)	
Changes in Net Current Assets		
Decrease in Closing Accruals	<u>(64,323)</u>	<u>(52,698)</u>
Direct Expenditure		550,621
Expenditure Borne Elsewhere		
Vote 45 Increases in Remuneration and Pensions		<u>499</u>
Operating Cost		<u>551,120</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			350
Assets Under Development (Note 4)			<u>1,131</u> 1,481
Current Assets			
Accrued Income		464	
Prepayments		200	
Loans Outstanding (Note 12)		30	
PMG Balance & Cash	3,260		
Less: Orders Outstanding	<u>(1,306)</u>	<u>1,954</u>	
Total Current Assets		<u>2,648</u>	
Less: Current Liabilities			
Accrued Expenses		1,514	
Other Credit Balances:			
Carlisle and Blake Fund	3		
Reid Bequest Scheme B	2		
Reid Bequest Scheme C Fund	<u>16</u>	21	
Net Liability to the Exchequer (Note 5)		<u>1,933</u>	
Total Current Liabilities		<u>3,468</u>	
Net Current Liabilities			<u>(820)</u>
Net Assets			<u>661</u>

Vote 29

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land and Buildings £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	10,937	532	11,469
Disposals	<u>(10,587)</u>	<u>(532)</u>	<u>(11,119)</u>
Gross Assets at 31 December 1997	<u>350</u>	<u>-</u>	<u>350</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	-	63	63
Depreciation on Disposals	<u>-</u>	<u>(63)</u>	<u>(63)</u>
Cumulative Depreciation at 31 December 1997	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets at 31 December 1997	<u><u>350</u></u>	<u><u>-</u></u>	<u><u>350</u></u>

Notes:

1. Land and buildings of two third-level institutions (Tipperary Rural and Business Development Institute; College of Art and Design, Dun Laoghaire) were owned and controlled/managed by the Minister for Education and Science as at 1 January 1997.
2. Land and buildings of two third-level institutions (Dublin City University, University of Limerick) which have their land and buildings owned by the Minister for Education and Science are controlled/managed by Governing Bodies.
3. On 1 April, 1997, College of Art and Design, Dun Laoghaire was designated as an institution to which the terms of the Regional Technical Colleges Act 1992 apply. The land and buildings and other assets of the college are now owned/controlled and managed by a Governing Body which accounts for the disposals figure of £11,119,000 in the above statement.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	Construction Contracts £'000
Amounts brought forward at 1 January 1997	1,700
Cash Payments for the Year	1,002
Disposals	<u>(1,571)</u>
Amounts carried forward at 31 December 1997	<u><u>1,131</u></u>

Note:

The disposal of £1.571million above reflects the transfer to the Governing Body of the assets under development of College of Art and Design, Dun Laoghaire on 1 April, 1997.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to the Surrendered at year end to Debtor and Creditor Balances held at 31 December 1997

	£'000
Surplus to be surrendered	6,313
Less Exchequer Grant Undrawn	(4,380)
Net Liability to the Exchequer	<u>1,933</u>
Represented by:	
Debtors	
Net PMG position and cash	1,954
Less: Creditors	
Credit Balances: Suspense	(21)
	<u>1,933</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	28	The saving was due to the number of fellowships awarded being fewer than expected.
A.3.	16	The saving arose because the uptake by students of grants under this scheme, which is being phased out, was nil.
E.	162	The saving was due to the running costs of the colleges being less than expected.
H.	(94)	The excess was due to the number of students eligible for free fees being greater than anticipated.
I.	(190)	The excess was mainly due to additional funding to the Irish School of Ecumenics, and costs related to the establishment of the Points Commission.
K.	(170)	The excess was mainly due to additional expenditure in connection with the Hardship Fund and Special Fund for Students with Disabilities.
L.1.	(2,244)	The excess was due mainly to additional site purchases for Third-Level Institutions.

Vote 29

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Recovery of Loans to Primary Teacher Training College Students	10,000	4,648
2.	Táillí Scrúdaithe don Ard Teastais agus Scrúdú Cáilíochta sa Ghaeilge	1,000	2,277
3.	Receipts from European Social Fund		
	<i>Original</i>	<i>£71,062,000</i>	
	<i>Less Supplementary</i>	<i><u>10,000,000</u></i>	
		61,062,000	64,035,696
4.	Miscellaneous	<u>1,000</u>	<u>1,140,352</u>
Total			
	<i>Original</i>	<i>£71,074,000</i>	
	<i>Less Supplementary</i>	<i><u>10,000,000</u></i>	
		<u>61,074,000</u>	<u>65,182,973</u>

Explanation of Variation

4. The surplus is mainly due to proceeds from the sale of land attached to Limerick University.

8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) -£32,290,166

(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 1997	34,393,459	19,387,332	53,780,791
Legally enforceable commitments to be met in subsequent years	12,952,614	18,961,552	31,914,166

Capital projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1996	Expenditure in 1997	Legally enforceable commitments to be met in subsequent years	Total
	£	£	£	£
1. Regional Technical College, Limerick - Phase 2 Development	7,010,595	148,493	198,669	7,357,757
2. Cathal Brugha Street College of Catering Extension	5,033,526	526,074	613,082	6,172,682
3. Regional Technical College, Letterkenny Phase 2(a)	1,528,810	5,223,511	911,548	7,663,869
4. UCC - Applied Business/Languages	5,882,209	1,618,429	1,499,363	9,000,001
5. UL - Library & Information Services	3,026,426	2,528,181	1,445,393	7,000,000
6. TCD - East End Development - Development Stage 4 & 5	4,972,197	1,354,266	673,537	7,000,000
7. Regional Technical College Sligo - Phase 1 West Block	321,548	622,827	4,077,949	5,022,324
8. NUI Maynooth Science Building - Phase 2	823,924	2,584,117	3,091,959	6,500,000
9. DCU - School of Biological and Chemical Science	881,955	2,096,183	7,021,862	10,000,000

9. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £499,000 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.	20,000
B.2.	383,000
F.	96,000

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).

The amount of £64,035,696 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 1996 and 1997.

Vote 29

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1997 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 1997</i>	<i>Cumulative Expenditure to 31 December 1997</i>
Commission set up under Section 2 of Regional Technical Colleges (Amendment) Act, 1994.	1994	£99,979	£321,410
Commission on the Points System.	1997	£9,182	£9,182

12. STATEMENT OF LOANS

Loans issued to training college students and repayments thereof (Subhead M.1)

	£
Amount Outstanding at 31 December, 1996	34,576
Amount Recouped in 1997	<u>4,648</u>
Amount Outstanding at 31 December, 1997	<u><u>29,928</u></u>

J. DENNEHY
Accounting Officer
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
31 Márta 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

MARINE AND NATURAL RESOURCES

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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 and Natural Resources, 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	9,077	8,769	-
A.2. Travel and Subsistence	876	839	25
A.3. Incidental Expenses	432	702	27
A.4. Postal and Telecommunications Services	303	291	38
A.5. Office Machinery and other Office Supplies	484	447	20
A.6. Office Premises Expenses	524	423	48
A.7. Consultancy Services	224	220	10
A.8. Agency Payments for Felling Licences	1	-	-
MARINE SAFETY, ENVIRONMENT AND SHIPPING SERVICES			
B.1. Marine Emergency Coastal Units	236	255	19
B.2. Development of Coastal Radio Stations	718	742	(7)
B.3. Marine Emergency Contingency	20	58	1
B.4. Grant to Royal National Lifeboat Institution	100	100	-
B.5. Grant to Commissioners of Irish Lights (Supplement to Light Dues)	2,015	2,002	-
B.6. Marine Emergency Service	4,258	3,891	276
B.7. Wreck, Salvage and Relief of Distressed Seamen	1	-	-
B.8. Marine Environment Protection	90	32	-
C. Loran C Navigation System	286	452	(27)
HARBOUR DEVELOPMENT AND COAST PROTECTION			
D.1. Grants for Improvements at Commercial, Secondary and Other Harbours	4,100	3,606	3
D.2. State Harbours	3,657	1,354	-
E. Coast Protection	887	794	-
MARINE RESEARCH			
F.1. Marine Institute Administration and Current Development (Grant-in-Aid)	4,721	4,721	-

Vote 30

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.2. Marine Institute Capital Development (Grant-in-Aid)			
<i>Original</i> £3,626,000			
<i>Less Supplementary</i> <u>782,000</u>	2,844	2,156	-
F.3. Salmon Research Agency (Grant-in-Aid)			
<i>Original</i> £153,000			
<i>Supplementary</i> <u>190,000</u>	343	343	-
SEA FISHERIES AND AQUACULTURE DEVELOPMENT			
G.1. Development and Upgrading of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968	2,929	2,754	3
G.2. Fishery Harbour Centres Fund - Grant under the Fishery Harbour Centres Act, 1968	72	272	-
H.1. An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid)			
<i>Original</i> £5,212,000			
<i>Supplementary</i> <u>204,000</u>	5,416	5,409	-
H.2. An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)	2,590	2,169	-
H.3. Repayment of Advances	1,250	-	-
H.4. An Bord Iascaigh Mhara - PESCA Community Initiative (Grant-in-Aid)			
<i>Original</i> £468,000			
<i>Less Supplementary</i> <u>59,000</u>	409	198	-
H.5. 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	1,330	348	(26)
I.3. Fish Processing	100	97	9
I.4. Programme for Peace and Reconciliation	200	10	-
I.5. Shellfish Monitoring Programme	55	77	4
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	9,876	9,772	-
J.2. Tourism Angling Programme			
<i>Original</i> £4,570,000			
<i>Less Supplementary</i> <u>1,500,000</u>	3,070	2,594	-

Vote 30

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
J.3. Payments in respect of Inland Fisheries Development under Interreg II Programme	406	302	-
J.4. Fisheries Surveillance	1,204	769	-
J.5. Expenditure in connection with the Acquisition of Fisheries and Other Property	1	-	-
FORESTRY			
PROMOTION AND DEVELOPMENT OF FORESTRY			
K.1. Agency Payments Relating to Forestry Research (National)	393	492	-
K.2. Grants to Coillte Teoranta for Superannuation Purposes	2,977	3,238	-
K.3. Coillte Teoranta Vesting Liabilities	1	45	-
K.4. Grants for the Promotion of Forestry (National)	100	99	-
K.5. Grants for the Promotion of Forestry (FEOGA Guarantee)	34,049	17,499	138
K.6. Grants for the Promotion of Forestry (Structural)	12,169	6,749	45
K.7. Agency Payments Relating to Forestry Research (FEOGA Guidance)	1,116	690	6
K.8. Interreg	300	107	-
MINING AND PETROLEUM			
L.1. Delineation of the Continental Shelf			
<i>Original</i>	<i>£596,000</i>		
<i>Less Supplementary</i>	<i><u>334,000</u></i>		
	262	15	13
L.2. Minerals Development	21	-	-
L.3. Training of Personnel in Petroleum Related Disciplines	3	3	-
OTHER SERVICES			
M. Shipping Investment Grants	1	-	-
N. Shipboard Training of Marine Cadets	172	132	-
O.1. Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	51	51	-
O.2. <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	45	39	1
O.3. Fund for the payment of <i>ex-gratia</i> awards to certain former employees of Irish Shipping Ltd.	1	12	-
P. Commissions and Special Inquiries	25	54	-
Q. Subscriptions to International Organisations	147	106	(29)

Vote 30

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
R.	Technical Assistance Programme	522	77	24
	Repayment to the Central Fund			
	<i>Original</i>			
	<i>Supplementary</i>	<i>£Nil</i>		
		<u>2,282,000</u>	<u>2,282</u>	<u>-</u>
	Gross Total			
	<i>Original</i>			
	<i>Supplementary</i>	<i>£119,743,000</i>		
		<u>1,000</u>	<u>88,658</u>	<u>621</u>
	<i>Deduct:-</i>			
S.	Appropriations in Aid	33,483	15,941	1,327
	Net Total			
	<i>Original</i>			
	<i>Supplementary</i>	<i>£86,260,000</i>		
		<u>1,000</u>	<u>72,717</u>	<u>(706)</u>
	SURPLUS TO BE SURRENDERED		£13,544,198	

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Reporting Period

This account has been prepared in accordance with the 1997 Revised Estimate for the Department of the Marine and Natural Resources which took account of:

- (I) the transfer of Forestry functions from the Department of Agriculture, Food and Forestry to the Department of the Marine with effect from 11 July 1997 (S.I. No. 300 of 1997). Expenditure prior to that date is included in Vote 31.
- (ii) the alteration of the title of the Department of the Marine to the Department of the Marine and Natural Resources with effect from 12 July 1997 (S.I. No. 301 of 1997).
- (iii) the transfer of Exploration and Mining functions from the Department of Public Enterprise to the Department of the Marine and Natural Resources with effect from 15 July 1997 (S.I. No. 314 of 1997). Expenditure prior to that date is included in Vote 32.
- (iv) the transfer of Petroleum and Offshore Exploration functions from the Department of Public Enterprise to the Department of the Marine and Natural Resources with effect from 1 October 1997 (S.I. No. 429 of 1997). Expenditure prior to that date is included in Vote 32.

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			72,717
Changes in Capital Assets			
Purchases Cash	(1,523)		
Depreciation	<u>929</u>	(594)	
Changes in Net Current Assets			
Increase in Closing Accruals	5		
Increase in Stock	<u>(15)</u>	<u>(10)</u>	<u>(604)</u>
Direct Expenditure			72,113
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	358		
Net Allied Services Expenditure	7,315		
Notional Rent	<u>924</u>		<u>8,597</u>
Operating Cost			<u>80,710</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			6,641
Current Assets			
Stocks (Note 16)		217	
Prepayments		124	
Accrued Income		1,327	
Other Debit Balances:			
Suspense		4,690	
PMG Balance and Cash	19,726		
Less: Orders Outstanding	<u>(7,378)</u>	12,348	
Amount owed by the Exchequer (Note 5)		<u>2,126</u>	
Total Current Assets		<u>20,832</u>	
Less: Current Liabilities			
Accrued Expenses		745	
Other Credit Balances:			
Suspense	18,932		
Due to State (Note 17)	<u>232</u>	<u>19,164</u>	
Total Current Liabilities		<u>19,909</u>	
Net Current Assets			<u>923</u>
Net Assets			<u>7,564</u>

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4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Lands	Office Furniture	Office Equipment (including IT)	Specialist Equipment	Totals
	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1997	1,692	356	806	4,551	7,405
Additions	-	142	498	886	1,526
Disposals	(88)	-	(2)	(5)	(95)
Revaluations	-	20	-	-	20
Gross Assets at 31 December 1997	<u>1,604</u>	<u>518</u>	<u>1,302</u>	<u>5,432</u>	<u>8,856</u>
Accumulated Depreciation					
Opening Balance at 1 January 1997	-	140	316	833	1,289
Depreciation for the year	-	85	241	603	929
Depreciation on Disposals	-	-	(1)	(2)	(3)
Cumulative Depreciation at 31 December 1997	-	<u>225</u>	<u>556</u>	<u>1,434</u>	<u>2,215</u>
Net Assets at 31 December 1997	<u><u>1,604</u></u>	<u><u>293</u></u>	<u><u>746</u></u>	<u><u>3,998</u></u>	<u><u>6,641</u></u>

Notes:

- (A) These figures include capital assets transferred as part of the transfer of functions from Public Enterprise (Vote 32) and Agriculture and Food (Vote 31).
- (B) The following fisheries are owned by the Minister for the Marine and Natural Resources but are managed by the Central Fisheries Board or a Regional Fisheries Board, (I) Moy, (ii) Galway and (iii) Owenea/Owentocker.
- (C) Lands: 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 Forestry Act, 1988 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 (72.335 ha).

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		13,544
Less Exchequer Grant Undrawn		<u>(15,670)</u>
Amount owed by the Exchequer		<u>(2,126)</u>
Represented by:		
Debtors		
Net PMG position and cash	12,348	
Debit Balances: Suspense	<u>4,690</u>	17,038
Less: Creditors		
Due to State	(232)	
Credit Balances: Suspense	<u>(18,932)</u>	<u>(19,164)</u>
		<u>(2,126)</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Sale of Land	139,806

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(270)	Excess is due to legal settlements which could not have been accurately forecast.
B.1.	(19)	Excess resulted from increased purchases of essential equipment.
B.3.	(38)	Excess was caused by the payment of £50,000, <i>ex gratia</i> , arising from an incident involving loss of life during a rescue operation in 1997.
B.6.	367	Projects planned under the Ireland/Wales Marine Interreg Programme did not proceed as quickly as expected.
B.8.	58	The number of surveys required in 1997 was less than estimated.
C.	(166)	The excess on the subhead was due to unforeseen expenditure on legal fees and a larger than anticipated payment to the Co-ordinating Agency.
D.1.	494	Some projects, for which provision had been made, did not proceed.
D.2.	2,303	The establishment of Dun Laoghaire Harbour Company in March 1997 resulted in operating costs being transferred to the Company with consequent savings on this subhead.
E.	93	A major scheme planned for 1997 was deferred in order to allow examination of a range of technical options.

Vote 30

Subhead	Less/(More) than Provided £'000	Explanation
F.2.	688	Anticipated expenditure on a number of research projects and the upgrading of laboratory facilities under the Marine Research Measure of the Operational Programme for Fisheries did not occur in 1997.
G.1.	175	Savings arose from slower than anticipated progress on a number of projects.
G.2.	(200)	Excess was due to the necessity to address an accumulated deficit in the Fishery Harbour Centres Fund.
H.2.	421	The saving represents the amount provided for fixed assets which was not required in 1997.
H.3.	1,250	This provision was not required.
H.4.	211	Saving was due to slower than expected receipt of claims from beneficiaries.
I.2.	982	Saving was due mainly to the late recruitment, on contract, of additional Sea Fishery Officers and the deferral of some anticipated items of expenditure.
I.4.	190	The establishment of an agreed programme of expenditure took longer than expected and resulted in a substantial saving in 1997.
I.5.	(22)	Excess was due to additional sampling and monitoring undertaken, <i>inter alia</i> , in pursuance of EU requirements as transposed into national law.
J.2.	476	Saving was due to a number of factors including bad weather which curtailed the expected level of activity on various projects and slower than anticipated receipt of claims from beneficiaries under the Tourism Angling Measure.
J.3.	104	Saving was due to unanticipated delays in acquiring a suitable computer system.
J.4.	435	Expenditure under this subhead was lower than anticipated due to an EU decision on the eligibility status of certain expenditure.
K.1.	(99)	Expenditure on research carried out by both Forbairt and Coillte Teoranta was greater than anticipated.
K.2.	(261)	This excess was due to expenditure on a new early retirement scheme introduced in Coillte Teoranta and also the cost of the local bargaining increase which applied to pensions.
K.3.	(44)	The excess was due to an unanticipated liability arising under this subhead.
K.5.	16,550	Saving was due to a lower than anticipated level of afforestation.
K.6.	5,420	A number of new forestry development schemes did not progress as quickly as anticipated.
K.7.	426	Claims for assistance were less than expected.
K.8.	193	The number of applications submitted was less than expected.
L.1.	247	Surveys planned for 1997 were deferred due to the necessity to further analyse earlier data.
L.2.	21	The provision under this subhead is to meet unforeseen demands and therefore accurate estimation is difficult.
N.	40	Saving was due to a number of unpredictable factors including delays in obtaining shipboard placements and the level of examination repeats.

Subhead	Less/(More) than Provided £'000	Explanation
O.3.	(11)	Excess arose from successful appeals for adjustments in lump sum payments.
P.	(29)	The costs of a public inquiry proved irrecoverable and were charged to this subhead.
Q.	41	Contributions to the Memorandum of Understanding on Port State Control and the International Council for the Exploration of the Seas were lower than expected.
R.	445	The saving arose due to projects not proceeding as planned.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Proceeds of fines and forfeitures in respect of fishery offences	695,000	1,232,580
2. Charges at State Harbours	2,666,000	363,422
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	235,000	290,702
4. Receipts from Radio, Telephone and Telegraph traffic	180,000	148,872
5. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	459,000	761,262
6. EU recoupment in respect of expenditure on the conservation and management of fisheries.	350,000	174,417
7. Surveillance (Regional Fisheries Boards)	247,000	448,501
Surveillance (Foyle Fisheries Commission)	29,000	100,946
8. Loran C	160,000	-
9. Forestry Receipts (National)	37,000	1,177
10. Forestry Receipts (Guarantee)	27,000,000	11,485,712
11. OPARD Receipts	63,000	-
12. Interreg Receipts	323,000	-
13. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960.	808,000	634,011
14. Miscellaneous	<u>231,000</u>	<u>299,653</u>
Total	<u>33,483,000</u>	<u>15,941,255</u>

Explanation of Variation

- Accurate estimation of receipts is not possible due to the nature of this heading.
- In accordance with the Harbours Act 1996, Dun Laoghaire Harbour was transferred to the Dun Laoghaire Harbour Company on 3 March 1997, causing a reduction in receipts under this heading. The Minister, with the concurrence of the Minister for Finance, did not seek recovery of £212,052 of income earned prior to vesting day (S27/41/96). In addition to the amount collected a sum of £1,045,324 was transferred to the Dun Laoghaire Harbour Development Fund in accordance with Orders made under the Dun Laoghaire Harbour Act 1994.

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3. Increased income was due to Survey fees on new ships which cannot be predicted accurately.
4. The shortfall resulted from delays in the billing system administered by Telecom Éireann.
5. Activity under this heading is client driven and consequently receipts are difficult to estimate.
6. Receipts under this heading are based on expenditure in the previous year and therefore reflect the 1996 shortfall in expenditure.
7. Excess reflects recoupment of 1995 expenditure for which provision had been made in 1996.
8. Receipts under this heading were contingent on the completion of the Loran C project which did not commence in 1997 due to ongoing legal issues.
9. Re-inspection fees in connection with felling licences were abolished in 1997.
10. The shortfall in receipts is a consequence of lower than anticipated afforestation.
11. As the final claim for recoupment of expenditure under the OPARD was not made until 1997 it was difficult to accurately estimate receipts.
12. Receipts were contingent on Interreg expenditure which was less than envisaged and consequently a refund was not received during the period of account.
13. Receipts under this heading are difficult to predict with accuracy and in addition, production at one mine did not commence as early as expected resulting in reduced royalties for the year.
14. Receipts in respect of Aquaculture licence fees were higher than expected.

Miscellaneous receipts comprise:

	£
Aquaculture Licence Fees	180,441
Helicopter Secondary Role Missions	30,006
Peace and Reconciliation	24,784
Dumping at Sea Act	20,024
Refund of Salaries	14,364
Loan Repayment	10,000
Miscellaneous	<u>20,034</u>
Total	<u>299,653</u>

9. COMMITMENTS

Global Commitments

The Global figure for Commitments likely to materialise in subsequent years is £129,808,735

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	82,962	73	3	6,002
Overtime and extra attendance	422,326	192	20	34,599
Shift and roster allowances	373,403	55	48	8,620
Miscellaneous	29,495	24	-	-
Total extra remuneration	908,186	*	*	34,599

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

11. MISCELLANEOUS ITEMS

£253,720 was paid in respect of plaintiffs’ legal costs arising out of three judicial review cases (E171/16/96 and S27/48/96).

£133,304 was paid in respect of plaintiffs’ legal costs arising out of appeals against the grant of planning permission for a transmitter at Loop Head, Co Clare in connection with the Loran C project (S27/34/91).

£105,448 was paid in respect of plaintiffs’ legal costs arising out of challenges to two Fishery Bye-Laws (S27/48/96).

£82,884 was paid in respect of plaintiffs’ legal costs arising out of the issue of a foreshore licence (S27/51/96).

£42,091 was written off in respect of an unrecovered debt (S27/17/96).

£8,982 was paid in respect of legal costs arising out of a former employee’s personal injuries claim which was settled in 1996 (E112/110/88).

£6,500 was paid in settlement of a personal injury claim by an employee (E112/110/88).

£5,392 was paid in respect of legal costs arising from a personal injuries claim which was settled in 1996 (S86/4/77).

£3,447,509 was paid in respect of refunds of administration fees on Forestry Development Grants and Premiums which were collected between April 1992 and December 1995. It is estimated that a further £1 million remains to be refunded (S86/10/60).

£44,483 was paid to Coillte Teoranta in respect of its’ costs in defending a public liability action which related to the Minister’s vesting day liabilities in respect of Coillte Teoranta.

In addition to the amount expended under this Vote £357,570 was received from the Vote for Increases in Remuneration and Pensions (No 45) and distributed as follows:

	£
Subhead A.1. Salaries, Wages and Allowances	214,000
Subhead F.1. Marine Institute Administration and Current Development (Grant-in-Aid)	61,570
Subhead H.1. An Bord Iascaigh Mhara Administration and Current Development (Grant-in-Aid)	82,000

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In accordance with the Administrative Budget Agreement seven awards, totalling £13,200 were made under the Exceptional Performance Scheme. The highest award was £2,500.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £450,000 is included in the estimate for 1998.

12. EU FUNDING

An Bord Iascaigh Mhara received EU grants totalling £7,753,763 in 1997 in respect of fleet modernisation, aquaculture, manpower training, marketing and PESCA.

The Marine Institute received EU grants totalling £378,498 in respect of research.

The Salmon Research Agency received EU grants totalling £14,750 in respect of research.

Coillte Teoranta received EU grants totalling £45,032 in respect of work relating to maintenance and assessment of forest health plots carried out on behalf of the EU.

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 1997 are as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1997 £</i>	<i>Total Expenditure to 31 December 1997 £</i>
Fishing Vessel Review Group	1996	4,074	21,418
Salmon Management Task Force	1995	1,761	29,604
Marine Accidents Review Group	1996	4,222	4,222
Dingle Marina Public Inquiry	1991	42,091	42,091
Trout and Coarse Fish Development Societies Review Group	1996	1,704	1,704

14. STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31 DECEMBER 1997

Bula Ltd	£ 956,296
Interest accrued as at 31 December 1997	11,081,968

15. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of the Marine and Natural Resources on the Undermentioned Non-Voted Service in the Year Ended 31 December 1997

Marine Works (Ireland) Act, 1902-Maintenance Fund

	£
Balance at 1 January 1997	Nil
Receipts 1997	<u>498¹</u> 498
Payments 1997	<u>498</u>
Balance at 31 December 1997	Nil

¹ Includes a subvention of £11 from Subhead D.1. (F53/1/37).

16. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	18
Communication Equipment	154
Rescue Equipment	<u>45</u>
	<u>217</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	185
Pay Related Insurance	44
Pension Contributions	<u>3</u>
	<u>232</u>

TOM CARROLL
Accounting Officer
ROINN NA MARA AGUS ACMHAINNÍ NÁDÚRTHA
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Marine and Natural Resources for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

AGRICULTURE AND FOOD

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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 and Food, 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>	£88,022,000		
	<i>Supplementary</i>	<u>500,000</u>	88,522	89,129
				-
A.2.	Travel and Subsistence			
	<i>Original</i>	£6,067,000		
	<i>Supplementary</i>	<u>600,000</u>	6,667	7,215
				171
A.3.	Incidental Expenses			
	<i>Original</i>	£2,079,000		
	<i>Supplementary</i>	<u>689,000</u>	2,768	2,376
				72
A.4.	Postal and Telecommunications Services			
	<i>Original</i>	£3,781,000		
	<i>Supplementary</i>	<u>400,000</u>	4,181	4,551
				231
A.5.	Office Machinery and Other Office Supplies			
	<i>Original</i>	£8,451,000		
	<i>Less Supplementary</i>	<u>1,000,000</u>	7,451	7,032
				157
A.6.	Office Premises Expenses			
	<i>Original</i>	£1,869,000		
	<i>Supplementary</i>	<u>700,000</u>	2,569	2,776
				478
A.7.	Consultancy Services		1,162	504
				27
A.8.	Supplementary Measures to protect the financial interests of the EU		500	495
				155
A.9.	Remuneration of Temporary Veterinary Inspectors			
	<i>Original</i>	£10,300,000		
	<i>Supplementary</i>	<u>1,400,000</u>	11,700	11,424
				951
A.10.	Agency payments relating to Private Forestry Felling Licences		-	-
				-

OTHER SERVICES

EDUCATION, RESEARCH AND ADVISORY SERVICES

B.1.	Research and Testing	4,089	4,186	130
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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.2. Grants to Farm and Rural Development Organisations	79	77	-
B.3. Teagasc - Grant-in-aid for General Expenses.			
<i>Original</i> £41,161,000			
<i>Supplementary</i> <u>500,000</u>	41,661	41,661	-
B.4. Teagasc - Grant-in-Aid for Superannuation Purposes	6,563	6,563	-
B.5. Agency Payment relating to Forestry Research (National)	159	159	-
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE			
C.1. Improvement of Livestock			
<i>Original</i> £434,000			
<i>Less Supplementary</i> <u>200,000</u>	234	212	5
C.2. Bovine Tuberculosis and Brucellosis Eradication			
<i>Original</i> £31,750,000			
<i>Supplementary</i> <u>7,000,000</u>	38,750	38,798	1,969
C.3. General Disease Control and Eradication			
<i>Original</i> £7,740,000			
<i>Supplementary</i> <u>5,260,000</u>	13,000	11,913	780
PRODUCTION AND DEVELOPMENT AIDS			
D.1. An Bord Glas - Grant-in-Aid for General Expenses	1,634	1,632	-
D.2. Development of Organic Farming	10	20	-
MISCELLANEOUS			
E. Trade Exhibitions and Promotions	150	145	-
F.1. Grants to Coillte Teoranta for Superannuation Purposes	822	822	-
F.2. Coillte Teoranta Vesting Liabilities	-	-	-
F.3. Grants for the Promotion of Forestry (National)	36	36	-
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	94	132	7
G.2. Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards	935	916	11

Vote 31

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
H.1. An Bord Bia - Grant-in-Aid for General Expenses			
<i>Original</i> £8,024,000			
<i>Less Supplementary</i> <u>1,300,000</u>	6,724	6,719	-
H.2. Meat Classification Scheme	66	63	6
H.3. Grant-in-Aid to the Irish Horseracing Authority for Development of Horse Racing Industry	8,500	8,500	-
H.4. Grant-in-Aid to Bord na gCon for Development of Greyhound Industry	3,286	3,286	-
H.5. Assistance for the Non-Thoroughbred Horse Industry	175	113	-
I.1. International Co-operation	615	540	-
I.2. Food and Agriculture Organisation - Contributions to Schemes	164	142	-
I.3. Food Aid Convention under International Wheat Agreement Account (Grant-in-Aid)	640	640	-
I.4. Payment to World Food Programme Account (Grant-in-Aid)	1,023	1,023	-
J.1. Tribunal of Inquiry into the Beef Processing Industry			
<i>Original</i> £10,000,000			
<i>Less Supplementary</i> <u>8,000,000</u>	2,000	792	16,500
J.2. Miscellaneous Services	253	520	12
J.3. Assistance for the Rendering Industry			
<i>Original</i> £2,000,000			
<i>Supplementary</i> <u>8,000,000</u>	10,000	6,718	5
J.4. Control of Horses			
<i>Original</i> £2,000,000			
<i>Less Supplementary</i> <u>500,000</u>	1,500	1,000	-
J.5. Local Authority Abattoirs			
<i>Original</i> £1,700,000			
<i>Less Supplementary</i> <u>700,000</u>	1,000	1,346	-
J.6. Compensation relating to Appreciable Revaluations that affect Farm Incomes (EU Council Regulation 724/97)			
<i>Original</i> £1,000	24,501	19,676	1,603
<i>Supplementary</i> <u>24,500,000</u>			
J.7. Aid towards Ferry Service			
<i>Original</i> £NIL			
<i>Supplementary</i> <u>500,000</u>	500	700	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
K. Land Commission Services	17	16	3

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>	<i>£73,250,000</i>		
<i>Less Supplementary</i>	<i><u>11,950,000</u></i>	61,300	62,878
			5,882

L.2. Market Intervention losses by Deficiency,
Accident, etc.

<i>Original</i>	<i>£500,000</i>		
<i>Supplementary</i>	<i><u>4,000,000</u></i>	4,500	4,672
			20,327

L.3. Grants for Promotion of Forestry (Guarantee)

15,601	15,807	-
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L.4. Agri-Environment Programme

101,416	101,409	3,772
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L.5. Scheme for Early Retirement from Farming (EC
Council Regulation No. 2079/92)

61,912	57,029	-
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SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS AND DIRECTIVES

M.1. On Farm Investment

<i>Original</i>	<i>£49,740,000</i>		
<i>Supplementary</i>	<i><u>15,000,000</u></i>	64,740	67,177
			5,343

M.2. General Structural Improvement

<i>Original</i>	<i>£4,955,000</i>		
<i>Supplementary</i>	<i><u>722,000</u></i>	5,677	7,974
			196

M.3. Farm Diversification

8,200	7,678	570
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M.4. Aids to Farmers in certain Less Favoured Areas

<i>Original</i>	<i>£110,244,000</i>		
<i>Supplementary</i>	<i><u>9,000,000</u></i>	119,244	126,692
			8,500

M.5. Stimulus Fund for Research

613	513	-
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M.6. Technical Assistance

293	133	-
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M.7. Grants for the Promotion of Forestry (Structural)

3,580	3,582	-
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M.8. Agency Payments relating to Forestry Research
(Guidance)

489	496	-
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M.9. Leader and Interreg

<i>Original</i>	<i>£14,766,000</i>		
<i>Less Supplementary</i>	<i><u>4,000,000</u></i>	10,766	11,111
			620

Vote 31

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M.10.	Grants for Institutional Research and Development in the Food Sector			
	<i>Original</i> £9,253,000			
	<i>Less Supplementary</i> <u>294,000</u>	8,959	8,958	1,110
M.11.	Grants for Marketing and Processing			
	<i>Original</i> £846,000			
	<i>Less Supplementary</i> <u>260,000</u>	586	431	164
M.12.	Operational Programme for Marketing and Processing			
	<i>Original</i> £5,000			
	<i>Supplementary</i> <u>395,000</u>	400	400	-
M.13.	Life Annuities and Premiums (EC Directive No. 72/160)	800	779	-
M.14.	Western Development	2,392	206	-
	Gross Total			
	<i>Original</i> £715,206,000			
	<i>Supplementary</i> <u>50,962,000</u>	766,168	762,493	69,757
	<i>Deduct:-</i>			
N.	Appropriations in Aid			
	<i>Original</i> £367,638,000			
	<i>Less Supplementary</i> <u>12,225,000</u>	355,413	352,548	51,928
	Net Total			
	<i>Original</i> £347,568,000			
	<i>Supplementary</i> <u>63,187,000</u>	410,755	409,945	17,829
	SURPLUS TO BE SURRENDERED		£810,236	

The Statement of Accounting Policies and Principles and Notes 1 to 17 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.

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			409,945
Changes in Capital Assets			
Purchases Cash	(3,921)		
Depreciation	<u>9,496</u>	5,575	
Assets Under Development			
Cash Payments		(1,000)	
Changes in Net Current Assets			
Increase in Closing Accruals	34,955		
Decrease in Stock	<u>154</u>	<u>35,109</u>	<u>39,684</u>
Direct Expenditure			449,629
Expenditure Borne Elsewhere			
Vote 45 - Increases in Remuneration and Pensions	6,298		
Net Allied Services Expenditure	21,983		
Notional Rents	<u>2,714</u>		<u>30,995</u>
Operating Cost			<u>480,624</u>

Vote 31

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			19,764
Assets Under Development (Note 5)			700
Current Assets			
Stocks (Note 16)		529	
Prepayments		915	
Accrued Income		51,977	
Other Debit Balances:			
Travel	353		
Court Settlement	451		
Department of Finance	418		
Due from the Department of Marine and Natural Resources	18,263		
Other Recoupable Expenditure	<u>53</u>	19,538	
PMG Balance and Cash	23,016		
Less: Orders Outstanding	<u>(36,058)</u>	(13,042)	
Amount owed by the Exchequer (Note 6)		<u>5,492</u>	
Total Current Assets		<u>65,409</u>	
Less: Current Liabilities			
Accrued Expenses		70,672	
Deferred Income		49	
Other Credit Balances:			
Due to State (Note 17)	4,985		
Securities	5,309		
Payroll Deductions	706		
Other Credit Balances	<u>988</u>	<u>11,988</u>	
Total Current Liabilities		<u>82,709</u>	
Net Current Liabilities			<u>(17,300)</u>
Net Assets			<u><u>3,164</u></u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land and Buildings ¹	Office Equipment and Other Machinery	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1997 ²	1,692	42,505	2,613	46,810
Additions	-	3,773	448	4,221
Disposals ³	<u>(1,692)</u>	<u>(267)</u>	<u>(117)</u>	<u>(2,076)</u>
Gross Assets at 31 December 1997	<u>-</u>	<u>46,011</u>	<u>2,944</u>	<u>48,955</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997 ²	-	19,288	562	19,850
Depreciation for the year	-	9,202	294	9,496
Depreciation on Disposals	<u>-</u>	<u>(97)</u>	<u>(58)</u>	<u>(155)</u>
Cumulative Depreciation at 31 December 1997	<u>-</u>	<u>28,393</u>	<u>798</u>	<u>29,191</u>
Net Assets at 31 December 1997	<u><u>-</u></u>	<u><u>17,618</u></u>	<u><u>2,146</u></u>	<u><u>19,764</u></u>

Notes

1. Valuations of Land and Buildings held by the Department are not available. A Schedule of Land and Buildings is maintained.
2. The opening balances for 1997 differ from the closing balances of 1996 because of a recalculation of the 1996 depreciation charge and the inadvertent omission of certain assets from the 1996 statement.
3. Disposals, include assets, attaching to the Forest Service, transferred to the Department of Marine and Natural Resources in accordance with S.I. No. 300 of 1997.
4. The Irish Land Commission had the following lands on hand at 31 December 1997:-

Agricultural	325.63 hectares
Non-Agricultural	2,501.762 hectares

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Amounts brought forward at 1 January 1997	-
Cash Payments for the Year	1,000
Transferred to Assets Register	<u>(300)</u>
Amounts carried forward at 31 December 1997	<u><u>700</u></u>

Vote 31

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1997

	£'000	£'000
Surplus to be Surrendered		810
Less Exchequer Grant Undrawn		<u>(6,302)</u>
Amount owed by the Exchequer		<u>(5,492)</u>
Represented By:		
Debtors		
Debit Balances: Suspense		19,538
Less: Creditors		
Due to State	(4,985)	
Credit Balances: Suspense	(7,003)	
Net PMG Position and Cash	<u>(13,042)</u>	<u>(25,030)</u>
		<u>(5,492)</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Agricultural levies collected under EU regulations and paid to the Exchequer	9,021,009
Proceeds from the sale of land at Backweston Farm	3,751
Compensation received for wayleave at Abbotstown Farm	15,000
Conscience Money	105
Dublin and District Milk Board - Tax refund	6,594
Dublin and District Milk Board - Insurance policy	25,040
Dublin and District Milk Board - Superannuation fund	11,938
Interest on FEOGA Intervention	<u>141,370</u>
	<u>9,224,807</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	658	A number of consultancies were deferred.
C.1.	22	There was a saving on the purchase of Performance Testing and Weight Recording equipment offset by the payment of a £50,000 grant to the Irish Cattle Breeding Federation.
C.3.	1,087	Savings arose from a reduction at the end of 1997 in the size of herds infected by BSE and from delays encountered in introducing an eradication scheme for Aujeszky's Disease.
D.2.	(10)	Charges from the approved organic inspection bodies were higher than expected.

Subhead	Less/(More) than Provided £'000	Explanation
G.1.	(38)	The increase arose from the paying of an ill health and supplementary pension.
H.5.	62	Less requests for payments under the Inward Buyer Programme were received than had been anticipated.
I.1.	75	The savings were brought about by favourable exchange rates and because anticipated increases in subscription rates did not occur.
I.2.	22	Savings arose from the reduction in the payment demands under the Professional Officer Scheme.
J.1.	1,208	Fewer claims were received than the uptake anticipated when estimates were being calculated.
J.2.	(267)	The increase was mainly due to the decision to make contributions to Animal Welfare Societies and ploughing and sheep shearing competitions.
J.3.	3,282	The cost of the destruction of Meat and Bone Meal was considerably less than what had been anticipated.
J.4.	500	Nine Local Authorities applied for financial assistance; sufficient information had been supplied by only eight of these by the year end.
J.5.	(346)	Expenditure is determined by the number of claims received from Local Authorities and approved for payment by the Department.
J.6.	4,825	Approval by the EU for this Scheme of Compensation was received in November 1997 and all payments could not be executed before the end of the year.
J.7.	(200)	Total assistance of £1 million was approved to aid the provision of a ferry service for live cattle for the period October 1997 to April 1998. £500,000 was provided in the 1997 Estimates but £700,000 issued in 1997 and the balance of £300,000 was paid in 1998.
L.5.	4,883	There was a reduction in the uptake of the Early Retirement Scheme.
M.2.	(2,297)	A large increase in applications for Installation Aid arose in anticipation of the suspension of the scheme offset by the expected expenditure on the Irish Cattle Breeding Federation not arising in 1997.
M.3.	522	Agri-Tourism expenditure was less than expected as payments could not be made until all supporting documentation was supplied by applicants. Expenditure on alternative enterprise projects with the exception of sport horses was less than expected.
M.4.	(7,448)	There were increased applications for Beef Cow Scheme, Sheep and Cattle Headage Schemes and the payment of a Sheep Headage top up also arose.
M.5.	100	Savings arose from the postponement of a research project.
M.6.	160	Savings arose from the curtailment of activity in the Analysis and Evaluation Unit due to staff shortages.
M.11.	155	Applications for grant aid were less than expected and some projects took longer to complete than anticipated which led to a slow drawdown by beneficiaries.
M.14.	2,186	Savings arose from the delay in setting up the Western Investment Fund.

Vote 31

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.	1,000	3,445	-
2. Recoupment by EU of certain travelling expenses	A.2.	1,000	-	-
3. Receipts from EU for measures to protect the financial interests of the EU	A.8.	1,000	-	850
4. Receipts from farm visits by staff in connection with On Farm Investment	M.1	20,000	39,810	-
5. Forfeited deposits and securities under EC intervention, export refund, <i>etc.</i> , arrangements				
<i>Original</i> <i>£186,000</i>				
<i>Supplementary</i> <i><u>1,364,000</u></i>		1,550,000	1,394,512	4
6. Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees				
<i>Original</i> <i>£15,367,000</i>				
<i>Supplementary</i> <i><u>2,304,000</u></i>		17,671,000	19,113,642	2,876
7. Receipts from veterinary inspection fees for live exports				
<i>Original</i> <i>£1,000,000</i>				
<i>Less Supplementary</i> <i><u>580,000</u></i>		420,000	530,430	65
8. Receipts from fees for dairy premises inspection services		4,300,000	4,051,286	275
9. Forestry Receipts (National)		8,000	6,347	-
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.	382,000	441,707	80
11. Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees, <i>etc.</i> , and receipts from Backweston Farm				
<i>Original</i> <i>£1,578,000</i>				
<i>Supplementary</i> <i><u>£300,000</u></i>	B.1.	1,878,000	2,183,880	-
12. Receipts from licences and from sale and leasing of livestock, <i>etc.</i>	C.1.	219,000	148,890	12
13. Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2.	10,000,000	10,640,712	622

		Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
14.	Land Commission Receipts				
	<i>Original</i>	<i>£1,000,000</i>			
	<i>Supplementary</i>	<i><u>323,000</u></i>	A.3. & K.	1,323,000	1,323,526
					-
	RECEIPTS FROM EU FOR:				
15.	Market intervention expenses and financing costs for other FEOGA Guarantee section measures				
	<i>Original</i>	<i>£45,157,000</i>			
	<i>Less Supplementary</i>	<i><u>18,054,000</u></i>	L.1.	27,103,000	23,334,449
					3,320
16.	Intervention stock losses, etc				
	<i>Original</i>	<i>£1,000</i>			
	<i>Supplementary</i>	<i><u>600,000</u></i>	L.2.	601,000	612,078
					-
17.	Agri-Environment Programme		L.4.	76,062,000	76,075,594
					(49)
18.	Scheme for Early Retirement from Farming (EC Council Regulation No. 2079/92)		L.5.	46,434,000	42,794,720
					-
19.	Forestry Guarantee Receipts			10,500,000	10,500,170
					-
20.	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>£135,037,000</i>			
	<i>Less Supplementary</i>	<i><u>2,500,000</u></i>		132,537,000	132,926,627
					41,221
21.	Operational Programme for Rural Development 1990-1993		M.3.	4,000,000	4,039,442
					-
22.	LEADER				
	<i>Original</i>	<i>£2,905,000</i>			
	<i>Less Supplementary</i>	<i><u>1,482,000</u></i>	M.9.	1,423,000	3,893,873
					327
23.	An Bord Bia/Córas Beostoic agus Feola		H.1	1,000	-
					-
24.	Operational Programme for Marketing and Processing		M.12.	1,000	-
					-
25.	Veterinary Fund			8,477,000	8,476,666
					1,508
26.	Other Receipts				
	<i>Original</i>	<i>£5,000,000</i>			
	<i>Supplementary</i>	<i><u>5,500,000</u></i>		<u>10,500,000</u>	<u>10,015,700</u>
					<u>817</u>
	Total				
	<i>Original</i>	<i>£367,638,000</i>			
	<i>Less Supplementary</i>	<i><u>12,225,000</u></i>		<u>355,413,000</u>	<u>352,547,506</u>
					<u>51,928</u>

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Explanation of Variations

4. The number of requests for farm visits was much higher than expected.
5. Receipts under this code are difficult to estimate as forfeitures arise due to the exigencies of the trade.
6. The increase arose from the settlement of a dispute with the meat industry resulting in the receipt of fees withheld in 1996.
7. Outturn reflects the level of live exports, mainly cattle, which vary with market conditions and import regulations.
8. Some fees due were not received until after the end of the year.
10. More sampling and testing was carried out than had been anticipated.
11. Fees due for cereal seed certification in 1996 were not received until 1997 while 1997 fees were received within the year.
12. Receipts were less than expected due to the impact of revised procedures for recoupable expenditure.
13. Higher receipts resulted because levies from cattle slaughtering and milk supplies were higher than expected.
15. The biggest reductions arose in the case of refunds for beef financial and beef deboning charges. Intervention beef purchases were lower than expected.
18. With the slow down in the uptake of the Retirement Scheme, receipts from the EU were reduced.
22. The additional receipts arose due to two amounts being lodged which had not been estimated for; funds received from the guarantors of Tipperary Enterprises which had been held in suspense pending allocation to the Vote and receipts under the Peace and Reconciliation Initiative.

10. COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads - £210,967,046.

Grant Subhead Commitments are recorded at the cost to be borne by the Vote exclusive of co-financing which may arise.

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	398,624	356	7	12,968
Overtime and extra attendance	7,592,015	2,467	421	34,843
Shift and roster allowances	116,007	49	1	5,206
Miscellaneous*	358,851	487	3	5,982
Total extra remuneration	8,465,497	**	432	34,843

* Included in miscellaneous is a foreign allowance of £5,982

** Certain individuals received an allowance in more than one category.

12. MISCELLANEOUS ITEMS

General

Under S.I. No 300 of 1997, certain Departmental Administration and Ministerial functions relating to Forestry were transferred to the Department of the Marine and Natural Resources with effect from 11 July 1997. Certain functions of the Department of the Taoiseach relating to Western Development were transferred to the Department of Agriculture and Food with effect from 12 July 1997.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme a carry over from 1997 of savings of £211,000 is included in the Estimates for 1998.

Payments totalling £96,734 were made to herd owners under the Johne's Disease Order (subhead C.3. (S90/18/69 of 13/8/97)).

Legal costs of £100,150 were paid in connection with a case taken in the High and Supreme Courts challenging the constitutionality of penalties for the use of growth promoters (subhead A.3. (Delegated Sanction S90/8/76 of 22/9/95)).

Payments of £112,824 were made to an employee suspended without pay in 1982 (subhead A.3. (S90/45/85 of 24/7/97 and 20/10/97)).

A payment of £50,000 was made in settlement of a claim for wrongful dismissal of a former employee. (subhead A.3. (Delegated Sanction S90/8/76 of 22/9/95)).

A payment of £25,000 was made in settlement of a claim made against the Minister and Tipperary Enterprises and without admission of liability (subhead A.3. Delegated Sanction S90/8/76 of 22/9/95).

Payments of £21,462 in settlement and legal costs were made to an employee in respect of a personal injury claim (subhead A.3. (Delegated Sanction S90/8/76 of 22/9/95)).

A payment of £20,000 was made in settlement of a claim by a Veterinary Surgeon from whom permission to test under disease eradication schemes was withheld (subhead C.2. (S90/45/85 of 16/6/97)).

Payments of £8,915 in settlement and costs were made to a claimant to whom headage Grant Aid was refused (subhead A.3. (S90/45/85 of 6/6/97)).

A payment of £6,180 in legal expenses was made in connection with a case taken by an employee concerning the constitutionality of the Irish Land Commission (Dissolution) Act, 1992 (subhead A.3. (Delegated Sanction S90/8/76 of 22/9/95)).

A payment of £5,260 in legal fees and damages was made in settlement of a claim in relation to an inflated payment for Land Commission land (subhead A.3. (Delegated Sanction S90/8/76 of 22/9/95)).

A total of £76,809 was spend on merit awards under the Administrative Budget Agreement. A total of 1 group and 180 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 A.1. Salaries, Wages and Allowances	£3,929,000
Subhead B.3. Teagasc - Grant in Aid General Expenses	£2,125,000
Subhead B.4. Teagasc - Grant in Aid for Superannuation purposes	£ 244,000

In addition to the expenditure under subhead A.3. a sum of £15,000 was received from the Training Initiatives Fund (subhead C. of the Vote for the Office of the Minister for Finance).

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The following sums were written off:

	Reference	Amount £
Grants for forestry plantations on shell marl sites	S86/1/97	67,000
Annuity write off, allottee wanted to make an outright purchase	S90/12/92	1,819
Butter wrongly rejected after incorrect moisture reading	S90/3/97	3,302
Uncollectable egg packing fees	S90/3/97	150
Uncollectable Bull Performance Test Fees	S90/3/97	175
Uncleared debit balance in suspense was written off because FEOGA financing was unavailable in respect of the High Court judgement against the Minister in 1981 for refusal to pay storage aid to a contractor for alleged breach of contract conditions.	S90/3/97	15,067

Bovine Tuberculosis and Brucellosis Eradication Scheme Statement of Payments and Receipts and Cumulative Totals to 31 December 1997

	1997 £m	Total to 31/12/1997 £m
Gross Cost		
Grants for Reactors (subhead C.2.)	26.1	337.7
Fees to Veterinary Surgeons (subhead C.2.)	6.0	281.5
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)(subhead C.2.)	6.7	127.0
Administration Costs (estimated)	<u>22.3</u>	<u>322.7</u>
Total	<u>61.1</u>	<u>1,068.9</u>
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (subhead N.13.)	10.6	311.6
EU contributions to Cost of Schemes (subhead N.25)	<u>8.5</u>	<u>27.2</u>
Total	<u>19.1</u>	<u>338.8</u>
Net Cost	<u>42.0</u>	<u>730.1</u>

13. 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., C.3., H.1., L.1., L.3. to L.5., M.1. to M.9., M.11. and M.12. 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 £11m 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 subhead C.2. includes expenditure in respect of activities which are co-financed from the Veterinary Fund.

14. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1997 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 1997 £</i>	<i>Cumulative Expenditure to 31 December 1997 £</i>
Tribunal of Inquiry into the Beef Processing Industry	1991	791,998	14,168,855

15. MISCELLANEOUS ACCOUNTS

**World Food Programme (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year Ended 31 December 1997**

	£
Balance on 1st January 1997	(1,418)
Grant-in-Aid (Subhead I.4.)	<u>(1,023,000)</u>
	(1,024,418)
Contribution to World Food Programme	<u>1,024,418</u>
Balance on 31st December 1997	<u>-</u>

**Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year Ended 31 December 1997**

	£
Balance on 1st January 1997	(132,320)
Grant-in-Aid (Subhead I.3.)	(640,000)
Other Receipts	<u>-</u>
	(772,320)
Expenditure	<u>772,320</u>
Balance on 31st December 1997	<u>-</u>

16. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Veterinary Supplies	195
Computer Supplies	41
Stationery and Office Equipment	36
Seals and Health Certificates	26
Livestock	223
Plant Health Supplies	<u>8</u>
Total	<u>529</u>

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17. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
PAYE/PRSI	3,606
Superannuation	805
Withholding Tax	467
Value Added Tax	<u>107</u>
Total	<u>4,985</u>

J. MALONE
Accounting Officer
DEPARTMENT OF AGRICULTURE AND FOOD
30th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 1997 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 1997. Attention is drawn to paragraphs 32 to 37 of the report for 1997 prepared to me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

PUBLIC ENTERPRISE

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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 Public Enterprise, 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	15,935	16,425	-
A.2. Travel and Subsistence	767	824	34
A.3. Incidental Expenses	869	1,097	26
A.4. Postal and Telecommunications Services	549	548	22
A.5. Office Machinery and other Office Supplies	1,623	1,087	20
A.6. Office Premises Expenses	501	467	45
A.7. Consultancy Services			
<i>Original</i>	<i>£4,045,000</i>		
<i>Less Supplementary</i>	<i><u>509,000</u></i>		
	3,536	2,031	161
A.8. Equipment, Stores and Maintenance	620	576	63
OTHER SERVICES			
ENERGY			
B.1. Geological Survey	153	139	(70)
B.2. Energy Conservation	2,852	2,302	9
B.3. Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	1,279	1,279	-
B.4. Farm Electrification Grant Scheme			
<i>Original</i>	<i>£100,000</i>		
<i>Supplementary</i>	<i><u>136,000</u></i>		
	236	236	-
B.5. Delineation of the Continental Shelf	104	104	-
B.6. Certain Expenses Arising from Independent Legal Proceedings Relating to BNFL			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i><u>100,000</u></i>		
	100	-	-
ROAD AND RAIL TRANSPORT			
C.1. Grants to Córas Iompair Éireann	105,000	105,000	-
C.2. Public Transport Schemes	409	345	-
C.3. Expenses associated with Dublin Light Rail	500	265	18
C.4. Capital Costs of Dublin Light Rail			
<i>Original</i>	<i>£NIL</i>		
<i>First Supplementary</i>	<i>9,000,000</i>		
<i>Less Second Supplementary</i>	<i><u>136,000</u></i>		
	8,864	6,207	-

Vote 32

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
CIVIL AVIATION			
D.1. Aircraft Accident Investigation Insurance	276	282	(243)
D.2. Essential Air Services Programme for Regional Airports			
<i>Original</i>	<i>£1,500,000</i>		
<i>Supplementary</i>	<i><u>410,000</u></i>	1,910	1,736
			-
D.3. Payments to the Irish Aviation Authority in respect of Exempt Services	1,200	1,105	-
D.4. Special Marketing Fund for Regional Airports	588	588	-
MISCELLANEOUS			
E.1. Subscriptions to International Organisations	4,033	3,634	(2,070)
E.2. Miscellaneous Services	131	50	-
E.3. Telecom Éireann Strategic Alliance	125	96	-
E.4. Public Utilities Commission	1	-	-
Gross Total			
<i>Original</i>	<i>£143,160,000</i>		
<i>Supplementary</i>	<i><u>9,001,000</u></i>	152,161	146,423
			(1,985)
<i>Deduct:-</i>			
F. Appropriations in Aid	30,331	27,189	94
Net Total			
<i>Original</i>	<i>£112,829,000</i>		
<i>Supplementary</i>	<i><u>9,001,000</u></i>	121,830	119,234
			(2,079)
SURPLUS TO BE SURRENDERED		£2,595,818	

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) (i) 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.

(ii) Asset Depreciation Policy

The Department's policy is to depreciate assets from the date of purchase. Similarly assets are depreciated only up to the date of disposal.

(b) Transfer of Functions:

In 1997 certain functions of the Department were transferred to both the Departments of the Marine and Natural Resources and the Office of the Director of Telecommunications Regulation. The transfers took place on three different dates namely 15 July and 1 October in the case of the transfer to the Department of the Marine and Natural Resources and on 30 June in relation to the transfer of functions to the Office of the Director of Telecommunications Regulation. The assets transferred were depreciated up to the respective dates of transfer.

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			119,234
Changes in Capital Assets			
Purchases Cash	(859)		
Disposals Cash	103		
Depreciation	1,093		
Loss on Disposals	<u>29</u>	366	
Assets Under Development			
Cash Payments		(94)	
Changes in Net Current Assets			
Increase in Closing Accruals	70		
Decrease in Stock	<u>25</u>	<u>95</u>	<u>367</u>
Direct Expenditure			119,601
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	7,856		
Notional Rents	<u>923</u>		<u>8,779</u>
Operating Cost			<u>128,380</u>

Vote 32

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			4,305
Assets Under Development (Note 5)			<u>94</u> 4,399
Current Assets			
Stocks (Note 15)		207	
Prepayments		2,397	
Accrued Income		94	
Other Debit Balances:			
Suspense	127		
EMTS	398		
Retirement Lump Sum	125		
Irish Geology TV Series	59		
FASTEX	35		
Wicklow Groundwater Protection	<u>23</u>	767	
PMG Balance and Cash	4,471		
Less Orders Outstanding	<u>(1,443)</u>	<u>3,028</u>	
Total Current Assets		<u>6,493</u>	
Less Current Liabilities			
Accrued Expenses		412	
Other Credit Balances:			
Suspense	260		
Bosphorous Aircraft Payment	242		
Payroll Deductions	83		
Road Ice Prediction System	32		
Telecoms Regulator	60		
Gas Interconnector North/South	83		
Department of the Marine and Natural Resources	70		
DELG Valentia	31		
Due to State (Note 16)	<u>711</u>	1572	
Net Liability to the Exchequer (Note 6)		<u>2,223</u>	
Current Liabilities		<u>4,207</u>	
Net Current Assets			<u>2,286</u>
Net Assets			<u><u>6,685</u></u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1997	710	7,707	1,102	199	9,718
Additions	-	782	40	37	859
Disposals	(18)	(433)	(29)	-	(480)
Gross Assets at 31 December 1997	<u>692</u>	<u>8,056</u>	<u>1,113</u>	<u>236</u>	<u>10,097</u>
Accumulated Depreciation					
Opening Balance at 1 January 1997	33	4,504	288	116	4,941
Depreciation for the Year	-	962	106	25	1,093
Depreciation on Disposals	(18)	(215)	(9)	-	(242)
Cumulative Depreciation at 31 December 1997	<u>15</u>	<u>5,251</u>	<u>385</u>	<u>141</u>	<u>5,792</u>
Net Assets at 31 December 1997	<u>677</u>	<u>2,805</u>	<u>728</u>	<u>95</u>	<u>4,305</u>

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	IT Projects £'000	Meteorological Projects £'000	File Storage Facilities £'000	Totals £'000
Amounts brought forward at 1 January 1997	-	-	-	-
Cash Payments for the Year	17	39	38	94
Transferred to Assets Register	-	-	-	-
Amounts carried forward at 31 December 1997	<u>17</u>	<u>39</u>	<u>38</u>	<u>94</u>

Vote 32

6. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1997**

	£'000	£'000
Surplus to be surrendered		2,596
Less: Exchequer Grant Undrawn		<u>(373)</u>
Net Liability to the Exchequer		<u>2,223</u>
Represented by:		
Debtors		
Net PMG position and cash	3,028	
Debit Balances: Suspense	<u>767</u>	3,795
Less: Creditors		
Due to State	(711)	
Credit Balances: Suspense	<u>(861)</u>	<u>(1,572)</u>
		<u>2,223</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
(i) Receipt from ESAT Digifone Ltd under the terms of its licence to provide mobile telephony services.	1,000,000

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(228)	Miscellaneous expenditure by its nature is difficult to predict with accuracy.
A.5.	536	The saving was due to certain information technology and other office machinery projects proceeding less quickly than anticipated.
A.7.	1,505	The saving was due to (i) slower than anticipated progress on two major energy related consultancy projects and (ii) lower than expected expenditure on EU co-financed consultancies under the Economic Infrastructure Operational Programme and the Operational Programme for Transport, 1994 - 1999.
B.1.	14	Expenditure was slightly lower than anticipated due to delays in information technology procurement.
B.2.	550	Savings resulted from lower than anticipated expenditure on Targeted Technologies and Irish Energy Centre Technical Advice measures.
B.6.	100	Necessary conditions for the payment of expenses had not been met by year end.
C.2.	64	The saving was due to two projects not being completed.

Subhead	Less/(More) than Provided £'000	Explanation
C.3.	235	Expenditure was lower than anticipated due to the postponement of the Dublin Light Railway Order Public Inquiry, following the announcement of the underground study.
C.4.	2,657	Expenditure was lower than anticipated due to the postponement of construction work on the light rail system pending the outcome of the underground study.
D.2.	174	The subvention requirement was lower than estimated due to operational efficiencies achieved by Aer Lingus Group PLC.
D.3.	95	Savings resulted from a lower than anticipated number of exempt services.
E.1.	399	The saving arose from lower than estimated contributions to a number of international organisations.
E.2.	81	Funding for a number of miscellaneous items was not required.
E.3.	29	The saving resulted from lower than anticipated consultancy expenses. The project finished earlier in 1997 than was anticipated.

9. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Surplus on Aer Rianta cpt Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at airports	14,000,000	14,000,000
2. Recoupment for Seconded Staff	113,000	75,301
3. Road Transport Licences	605,000	625,290
4. Receipts for data provided by the Meteorological Service	5,200,000	4,897,759
5. Wireless Exam Fees and Transmitting Permits	2,123,000	702,355
6. Telecommunications Licence Fees	10,000	6,304
7. Receipts from Relay Licence Fees and MMDS Operators	1,450,000	969,717
8. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Act, 1960	1,492,000	1,615,728
9. Geological Survey, receipts from sale of aerial photographs, maps, <i>etc.</i>	42,000	55,213
10. Irish Aviation Authority, refund of contributions to International Organisations	2,483,000	1,773,598
11. Irish Aviation Authority, recoupment of rents, <i>etc.</i>	980,000	980,250
12. Irish Aviation Authority, associated costs	985,000	947,355
13. Recoupment of costs of studies of electricity industry	500,000	131,431
14. Miscellaneous Receipts	<u>348,000</u>	<u>408,558</u>
Total	<u><u>30,331,000</u></u>	<u><u>27,188,859</u></u>

Vote 32

Explanation of Variations

2. The number of staff on secondment during the year was less than anticipated.
4. The shortfall resulted from a reduction in the recovery of costs from the Irish Aviation Authority for meteorological services to en-route air traffic in order to offset an over-recovery of these costs in 1996.
- 5-7. Responsibility for the collection and retention of these receipts was transferred to the Office of the Director of Telecommunications Regulation with effect from 1 July 1997
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. Responsibility for this sector transferred to the Department of the Marine and Natural Resources during 1997.
9. The extra receipts in 1997 arose because of higher than anticipated sales of publications and services.
10. The cost to the Department of contributions to certain international civil aviation organisations is recoverable from the Irish Aviation Authority. As the cost in 1997 of these contributions was less than estimated, receipts were also lower. See also subhead E.1.
13. The cost to the Department of studies of the electricity industry are fully recoverable from the Electricity Supply Board. As the actual cost in 1997 of such studies was lower than estimated, receipts were also lower.
14. Miscellaneous receipts are inherently difficult to estimate with any precision.

10. COMMITMENTS

Global Commitments	£
(i) Procurement Subheads:	2,767,604
(ii) Grant Subheads:	615,764

11. MATURED LIABILITIES

Matured liabilities undischarged at year end was £377,552.

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	138,329	126	2	6,334
Overtime and extra attendance	605,106	371	18	8,790
Shift and roster allowances	1,084,486	202	128	8,658
Miscellaneous	38,786	158	-	-
Total extra remuneration	1,866,707	*	*	*

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

13. MISCELLANEOUS ITEMS

£10,000 was received from the Training Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance, in respect of staff training.

The 1998 estimate provision includes carry forward savings of £1.2 million from 1997 under the terms of the Administrative Budget Agreement.

The 1997 figures reflect the transfer of functions to the Department of the Marine and Natural Resources on 15 July 1997 and 1 October 1997. Expenditure from those dates is included in Vote 30.

A total of £5,941 was spent on merit awards *i.e.* forty two individual awards ranging from £100 to £200.

In addition to the amount expended under subhead A.7. Consultancy Services, a sum of £10,028 was received from the Strategic Management Fund, subhead C. of the Vote for the Office of the Minister for Finance. (Vote 6).

14. EU FUNDING

Funding under the Operational Programme for Economic Infrastructure (1994-1999) was as follows:

	£
Bord Telecom Éireann	2,474,655
Irish Energy Centre	1,900,000
Electricity Supply Board	1,838,779
An Post (i) Communications sub Programme	1,870,590
(ii) Technical Assistance Programme	62,920
Bord na Móna	437,782
Department of Public Enterprise	61,692
AER III consultancy study	<u>22,264</u>
Total	<u><u>8,668,682</u></u>

Funding under the Cohesion Fund was as follows:

	£
Córas Iompair Éireann	<u>31,761,000</u>
Total	<u><u>31,761,000</u></u>

Funding under the Interreg II Programme (1994 - 1999) was as follows:

	£
Electricity Supply Board	302,000
Energy Challenge Competition	<u>89,000</u>
Total	<u><u>391,000</u></u>

Vote 32

Funding under the Operational Programme for Transport (1994 - 1999) was as follows:

	£
Aer Rianta cpt	4,373,000
Córas Iompair Éireann	<u>9,589</u>
Total	<u>4,382,589</u>

Other EU Funding was as follows:

	£
TEAM Aer Lingus (ESPRIT)	48,000
Gas Interconnector Study (TENS)	77,468
Geological Survey of Ireland (LIFE)	28,000
Geological Survey of Ireland (Environment)	<u>10,000</u>
Total	<u>163,468</u>

15. STOCKS

Stocks at 31 December 1997 comprised:

	£'000
Stationery	13
IT consumables, etc.	13
Publications	110
Specialised consumables	<u>71</u>
	<u>207</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1997 comprised:

	£'000
Income Tax	269
Pay Related Social Insurance	146
Withholding Tax	97
Value Added Tax	91
Pension Contributions	<u>108</u>
	<u>711</u>

JOHN LOUGHREY
Accounting Officer
DEPARTMENT OF PUBLIC ENTERPRISE
30th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Public Enterprise for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

EQUALITY AND LAW REFORM

ACCOUNT of the sum expended, in the period 1st January to 7th July, 1997, 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	720	720	-
A.2. Travel and Subsistence	39	39	-
A.3. Incidental Expenses	30	30	-
A.4. Postal and Telecommunications Services	21	21	-
A.5. Office Machinery and Other Office Supplies	19	19	-
A.6. Office Premises Expenses	2	2	-
A.7. Consultancy Services	-	-	-
A.8. Advertising and Publicity	-	-	-
OTHER SERVICES			
B. Employment Equality Agency	224	224	-
C.1. Legal Aid Board (Grant-in-Aid)	4,565	4,565	-
C.2. Free Legal Advice Centres	-	-	-
D. Family Mediation Service	110	110	-
E. Grant for the National Women's Council	85	85	-
F. Grants for Marriage Counselling Services	234	234	-
G. Childcare	300	300	-
H. Central Authorities (Child Abduction and Maintenance Debtors)	5	5	-
I. Equality Awards	-	-	-
J.1. Grant for the Council on the Status of People with Disabilities	137	137	-
J.2. Monitoring Committee on the Commission on the Status of People with Disabilities	1	1	-
J.3.. Pilot Disability Projects	36	36	-
J.4. Grant for the Commission on the Status of People with Disabilities	5	5	-
K. European year Against Racism	36	36	-
Gross Total	6,569	6,569	-
L. <i>Deduct:-</i> Appropriations in Aid	7	7	-
Net Total	6,562	6,562	-

SURPLUS TO BE SURRENDERED

£NIL

The Statement of Accounting Policies and Principles and Notes 1 to 4 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The details for the former Vote 33 for the period 8 July 1997 to 31 December 1997 are included in the Appropriation Account for Vote 19 (Office of the Minister for Justice, Equality and Law Reform) arising from the transfer of the administration and business of the Department of Equality and Law Reform to the Department of Justice on 8 July 1997.

2. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Miscellaneous	<u>7,000</u>	<u>7,000</u>

3. 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	9,232	17	-	-
Overtime and extra attendance	14,665	30	-	-
Miscellaneous	1,967	12	-	-
Total extra remuneration	25,864	48*	-	-

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

4. MISCELLANEOUS ITEMS

A sum of £5,884 was paid to a retired civil servant who was re-employed as a special legal advisor.

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Equality and Law Reform for 1997 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 period ended 7 July 1997.

JOHN PURCELL
Comptroller and Auditor General

ENTERPRISE, TRADE AND EMPLOYMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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, Trade 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	15,066	14,659	-
A.2. Travel and Subsistence	875	799	30
A.3. Incidental Expenses	490	512	24
A.4. Postal and Telecommunications Services	623	737	(3)
A.5. Office Machinery and other Office Supplies	1,387	1,549	46
A.6. Office Premises Expenses	881	669	66
A.7. Consultancy Services	475	199	-
A.8. Advertising and Publicity	128	116	5
ENTERPRISE PROGRAMMES			
B. Forfás - Grant for Administration and General Expenses	9,380	9,380	-
C.1. IDA (Ireland) - Grant for Administration and General Expenses			
<i>Original</i>	<i>£7,799,000</i>		
<i>Supplementary</i>	<i><u>250,000</u></i>	8,049	8,049
	8,049	8,049	-
C.2. IDA (Ireland) - Grants to Industry	120,000	120,000	-
C.3. IDA (Ireland) - Grant for Building Operations			
<i>Original</i>	<i>£8,224,000</i>		
<i>Less Supplementary</i>	<i><u>5,000,000</u></i>	3,224	3,200
	3,224	3,200	-
D.1. Forbairt - Grant for Administration and General Expenses	16,511	16,511	-
D.2. Forbairt - Grants to Industry	49,500	49,500	-
D.3. Forbairt - Grant for Capital Expenditure	1,500	1,500	-
E.1. Shannon Free Airport Development Company Limited - Grant for Administration and General Expenses (Industrial Development) (Grant-in-Aid)			
<i>Original</i>	<i>£693,000</i>		
<i>Less Supplementary</i>	<i><u>693,000</u></i>	-	-
	-	-	-
E.2. Shannon Free Airport Development Company Limited - Grants to Industry (Grant-in-Aid)	3,500	3,451	-
F. Science and Technology Development Programme	25,300	25,293	8

Vote 34

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.2. Grant to Dublin Innovation and Technology Centre Ltd.			
<i>Original</i> £NIL			
<i>Supplementary</i> <u>100,000</u>	100	100	-
G.1. County Enterprise Development			
<i>Original</i> £21,151,000			
<i>Supplementary</i> <u>1,500,000</u>	22,651	21,977	-
G.2. South Dublin County Council - Development of Enterprise Centres in Tallaght (Grant-in-Aid)	315	300	-
H.1. Loan Subsidy for Small Business Expansion Scheme - Payments to ICC Bank plc	1,930	1,664	-
H.2. EU Support Measure for Small Business	6,270	5,215	764
I.1. Monitoring and Evaluation of EU Programmes	742	588	3
I.2. INTERREG II - Community Initiative			
<i>Original</i> £1,065,000			
<i>Less Supplementary</i> <u>500,000</u>	565	215	-
J. National Standards Authority of Ireland - Grant for Administration and General Expenses	618	618	-
LABOUR FORCE DEVELOPMENT			
K.1. FÁS - Grant for Administration and General Expenses	43,183	43,183	-
K.2. FÁS - Training for the Employed	8,200	8,200	-
K.3. FÁS - Training for the Unemployed			
<i>Original</i> £45,600,000			
<i>Supplementary</i> <u>600,000</u>	46,200	46,200	-
K.4. FÁS - Grant for Community Employment			
<i>Original</i> £280,000,000			
<i>Supplementary</i> <u>6,750,000</u>	286,750	286,750	-
K.5. FÁS - Capital Expenditure (Grant-in-Aid)			
<i>Original</i> £1,584,000			
<i>Supplementary</i> <u>1,000,000</u>	2,584	2,584	-
K.6. FÁS - Grant for Jobstart	5,500	5,500	-
K.7. FÁS - Workplace	300	300	-
L.1. Local Employment Service			
<i>Original</i> £7,000,000			
<i>Less Supplementary</i> <u>2,000,000</u>	5,000	4,873	(442)
L.2. Grant to the Irish National Organisation for the Unemployed	63	63	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L.3. Grant to get Tallaght Working			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i><u>75,000</u></i>	75	75
	75	75	-
M.1. Support Structures for Employment and Adapt Community Initiatives	136	123	-
M.2. Employment Community Initiative	180	180	-
M.3. Adapt Community Initiative	110	70	-
M.4. Operational Programme for Human Resources Development - Technical Assistance	30	-	-
M.5. The Programme for Peace and Reconciliation	100	-	-
INDUSTRY & INDUSTRIAL RELATIONS			
N. Labour Relations Commission - Grant for Administration and General Expenses	1,404	1,377	-
O. Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	278	278	-
P.1. Grants for Trade Union Education and Advisory Services	716	716	-
P.2. Trade Union Amalgamations			
<i>Original</i>	<i>£100,000</i>		
<i>Supplementary</i>	<i><u>140,000</u></i>	240	239
	240	239	-
Q. Grant for costs associated with the winding up of Kilkenny Design Workshop	30	-	-
COMMERCIAL REGULATION			
R. Metrology Services	38	18	-
S. Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	1,593	1,577	13
T. Companies Registration Office - Grant for Administration and General Expenses			
<i>Original</i>	<i>£3,231,000</i>		
<i>Supplementary</i>	<i><u>100,000</u></i>	3,331	3,331
	3,331	3,331	171
HEALTH AND SAFETY			
U. National Authority for Occupational Safety and Health - Grant for Administration and General Expenses	4,491	4,547	-
OTHER SERVICES			
V. DÍON - Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	600	600	-

Vote 34

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
W. Subscriptions to International Organisations, etc.			
<i>Original</i>	£5,659,000		
<i>Supplementary</i>	<u>4,900,000</u>	10,559	10,387
X.1. Commissions, Committees and Special Inquiries	186	172	35
X.2. Miscellaneous Payments			
<i>Original</i>	£120,000		
<i>Supplementary</i>	<u>66,000</u>	186	182
X.3. Superannuation and Pensions for Members of the Labour Court, Restrictive Practices Commission and Competition Authority	250	179	40
Y. Research, including Manpower Surveys	166	89	-
TRADE			
YY1. An Bord Tráchtála - Administration and General Expenses	20,347	18,260	-
YY2. Credit Financing of certain Capital Goods Exports	50	-	-
Gross Total			
<i>Original</i>	£725,668,000		
<i>Supplementary</i>	<u>7,288,000</u>	732,956	726,854
<i>Deduct:-</i>			
Z. Appropriations in Aid			
<i>Original</i>	£10,894,000		
<i>Supplementary</i>	<u>1,500,000</u>	12,394	14,427
Net Total			
<i>Original</i>	£714,774,000		
<i>Supplementary</i>	<u>5,788,000</u>	720,562	712,427
SURPLUS TO BE SURRENDERED		£8,134,512	

The Statement of Accounting Policies and Principles and Notes 1 to 18 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 fixed assets.

NOTES

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			712,427
Changes in Capital Assets			
Purchases Cash	(2,467)		
Disposals Cash	8		
Depreciation	1,211		
Loss on Disposals	7	(1,241)	
Assets under Development			
Cash Payments		(712)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,135)		
Decrease in Stock	10	(1,125)	(3,078)
Direct Expenditure			709,349
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	7,256		
Net Allied Services Expenditure	10,086		
Notional Rents	881		18,223
Operating Cost			<u>727,572</u>

Vote 34

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			3,867
Assets under Development (Note 5)			<u>597</u> 4,464
Current Assets			
Stocks (Note 17)		79	
Accrued Income		70	
Prepayments		585	
Other Debit Balances:			
Imprests Advanced	19		
Department of Equality and Law Reform	344		
Department of Tourism and Trade	3		
Other Debit Balances	149		
Recoupable Expenditure	<u>54</u>	569	
PMG Balance and Cash	26,166		
Less Orders Outstanding	<u>(3,869)</u>	<u>22,297</u>	
Total Current Assets		<u>23,600</u>	
Less Current Liabilities			
Accrued Expenses		1,340	
Deferred Income		64	
Due to State (Note 18)	1,132		
European Union Funds	9,703		
Other Credit Balances	<u>3,896</u>	14,731	
Net Liability to the Exchequer (Note 6)		<u>8,135</u>	
Total Current Liabilities		<u>24,270</u>	
Net Current Liabilities			<u>(670)</u>
Net Assets			<u>3,794</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land and Buildings	Motor Vehicles	Specialised Equipment	Office and IT Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1997 ¹	2,085	372	498	5,519	1,763	10,237
Additions from former Department of Tourism and Trade	-	-	-	94	23	117
Additions	-	-	-	1,380	830	2,210
Disposals	<u>(2,085)</u>	<u>(372)</u>	<u>(498)</u>	<u>(478)</u>	<u>(92)</u>	<u>(3,525)</u>
Gross Assets at 31 December 1997	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,515</u>	<u>2,524</u>	<u>9,039</u>
Accumulated Depreciation						
Opening Balance at 1 January 1997 ¹	-	206	369	3,373	885	4,833
Depreciation on additions from former Department of Tourism and Trade	-	-	-	54	2	56
Depreciation for the year	-	-	-	959	252	1,211
Depreciation on Disposals	<u>-</u>	<u>(206)</u>	<u>(369)</u>	<u>(312)</u>	<u>(41)</u>	<u>(928)</u>
Cumulative Depreciation at 31 December 1997	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,074</u>	<u>1,098</u>	<u>5,172</u>
Net Assets at 31 December 1997	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,441</u></u>	<u><u>1,426</u></u>	<u><u>3,867</u></u>

Note:

- The opening balances for Office Equipment (including IT) and Furniture and Fittings have been adjusted to allow for changes to pre - 1997 figures.

Vote 34

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Amounts brought forward at 1 January 1997 ¹	25
Cash Payments for the Year	712
Transferred to Assets Register	(115)
Adjustments ¹	(25)
Amounts carried forward at 31 December 1997	<u>597</u>

1. The £25,000 B/F related to the Department's contribution to the Business Information System which is owned by Forfás and went live during 1997. Accordingly, this amount would belong on their asset register.

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balance held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		8,135
Less Exchequer Grant Undrawn		<u>-</u>
Net Liability to the Exchequer		<u>8,135</u>
Represented by:		
Debtors		
Net PMG position and cash	22,297	
Debit Balances: Suspense	<u>569</u>	22,866
Less: Creditors		
Due to State	(1,132)	
Credit Balances: Suspense	<u>(13,599)</u>	<u>(14,731)</u>
		<u>8,135</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Fees (Stamps) in respect of Companies Registration <i>etc.</i>	340,000	1,576,320
IDA Ireland Income from Disposal of Property	-	10,950,000
Forfás Income from Sale of IDI	-	302,000

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	407	In addition to the amount expended under this subhead a sum of £814,000 was received from the Vote for Increases in Remuneration and Pensions (Vote 45)
A.4.	(114)	The purchase of additional equipment during the year, together with increased telephone traffic, resulted in higher costs.
A.5.	(162)	There was additional expenditure on a number of large projects including a Business Process Re-engineering exercise in the Patents Office and additional development on the Redundancy, Insolvency and Recoveries system.
A.6.	212	Some refurbishment and maintenance projects did not get underway in the anticipated time frame.
A.7.	276	The saving was due to a number of consultancies which did not proceed.
E.2.	49	An amount of £49,000 was refunded to the Department by SFADCo.
G.2.	15	There was a less than anticipated requirement for exchequer funding in respect of the Enterprise Centre at Avonbeg, Tallaght.
H.1.	266	The saving was due to a lower than anticipated drawdown of funds.
H.2.	1,055	The saving arose because of the slower development of projects under the Small Business Operational Programme than was originally expected.
I.1.	154	The variation is due to savings on salaries because of unfilled vacancies.
I.2.	350	Drawdown was less than anticipated.
M.1.	13	As expenditure under this subhead is linked to ESF receipts, a shortfall in these receipts resulted in a lower demand for exchequer funds.
M.3.	40	It was expected that exchequer funding under ADAPT would be required for FÁS, Forbairt and Advanced Manufacturing Technology. Funding was required only for FÁS, resulting in an underspend on the subhead.
M.4.	30	Exchequer funding was provided under this subhead to match EU Funding for activity which was expected to commence towards the end of 1997. This activity did not begin before the end of the year.
M.5.	100	No expenditure was incurred due to delayed implementation of projects selected under Subprogramme 1, Measure 1 of the Peace Initiative.
Q.	30	It was not possible to complete the wind down of the Kilkenny Design Workshop in 1997.
R.	20	Expenses were less than anticipated.
U.	(56)	Due to increased activity in the Health and Safety Authority's areas of responsibility additional charges were incurred for the upgrading of information facilities in regional offices and for the printing of information material.
X.1.	14	The underspend arose as a result of committees' not being reconstituted as expected and also because expenditure on related consultancies was lower than anticipated.
X.3.	71	Due to legal difficulties relating to a death benefit case and also as a result of the number of retirements being lower than expected, this subhead could not be fully expended before year end.

Vote 34

Subhead	Less/(More) than Provided £'000	Explanation
Y.	77	The number of studies actually undertaken was fewer than expected.
YY1.	2,087	An Bord Tráchtála had less matured liabilities at the end of the year than was originally expected.
YY2.	50	No applications were received in respect of subsidies under the Export Credit Scheme.

9. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts under the Trademarks Act, 1963 and Patents Act, 1964	5,220,000	5,522,905
2.	Contribution and Fees Payable under the Weights and Measures Acts, 1878 to 1961	-	172,024
3.	Office of the Director of Consumer Affairs	500,000	624,603
4.	Companies Registration Office		
	<i>Original</i>	<i>£3,600,000</i>	
	<i>Supplementary</i>	<i><u>1,400,000</u></i>	
		5,000,000	5,386,754
5.	Occasional Trading Licences	20,000	12,977
6.	Fees in respect of the supervision of Insurance undertakings		
	<i>Original</i>	<i>£805,000</i>	
	<i>Supplementary</i>	<i><u>95,000</u></i>	
		900,000	1,045,950
7.	Registry of Friendly Societies	160,000	89,333
8.	Competition Authority Notifications	5,000	6,232
9.	Merger Notifications	50,000	264,075
10.	Receipts from the Social Insurance Fund under the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)		
	<i>Original</i>	<i>£134,000</i>	
	<i>Supplementary</i>	<i><u>16,000</u></i>	
		150,000	163,218
11.	Receipts from Work Permit Fees	200,000	400,885
12.	Employment Agency Licences	80,000	110,000
13.	Miscellaneous		
	<i>Original</i>	<i>£100,000</i>	
	<i>Less Supplementary</i>	<i><u>11,000</u></i>	
		89,000	109,391
14.	Export Guarantee Premiums	20,000	23,076
15.	FÁS Pension Contributions	-	495,526
Total			
	<i>Original</i>	<i>£10,894,000</i>	
	<i>Supplementary</i>	<i><u>1,500,000</u></i>	
		<u>12,394,000</u>	<u>14,426,949</u>

Explanation of Variations

1. It is difficult to estimate the number of Patents and Community Trademark applications.
2. Income was greater than anticipated.
3. The surplus arises due to higher than anticipated receipts materialising.
4. Due to the introduction of a revised fee scale receipts were greater than expected.
5. The demand for Occasional Trading Permits was lower than expected.
6. The surplus arose due to the number of new applications being higher than expected and because premium income in 1996, to which receipts for 1997 are linked, grew at a greater rate than in previous years.
7. The number of registration applications received was lower than expected.
8. A higher than expected number of applications in respect of Competition Authority notifications was received.
9. A greater number of notifications was received than was expected.
10. Expenses in relation to EAT fees were higher than expected. Therefore, the corresponding reimbursement from the Social Insurance Fund was also higher.
11. Receipts were higher than anticipated as more applications were received for work permits than was expected.
12. The number of applications received in respect of Employment Agency fees were higher than expected.
13. An amount of £20,000 was refunded by 4 County Enterprise Boards in respect of grants paid to them in 1996 which were not expended.
14. An unexpected refund was received from the Buffer Stock account of the International Natural Rubber Organisation.
15. There was no original estimate for the refund of FÁS pension contributions. The monies were received on the basis of an agreement reached with the Department of Finance during 1997 following the finalisation of discussions which took place in previous years.

10. COMMITMENTS

As of 31 December 1997 commitments likely to materialise in 1998 under Procurement and Grant Subheads were as follows:

(A) Procurement	£557,166
(B) Grants	£36,153,909

11. MATURED LIABILITIES

Matured Liabilities undischarged at year-end amount to £126,000.

Vote 34

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	274,941	253	1	6,756
Overtime and Delegates Allowances	772,483	584	40	17,644
Miscellaneous	84,440	164	5	22,255
Total extra remuneration	1,131,864	*	46	*

* 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.

13. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, an amount of £7,256,000 was received from Vote 45 - Increases in Remuneration and Pensions. This was in respect of subhead A.1.(£814,000), subhead I.1.(£7,000), IDA Ireland (£137,000), Forbairt (£135,000), FÁS (£5,776,000), NSAI (£38,000), Forfás (£103,000), LRC (£39,000), ODCA (£49,000) and CRO (£158,000).

In addition to expenditure under subhead A.7. Consultancy Services, a sum of £5,444 was received from the Strategic Management Fund, subhead C. of the Vote for the Office of the Minister for Finance.

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 £15,735 was paid out. 37 officers received awards with 24 teams also receiving awards.

This account includes expenditure of £39,288 in respect of salaries of 2 staff members on loan without repayment, to the European Commission.

A payment of £29,896 (gross) was made to an officer of the Department in respect of a pay award back-dated to September 1991.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of savings of £694,000 was included in the Estimate for 1998.

From 1 January 1997 purchase of stationery supplies has been made from subhead A.5. In previous years such items were charged to subhead A.3.

Following reconciliation of personal and EU travel suspense accounts, £7,352 was charged to subhead A.2. and £1,996 was credited to Appropriations in Aid.

This account reflects the transfer of functions from the former Department of Tourism and Trade.

14. 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, Trade and Employment received European Social Fund aid and European Regional Development Fund aid in 1997 as shown below:

	Other £	ESF £	ERDF £	Total £
ODCA	139,543	-	-	139,543
NAOSH	237,247	-	-	237,247
SFADCo	1,490,000	2,367,000	3,770,000	7,627,000
Forbairt	8,241,000	9,663,665	21,945,971	39,850,636
IDA Ireland	4,921,000	7,194,923	-	12,115,923
IPC	-	237,400	208,500	445,900
FÁS	1,740,002	65,780,652	-	67,520,654
County Enterprise Boards	-	1,609,000	-	1,609,000
Forfás	17,834	-	150,000	167,834
Total	16,786,626	86,852,640	26,074,471	129,713,737

The outturns shown for Subheads B, C.2, C.3, D.1, D.2, F, G.1, H.2, I.1, I.2, K.5, M.1, M.2, M.3 and O include payments in respect of activities co-financed from the European Regional Development Fund.

15. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1997 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 1997</i>	<i>Cumulative Expenditure to 31 December 1997</i>
		£	£
DÍON - Committee on Welfare Services Abroad	1984	4,949	181,708
Credit Union Advisory Committee**	1967	4,303	25,948
Science and Technology Review Group	1994	10,828	100,441
Joint Labour Committees*	1946	20,007	70,443
Workplace Partnership and Change Group	1995	26,757	30,986
Small Business Forum	1995	11,610	16,717
Commission on Newspaper Industry	1995	10	85,317
Competition and Mergers Review Group	1996	34,105	48,764
Environment Task Force	1996	6,333	18,459
Tallaght Task Force	1996	-	39,999
Insurance Market Investment Intermediaries	1996	246	704
Company Law Inquiries***	1994	28,664	31,533
Information Society Steering Committee	1996	42	42
Commission on Minimum Pay	1997	24,486	24,486

* 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.

*** Base Year 1994 - Payments in respect of the period pre 1994 were made from subhead A.2.

Vote 34

16. 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 1997</i>	<i>Total to 31 December 1997</i>
Received by Minister for Enterprise, Trade and Employment	£188,733,331	£1,941,079,816
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	£188,733,331	£1,941,079,841

17. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	46
Forms / Leaflets	24
IT Supplies	7
Cleaning Materials	<u>2</u>
	<u>79</u>

18. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	667
Superannuation	296
Pay Related Social Insurance	98
Withholding Tax	70
VAT on Intra EU Acquisitions	<u>1</u>
	<u>1,132</u>

PAUL HARAN
Accounting Officer
DEPARTMENT OF ENTERPRISE , TRADE AND EMPLOYMENT
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

TOURISM, SPORT AND RECREATION

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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, Sport and Recreation, 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	3,048	3,023	-
A.2. Travel and Subsistence	243	253	14
A.3. Incidental Expenses	140	102	8
A.4. Postal and Telecommunications Services	159	168	20
A.5. Office Machinery and other Office Supplies	148	233	19
A.6. Office Premises Expenses	162	153	(41)
A.7. Consultancy Services	95	38	17
A.8. Advertising and Publicity	17	26	-
OTHER SERVICES - TOURISM			
B.1. Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)			
<i>Original</i> £26,245,000			
<i>Supplementary</i> <u>4,750,000</u>	30,995	30,325	-
B.2. Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	812	812	-
B.3. Payment to Overseas Tourism Marketing Initiative (Grant-in-Aid)	4,150	4,150	-
B.4. Currency Exchange Loss on certain ICC Bank plc Foreign Borrowings for Tourism Development	277	312	-
B.5. Shannon Free Airport Development Company Limited - Administration and General Expenses (Tourism Development (Grant-in-Aid))	1,034	1,034	-
B.6. Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd.) - Grant for General Administration, Expenses and Training	3,249	3,311	-
B.7. Loan Subsidy for Small Business Expansion Scheme (Tourism) - Payments to ICC Bank plc	606	593	48
B.8. EU Support Measures for Small Business (Tourism)	1,676	1,599	4
TRADE			
C. An Bord Tráchtála - Administration and General Expenses (Grant-in-Aid)	14,200	14,200	-
D. Credit Financing of Certain Capital Goods Exports	-	-	-

Vote 35

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.	Subscriptions to International Organisations, etc.	1	1	-
SPORT AND RECREATION SERVICES				
F.1.	Grant-in-Aid Fund for General Expenses of Sports Organisations and Other Expenditure in relation to Sports Activities (<i>National Lottery Funded</i>)	5,005	4,671	29
F.2.	Grants for the Provision of Recreational Facilities (<i>National Lottery Funded</i>)	115	115	-
F.3.	Grants for the Provision of Recreational Facilities	1,000	930	3
F.4.	Grants for the Provision of Major Sports Facilities (<i>National Lottery Funded</i>)	1,902	1,783	39
F.5.	Special Olympics World Games 2003 - Grant for Preparation of Bid	37	7	-
OTHER SERVICES				
G.1.	Local Development			
	<i>Original</i> £5,169,000			
	<i>Less Supplementary</i> <u>3,029,000</u>	2,140	2,393	195
G.2.	Urban Initiative			
	<i>Original</i> £5,308,000			
	<i>Less Supplementary</i> <u>3,608,000</u>	1,700	1,701	4
G.3.	Programme for Peace and Reconciliation			
	<i>Original</i> £8,283,000			
	<i>Less Supplementary</i> <u>1,074,000</u>	7,209	4,661	-
G.4.	Drugs Initiative	9,963	1,588	1
Gross Total				
	<i>Original</i> £93,044,000			
	<i>Less Supplementary</i> <u>2,961,000</u>	90,083	78,182	360
<i>Deduct:-</i>				
H.	Appropriations in Aid			
	<i>Original</i> £3,721,000			
	<i>Less Supplementary</i> <u>2,962,000</u>	759	762	2
Net Total				
	<i>Original</i> £89,323,000	89,324	77,420	358
	<i>Supplementary</i> <u>1,000</u>			
SURPLUS TO BE SURRENDERED		£11,904,332		

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

NOTES

1. EXCEPTION TO GENERAL ACCOUNTING POLICIES

The Statement of Capital Assets reflects the total Capital Assets of the Department of Tourism, Sport and Recreation as at 31 December 1997. It includes assets transferred from the Departments of Education, the Taoiseach and the Office of the Tánaiste, and excludes assets transferred to the Department of Enterprise, Trade and Employment when departmental functions were reallocated on 12 July 1997.

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			77,420
Changes in Capital Assets			
Purchases Cash	(149)		
Depreciation	<u>168</u>	19	
Changes in Net Current Assets			
Increase in Closing Accruals	165		
Decrease in Stock	<u>1</u>	<u>166</u>	<u>185</u>
Direct Expenditure			77,605
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	292		
Notional Rents	<u>396</u>		<u>688</u>
Operating Cost			<u><u>78,293</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			438
Current Assets			
Stocks (Note 16)		19	
Prepayments		92	
Accrued Income		2	
Other Debit Balances:			
Tourism Operational Programme 94-99	80		
Recoupable Foreign Travel	10		
Other Suspense Balances	<u>7</u>	97	
PMG Balance and Cash	7,652		
Less Orders Outstanding	<u>(7,071)</u>	<u>581</u>	
Total Current Assets		<u>791</u>	
Less Current Liabilities			
Accrued Expenses		452	
Other Credit Balances:			
General Suspense	11		
Payroll Deductions	18		
Due to State (Note 17)	<u>125</u>	154	
Net Liability to the Exchequer (Note 5)		<u>524</u>	
Total Current Liabilities		<u>1,130</u>	
Net Current Liabilities			<u>(339)</u>
Net Assets			<u>99</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997¹

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	407	274	681
Additions from the Department of the Taoiseach	38	28	66
Additions from the Office of the Tánaiste	139	30	169
Additions from the Department of Education and Science	7	-	7
Additions	177	34	211
Transfers to the Department of Enterprise, Trade and Employment.	(94)	(23)	(117)
Gross Assets at 31 December 1997	<u>674</u>	<u>343</u>	<u>1,017</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	212	136	348
Depreciation on additions from the Department of the Taoiseach	8	5	13
Depreciation on additions from the Office of the Tánaiste	92	10	102
Depreciation on additions from the Department of Education and Science	4	-	4
Depreciation on transfers to the Department of Enterprise, Trade and Employment	(54)	(2)	(56)
Depreciation for the Year	<u>157</u>	<u>11</u>	<u>168</u>
Cumulative Depreciation at 31 December 1997	<u>419</u>	<u>160</u>	<u>579</u>
Net Assets at 31 December 1997	<u><u>255</u></u>	<u><u>183</u></u>	<u><u>438</u></u>

Note:

Departmental systems are not sufficiently developed and maintained to provide accurate figures for fixed assets.

5. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1997**

	£'000	£'000
Surplus to be surrendered		11,904
Less Exchequer Grant Undrawn		<u>(11,380)</u>
Net Liability to the Exchequer		<u>524</u>
Represented by:		
Debtors		
Net PMG position and cash	581	
Debit Balances: Suspense	<u>97</u>	678
Less: Creditors		
Due to State	(125)	
Credit Balances: Suspense	<u>(29)</u>	<u>(154)</u>
		<u>524</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The Department received £41,570 in respect of a refund of Ireland's contributions to the International Natural Rubber Organisation, Buffer Stock.

Receipts under the Insurance Acts 1953/1988 amounted to £156,730.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	38	Savings arose because expenditure on incidental items was less than anticipated.
A.5.	(85)	The excess was due to start-up costs arising from the reorganisation of departmental functions in July 1997.
A.7.	57	Savings arose due to the fact that expenditure under this subhead is difficult to estimate accurately.
A.8.	(9)	Costs were greater due to the issuing of public media notices following the establishment of the Department of Tourism, Sport and Recreation in July 1997.
B.4.	(35)	The excess was due to unanticipated fluctuations in exchange rates during the year.
F.1.	334	Savings arose due to the fact that the cost of grants paid was lower than originally estimated.
F.3.	70	The underspend arose because the number of grant approved projects completed in 1997 was lower than anticipated at the beginning of the year.
F.4.	119	The underspend arose because the number of grant approved projects completed in 1997 was lower than anticipated at the beginning of the year.

Subhead	Less/(More) than Provided £'000	Explanation
F.5.	30	Costs in relation to the completion of Ireland's bid for the Special Olympics did not arise for payment in 1997 as anticipated.
G.1.	(253)	The excess arose due to increased expenditure being incurred pending the receipt of EU Funds.
G.3.	2,548	The preparation required in implementing strategies, plans and projects resulted in a slow rate of spend in 1997.
G.4.	8,375	Due to the lead-in time required to set up the Local Drugs Task Forces and to prepare their plans, the bulk of the allocation was not drawn down.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	80,000	310,371
2.	Recoupment from EU of air fares in respect of official travel	40,000	3,752
3.	Miscellaneous Receipts	6,000	6,952
4.	Receipts from European Social Fund		
	<i>Original</i>	<i>£3,595,000</i>	
	<i>Less Supplementary</i>	<i><u>2,962,000</u></i>	
		<u>633,000</u>	<u>441,109</u>
	Total		
	<i>Original</i>	<i>£3,721,000</i>	
	<i>Less Supplementary</i>	<i><u>2,962,000</u></i>	
		<u>759,000</u>	<u>762,184</u>

Explanation of Variations

- The increase was due to the demand for export credit insurance being greater than anticipated.
- The amount recouped in respect of overseas travel for attendance at EU meetings was lower than anticipated.
-
- The receipts under the Urban Initiative and the Programme for Peace and Reconciliation were lower than anticipated.

9. COMMITMENTS

As at 31 December 1997, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

(A)	Procurement	£52,435
(B)	Grants	£32,441,712

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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	43,110	52	2	6,273
Overtime and extra attendance	48,060	61	-	-
Miscellaneous	2,223	3	-	-
Total extra remuneration	93,393	*	2	6,273

* A total figure would not be meaningful as some staff are included in more than one category. Recipients include staff from transferred functions.

11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £200,000 is included in the Estimates for 1998.

In addition to the expenditure under subhead A.3., a sum of £4,014 was received from the Training Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

A total of £2,300 was spent on merit awards. (i.e. 23 individual received awards of £100). In addition, tax amounting to £759 was paid on merit awards.

12. EU FUNDING

The outturn shown under Subheads C., B.3., B.8., G.1., G.2. and G.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 Sport and Recreation received EU funding in 1997:

	£	
1. CERT	7,662,000	(ESF)
2. BFE	17,299,000	(ERDF)
	955,533	(Interreg)
3. SFADCo	3,500,000	(ERDF)
4. ADM	7,188,586	(ERDF)
	10,686,435	(ESF)

13. COMMISSIONS AND INQUIRIES

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1997 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 1997</i>	<i>Cumulative Expenditure to 31 December 1997</i>
		£	£
Sports Strategy Commission	1995	9,218	78,329

14. MISCELLANEOUS ACCOUNTS

**Payment to Overseas Tourism Marketing Initiative (Grant-in-Aid) Account.
Account of the Receipts and Payments in the year ended 31 December 1997**

	£
Receipts	
Grant-in-Aid (Subhead B.3.)	4,150,000
Expenditure	
Overseas Tourism Marketing Initiative (OTMI) (a)	<u>(4,150,000)</u>
Balance on 31 December 1997	NIL

- (a) Project Management Services for the OTMI in 1997 were provided by Bord Fáilte Éireann. In addition to the £4,150,000, the 1997 OTMI campaign was funded by contributions totalling £1,312,846 from the commercial sector. These contributions attract EU funds of £1,000,000 under the Tourism Operational Programme of which £NIL was received up to 31 December 1997. Actual expenditure for the period ending 31 December 1997 amounted to £7,303,450.

**Analysis of Total Expenditure under the Overseas Tourism Marketing Initiative
(Managed by Bord Fáilte Éireann)**

Schedule A

	£
Consumer Advertising	5,421,211
Servicing of Enquiries	1,388,172
Research	367,126
Central Administration	<u>126,941</u>
Total	<u><u>7,303,450</u></u>

15. NATIONAL LOTTERY FUNDING

**National Lottery Voted Funds
Payments in the year ended 31st December 1997**

Payments:-	£
General expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	4,666,174
Grants for the provision of Recreational Facilities	115,336
Grants for the provision of Major Sports Facilities	<u>1,782,918</u>
	<u><u>6,564,428</u></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

	£	
Grants to National Sports Organisations (Schedule A)	1,599,134	
Sports Administrators	168,000	
House of Sport	37,533	
Grants for International Competition	410,657	
Development Officers	126,000	
International Sports Exchanges	1,412	
Grants to Olympic Council of Ireland	35,000	
Irish Paralympic Council	18,000	
Grants to Elite Sports persons	74,000	
National Coaching and Training Centre	575,000	
Institute of Leisure and Amenity Management	65,000	
Contribution towards the Maintenance of Morton Stadium	24,734	
Sports Campaigns/Programmes	393,106	
Support for Sport for All Organisations	34,066	
Grants to Vocational Education Committees	1,099,076	
Sports Research	5,456	
Total		<u><u>4,666,174</u></u>

Grants for the Provision of Recreational Facilities (F2)

	£	
Tullow Town FC	2,702	
Corlough Development Association	4,000	
Cavan Tennis Club	4,000	
Glanmire Basketball Club	230	
Cork Butter Exchange Band	1,187	
Rushbrook Rowing Club	2,218	
CBSI St. Patrick's Unit	3,150	
Village United FC	3,134	
St. Anne's Pitch and Putt Club	2,710	
10th Cork Cathedral Scouts	1,246	
Crosshaven Tennis Club	250	
Castle Rovers GAA Club	1,750	
Cobh Wanderers AFC	7,600	
Convoy Arsenal FC	2,355	
Raphoe Amateur Boxing Club	3,000	
Twin Towns Community Band	3,000	
Drimnagh Boxing Club	5,600	
Dublin Fire Brigade S and S Club	4,530	
Crumlin Youth Band	910	
Playball Project	168	
Ballinasloe Town AFC	5,119	
Ballinasloe RFC	4,200	
Monasterevan GAA Club	625	
Castledermot Pitch and Putt Club	4,000	
Deen Celtic FC	4,200	
Portlaoise RFC	500	
Swan Hall Building Fund	9,500	
St. Albans AC	500	
Carrick on Shannon Sports Complex	820	
St. Brigid's/St. Patrick's Scout Group	200	
26 Limerick Scouts	1,362	
Shelbourne AFC	8,963	
Abbeylara Handball Club	1,477	
Castlevilla AFC	10,000	
Harps ans Shamrocks Band	2,000	
Kilglass Community Hall	1,171	
Fethard GAA Club	250	
Moate Community Association	480	
Ballyhogue GAA Club	1,660	
Castlebridge Reading Rooms	2,000	
Kilcoole United FC	400	
St. Fergal's Resource Centre	2,169	
Total		<u><u>115,336</u></u>

Grants for the Provision of Major Sports Facilities (F4)

	£	
Dr. Cullen Park	95,500	
Kingscourt Handball Club	11,375	
St. Joseph's GAA Club, Miltown Malbay	10,000	
Newmarket on Fergus GAA Club	30,000	
Newtown AFC	28,500	
Carraigtwohil GAA Club	4,000	
Cork Corporation Pitches	462,712	
Douglas Hall FC	1,500	
Castleview FC	30,000	
Midleton RFC	40,000	
St. Mary's AFC	29,000	
Temple United FC	30,000	
Mayfield United AFC	7,663	
Na Piarraig GAA Club	7,000	
St. Anthony's Boys National School, Ballinlough	28,500	
Ballincollig Community School	91,000	
North Monaghan Development Fund	23,034	
Éire Óg GAA Club	21,430	
Rathpeacon Community Association	4,803	
St. Columba's Community College	1,500	
Clontarf GAA Club	25,293	
St. Francis FC	11,000	
St. Peregrines GAA Club	39,000	
Portmarnock Sports Hall	26,497	
Thomas Davis GAA Club	39,000	
Clontarf Football Club	39,000	
Petersburg OEC	43,607	
Athenry Vocational School	47,500	
Cappanalea OEC	8,486	
Kerry Diocesan Youth Service, Listowel	5,837	
Fitzgerald Stadium, Killarney	95,000	
Kilcolman Union of Parishes	39,000	
Confey GAA Club	95,000	
O'Loughlin Handball Club	31,905	
Kililfinane OEC	56,682	
Mungret St. Paul's GAA Club	10,500	
Cappagh Handball Club	19,600	
Sacred Heart School, Westport	5,554	
Achill OEC	6,356	
Duleek Football Club	28,500	
Cormeen Sports Complex	2,084	
Ursuline School, Thurles	100,000	
Waterford Municipal Golf	50,000	
Total		<u><u>1,782,918</u></u>

Schedule A
Grants to National Sports Organisations

	£
Irish Basketball Association	45,154
Association for Adventure Sports	44,355
Badminton Union of Ireland	14,225
Bol Chumann na hÉireann	20,430
Irish Amateur Boxing Association	47,966
Bord Luthchleas na hÉireann	107,026
Comhairle Liathroid Laimhe na hÉireann	23,040
Cumann Camogaiochta na nGael	92,115
Golfing Union of Ireland	9,077
Schoolgirls' Basketball Association of Ireland	2,864
Mountaineering Council of Ireland	37,875
Republic of Ireland Billiards and Snooker Association	7,791
Irish Amateur Fencing Federation	2,757
Irish Amateur Gymnastics Association	11,890
Irish Amateur Rowing Union	38,450
Irish Amateur Swimming Association	42,279
Irish Amateur Weight Lifting Association	2,909
Irish Canoe Union	44,891
Irish Cricket Union	5,240
Motor Cycle Union of Ireland	14,975
Irish Deaf Sports Association	3,105
Irish Hockey Union	11,573
Irish Ladies' Hockey Union	30,708
Tennis Ireland	32,583
Irish Orienteering Association	20,092
Irish Schools Athletic Association	22,351
Irish Schools Swimming Association	4,351
Irish Squash	13,373
Irish Table Tennis Association	15,700
Irish Water Ski Federation	980
Irish Sailing Association	34,490
Irish Judo Association	38,568
National Athletic and Cultural Association of Ireland	14,610
National Community Games	24,030
Pitch and Putt Union of Ireland	9,550
Speleological Union of Ireland	4,455
Volleyball Association of Ireland	14,546
Irish Wheelchair Association	40,436
Football Association of Ireland	105,878
Ladies' Gaelic Football Association	12,029
Cumann Luthchleas Gael	200,754
Irish Underwater Council	7,932
Irish Tug-of-War Association	5,066
Irish Windsurfing Association	5,594
Special Olympics Ireland	76,749
Federation of Irish Cyclists	58,157
Equestrian Federation of Ireland	38,966
Republic of Ireland Netball Association	2,148
Parachute Association of Ireland	8,841
Bowling League of Ireland	8,341
Irish Ladies' Golf Union	1,215

National Rifle and Pistol Association of Ireland	3,756	
Irish Olympic Handball Association	13,816	
Irish Women's Cricket Union	2,833	
Irish Federation of Sea Anglers	2,004	
Irish Sports Acrobatic Federation	3,569	
Irish Surfing Association	6,458	
Irish Amateur Archery Association	3,695	
Irish Water Polo Association	1,018	
Baton Twirling Sport Association of Ireland	3,270	
Irish Clay Pigeon Shooting Association	2,754	
Irish Amateur Wrestling Association	3,606	
Racquetball Association of Ireland	1,962	
Irish Ten Pin Bowling Association	539	
Irish Triathlon Association	1,294	
Croquet Association of Ireland	1,172	
Irish Hang Gliding Association	6,206	
National Coarse Fishing Federation of Ireland	1,927	
Irish Blind Sports Association	7,425	
Royal Irish Automobile Club	23,673	
Cerebral Palsy Sport Ireland	1,652	
Irish Rugby Football Union	22,000	
Irish Baseball and Softball Association	540	
Horseshoe Pitchers Association of Ireland	405	
Trout Anglers Federation of Ireland	1,080	
Total		<u><u>1,599,134</u></u>

16. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	13
IT Consumables <i>etc.</i>	<u>6</u>
Total	<u><u>19</u></u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Collector General (PAYE/PRSI)	102
Retention Tax	14
Superannuation	<u>9</u>
Total	<u><u>125</u></u>

M. HAYES
Accounting Officer

DEPARTMENT OF TOURISM, SPORT AND RECREATION
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Tourism, Sport and Recreation for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

DEFENCE

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	8,007	8,201	-
A.2. Travel and Subsistence	309	221	7
A.3. Incidental Expenses	150	115	4
A.4. Postal and Telecommunications Services	500	428	20
A.5. Office Machinery and other Office Supplies	1,131	1,133	1
A.6. Office Premises Expenses	785	793	32
A.7. Consultancy Services	20	3	-
DEFENCE FORCES			
B. Permanent Defence Force: Pay			
<i>Original</i>	<i>£240,175,000</i>		
<i>Less Supplementary</i>	<i><u>4,000,000</u></i>	236,175	235,887
C. Permanent Defence Force: Allowances			
<i>Original</i>	<i>£27,050,000</i>		
<i>Less Supplementary</i>	<i><u>500,000</u></i>	26,550	26,259
D. Reserve Defence Force: Pay, etc.	4,390	4,359	-
E. Chaplains and Officiating Clergymen: Pay and Allowances	575	564	-
F. Civilians attached to Units: Pay, etc.			
<i>Original</i>	<i>£20,910,000</i>		
<i>Less Supplementary</i>	<i><u>200,000</u></i>	20,710	20,623
G. Defensive Equipment			
<i>Original</i>	<i>£5,845,000</i>		
<i>Supplementary</i>	<i><u>2,400,000</u></i>	8,245	8,512
			(3,208)
H. Aircraft			
<i>Original</i>	<i>£12,275,000</i>		
<i>Less Supplementary</i>	<i><u>1,250,000</u></i>	11,025	12,273
			620
I. Mechanical Transport			
<i>Original</i>	<i>£5,345,000</i>		
<i>Supplementary</i>	<i><u>400,000</u></i>	5,745	5,725
			53
J. Ships and Naval Stores			
<i>Original</i>	<i>£9,135,000</i>		
<i>Supplementary</i>	<i><u>1,600,000</u></i>	10,735	10,122
			(3,318)
K. General Stores			
<i>Original</i>	<i>£6,015,000</i>		
<i>Supplementary</i>	<i><u>650,000</u></i>	6,665	6,367
			(467)

Vote 36

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L.	Engineer Stores	420	523	45
M.	Office Machinery and other Office Supplies			
	<i>Original</i>	<i>£2,165,000</i>		
	<i>Supplementary</i>	<i><u>450,000</u></i>	2,615	2,595
				53
N.	Clothing			
	<i>Original</i>	<i>£4,400,000</i>		
	<i>Less Supplementary</i>	<i><u>600,000</u></i>	3,800	3,781
				185
O.	Provisions			
	<i>Original</i>	<i>£3,890,000</i>		
	<i>Less Supplementary</i>	<i><u>700,000</u></i>	3,190	2,927
				346
P.	Barrack Services	1,420	1,346	56
Q.	Medical Expenses			
	<i>Original</i>	<i>£1,290,000</i>		
	<i>Supplementary</i>	<i><u>100,000</u></i>	1,390	1,464
				81
R.	Fuel, Electricity, Gas and Water	5,450	5,477	360
S.	Postal and Telecommunications Services	2,890	2,877	198
T.	Petrol, Oils, etc.			
	<i>Original</i>	<i>£3,940,000</i>		
	<i>Supplementary</i>	<i><u>300,000</u></i>	4,240	3,846
				195
U.	Transportation, etc.	1,694	1,749	42
V.	Buildings			
	<i>Original</i>	<i>£14,460,000</i>		
	<i>Less Supplementary</i>	<i><u>5,500,000</u></i>	8,960	8,463
				197
W.	Lands	340	281	(16)
X.	Equitation (<i>National Lottery Funded</i>)	445	413	(25)
Y.	Military Educational Courses and Visits	525	521	16
AA.	Compensation			
	<i>Original</i>	<i>£16,000,000</i>		
	<i>Supplementary</i>	<i><u>22,000,000</u></i>	38,000	36,859
				611
BB.	Miscellaneous Expenses	1,065	1,034	25
OTHER SERVICES				
CC.	Civil Defence	2,475	2,590	(50)
DD.	Irish Red Cross Society (Grant-in-Aid) (<i>National Lottery Funded</i>)	535	535	-

Vote 36

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
EE.	Coiste an Asgard (Grant-in-Aid) (<i>National Lottery Funded</i>)	400	400	-
Gross Total				
	<i>Original</i>	<i>£406,421,000</i>		
	<i>Supplementary</i>	<i><u>15,150,000</u></i>	421,571	419,266
				(3,937)
<i>Deduct:-</i>				
Z.	Appropriations in Aid			
	<i>Original</i>	<i>£9,300,000</i>		
	<i>Supplementary</i>	<i><u>£2,250,000</u></i>	11,550	14,520
				10,944
Net Total				
	<i>Original</i>	<i>£397,121,000</i>		
	<i>Supplementary</i>	<i><u>£ 12,900,000</u></i>	410,021	404,746
				(14,881)
SURPLUS TO BE SURRENDERED			£5,274,738	

The Statement of Accounting Policies and Principles and Notes 1 to 17 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, 1997.

Military equipment is depreciated using the straight line method with a residual value.

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 1997

	£'000	£'000	£'000
Net Outturn			404,746
Changes in Capital Assets¹			
Purchases Cash	(2,518)		
Depreciation	2,530		
Loss on Disposals	<u>14</u>	26	
Assets under Development			
Cash Payments		(4,331)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(5,612)		
Increase in Stock ²	<u>(29,530)</u>	<u>(35,142)</u>	<u>(39,447)</u>
Direct Expenditure			365,299
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	332		
Net Allied Services Expenditure	2,689		
Notional Rents	<u>1,398</u>		<u>4,419</u>
Operating Cost			<u><u>369,718</u></u>

1. The Changes in Capital Assets above reflect changes shown in the Statement of Capital Assets. As military assets are not included in the Statement of Capital Assets, changes in their valuation are not reflected in the Operating Cost Statement.
2. The increase in stock is mainly attributable to reclassification of certain military assets from capital to current and more accurate valuations by the military authorities.

Vote 36

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			7,086
Assets under Development (Note 5)			<u>2,395</u> 9,481
Current Assets			
Stocks (Note 16)		69,294	
Prepayments		7,527	
Accrued Income		10,955	
Other Debit Balances:			
OPW	54		
Suspense ¹	<u>1,313</u>	1,367	
Amount owed by the Exchequer (Note 6)		<u>20,030</u>	
Total Current Assets		<u>109,173</u>	
Less: Current Liabilities			
PMG Balance	3,242		
Plus: Orders Outstanding	<u>12,276</u>	15,518	
Accrued Expenses		3,590	
Deferred Income		11	
Other Credit Balances:			
Suspense	44		
Payroll Deductions	373		
Due to State (Note 17)	<u>5,462</u>	<u>5,879</u>	
Total Current Liabilities		<u>24,998</u>	
Net Current Assets			<u>84,175</u>
Net Assets			<u>93,656</u>

1 Payroll, bank and other balances.

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Civil Defence Equipment £'000	Office/IT Equipment £'000	Furniture & Fittings* £'000	Total £'000
Cost or Valuation at 1 January 1997	4,148	10,922	1,424	16,494
Additions	512	2,108	398	3,018
Disposals	(84)	(40)	(1)	(125)
Gross Assets at 31 December 1997	<u>4,576</u>	<u>12,990</u>	<u>1,821</u>	<u>19,387</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997	2,339	6,672	871	9,882
Depreciation for the year	303	2,045	182	2,530
Depreciation on Disposals	(76)	(34)	(1)	(111)
Cumulative Depreciation at 31 December 1997	<u>2,566</u>	<u>8,683</u>	<u>1,052</u>	<u>12,301</u>
Net Assets at 31 December 1997	<u><u>2,010</u></u>	<u><u>4,307</u></u>	<u><u>769</u></u>	<u><u>7,086</u></u>

* Departmental Premises

Notes:

1. The Department of Defence administers land (approximately 20,900 acres) and buildings at 108 different locations as well as 29 houses and 12 apartments, which serve as married soldiers' quarters.
2. The Department also owns military equipment (see: Note 1 - Exceptions to General Accounting Policies) with an estimated net book value at 31 December 1997 of £163,349,574. This represents a reduction of £51 million on the end 1996 figure. The reduction is mainly attributable to reclassification of certain military assets from capital to current and more accurate valuations by the military authorities. 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 1997

	In-house Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 1997	414 ¹	10,802	11,216
Cash payments for the year	631	3,700	4,331
Transferred to Assets Register	(473)	(12,679) ²	(13,152)
Amounts carried forward at 31 December 1997	<u>572</u>	<u>1,823</u>	<u>2,395</u>

Notes:

1. The valuation of existing military computer applications has not been completed and is not therefore included in the 1997 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 1997

	£'000	£'000
Surplus to be surrendered		5,275
Less Exchequer Grant Undrawn		<u>(25,305)</u>
Amount owed by the Exchequer		<u>(20,030)</u>
Represented by:		
Debtors		
Debit Balances:	Suspense	1,367
Less: Creditors		
Due to State	(5,462)	
Credit Balances:	Suspense (417)	
Net PMG Position and cash	<u>(15,518)</u>	<u>(21,397)</u>
		<u>(20,030)</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. The sum of £254,817 was recovered from the United Nations in respect of compensation paid to the dependants of a member of the Permanent Defence Force who died while serving with UNIFIL.
2. Conscience money amounted to £155.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	88	The saving arose due to travel and subsistence requirements being lower than anticipated.
A.7.	17	It is difficult to forecast consultancy needs with accuracy. Certain expected consultancy requirements did not materialise in 1997.
H.	(1,248)	The excess is due to the earlier than expected delivery of certain repaired equipment and spares.
J.	613	The saving is due to expenditure on EU funded projects and maintenance of vessels being less than anticipated.
L.	(103)	The excess is due to increased expenditure on the purchase of catering equipment.
O.	263	The saving is due to slower than anticipated progress in placing certain catering contracts and to dining strengths being lower than anticipated.
P.	74	The saving is due to a small number of projects not being completed in 1997.
Q.	(74)	The excess is due to the requirement for chemists prescriptions and laboratory tests being greater than anticipated.

Subhead	Less/(More) than Provided £'000	Explanation
T.	394	The saving is due to a number of contracts not being completed in 1997.
V.	497	The saving is due to progress on certain projects being slower than anticipated.
W.	59	The saving is due mainly to the fact that expenditure on rents for private premises for use by the FCA were less than anticipated.
X.	32	The saving is due mainly to the fact that only one rider was available to compete at International Horse Shows (rather than two, as had been anticipated) for the greater portion of the year.
CC.	(115)	The excess is due mainly to equipment and training costs being higher than anticipated.

9. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from United Nations in respect of overseas allowances, stores, etc. <i>Original</i> £2,850,000 <i>Supplementary</i> <u>2,250,000</u>	5,100,000	6,684,293
2.	Receipts from EU in respect of fishery protection costs	2,000,000	2,707,386
3.	Receipts from banks in respect of cash escort services	2,250,000	2,250,000
4.	Receipts from occupation of official quarters	175,000	230,783
5.	Receipts from rations on repayment	885,000	963,303
6.	Receipts from issues on repayment	255,000	201,757
7.	Receipts for barrack services	25,000	21,156
8.	Receipts on discharge by purchase	20,000	109,777
9.	Lands and Premises:- <i>(i) Revenue</i> £170,000 <i>(ii) Sales</i> <u>100,000</u>	270,000	401,183
10.	Sales of surplus stores	350,000	429,584
11.	Refunds in respect of services of seconded officers	40,000	131,518
12.	Miscellaneous	<u>180,000</u>	<u>389,081</u>
Total			
	<i>Original</i> £9,300,000 <i>Supplementary</i> <u>2,250,000</u>	<u>11,550,000</u>	<u>14,519,821</u>

Vote 36

Explanation of Variation

1. Receipts from the United Nations are difficult to forecast.
2. The surplus is due to an earlier than anticipated payment by the EU Commission.
4. The surplus is due to the increased occupation of official quarters following the intake of recruits during 1997.
5. The surplus is due to an increase in the numbers availing of rations on repayment following the intake of recruits during 1997.
- 6.& 8. Receipts under these headings are difficult to forecast because there are a number of variable factors involved.
9. The surplus is due to (i) increased revenue from the use of the Department's land and premises; (ii) to the sale of a number of married quarters, the proceeds of which were not expected to be received in 1997; (iii) the unforeseen resale of a number of married quarters.
10. The additional revenue is due to the sale of obsolete naval engines and to better than expected prices being obtained for scrap vehicles.
11. The surplus is due to the number of personnel on secondment being higher than anticipated and the fact that payments due in 1996 were not received until 1997.
12. Receipts under this heading are difficult to forecast.

10. COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 1998 and subsequent years is estimated to be £13,492,669.

(B) Multi-annual Capital Commitments

Expenditure in 1997 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December, 1997:

	£
Expenditure	3,699,922
Commitments to be met in subsequent years	5,905,436

Expenditure was incurred on one project during 1997 where the total estimated cost will exceed £5 million. Details of the project are as follows:

Project	Cumulative Expenditure to 31/12/96 £	Expenditure 1997 £	Subsequent Years £
Refurbishment of Accommodation, McKee Bks, Dublin 7.	4,063,536	868,794	70,078

11. MATURED LIABILITIES

Matured Liabilities outstanding at year end amount to £1,646,000.

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	46,188	46	-	-
Overtime and extra attendance	579,126	580	14	10,508
Miscellaneous*	9,210	49	-	-
Total extra remuneration	634,524	585**	14	10,508

* Amounts of £5,716 and £1,344 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.

13. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of £37,000 is included in the defence Estimate for 1998.

This account includes under Subhead AA expenditure of £30,358,107 arising from personal injury claims alleging loss of hearing and comprising compensation of £26,323,570 and plaintiffs' legal costs of £4,034,537.

No provision is made in this account for the settlement of 9,036 claims in respect of alleged loss of hearing and 714 other compensation claims outstanding at 31 December 1997.

This account includes the sum of £2,075,221 in respect of remuneration and travel and subsistence costs of military personnel and a civil servant working with EU Missions (E 144/6/91).

This account includes the sum of £1,679,664 in respect of the remuneration and travel and subsistence costs of military officers and a civil servant working with various United Nations missions.

This account includes the sum of £283,821 in respect of the remuneration and travel costs of military officers on loan to the Organisation on Security and Co-operation in Europe (S4/11/58).

This account includes the sum of £67,979 in respect of the remuneration of three military officers (one for part of the year only) seconded to the Representative Association of Commissioned Officers. Office accommodation and postal and telecommunications services were provided without repayment for the Association (S4/8/90 and S4/9/90).

This account includes the sum of £67,733 in respect of the remuneration of military officers on loan to the Defence Forces Canteen Board (S4/30/40 and S4/11/58).

This account includes the sum of £45,391 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, postal and telecommunications services for the Association (S4/8/90 and S4/9/90).

Vote 36

This account includes the sum of £38,901 in respect of the remuneration of a military officer assigned to the Irish Permanent Mission to the UN in New York.

This account includes the sum of £34,750 in respect of the remuneration of a military officer assigned to Ireland's Western European Union Observer Delegation in Brussels.

This account includes the sum of £26,380 in respect of the remuneration of military personnel seconded to GOAL (S4/12/79).

This account includes the sum of £33,750 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association (S4/14/93).

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S4/17/63).

Air Corps aircraft were provided without charge to other Government Departments and the Garda Síochána.

This account includes the full operating costs of two Garda aircraft, which are piloted by Air Corps personnel.

Air Corps aircraft were provided without charge to Health Boards for ambulance missions (S72/7/75).

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.

Planning and preparatory costs in the sum of £7,893 were incurred in respect of a threatened industrial dispute by ambulance personnel.

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. (S4/40/51 and S72/7/75).

Five cases involving damage to military property by fire resulted in losses of £97,555 of which £310 was recovered (S4/11/62).

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of £22,803 being written off (S4/11/62, S4/25/56 and S4/34/49).

36 cases of damage to military vehicles not involving negligence on the part of military personnel resulted in a gross loss of £16,174 of which £844 was recovered (S4/11/62).

In addition to the amount expended under subhead A.1. the sum of £332,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

A total of £2,150 was spent on awards under the Scheme for the Recognition of Exceptional Performance (ie. 4 individual awards ranging from £250 to £300 and 3 group awards of £80, £150 and £870).

14. EU FUNDING

Appropriations-in-aid of £2,707,386 were received from the EU Fisheries Programme in respect of expenditure incurred for the conservation and management of fishery resources under subheads B., C. and J.

15. NATIONAL LOTTERY FUNDING

Subhead	Description	Amount £'000
X	Equitation School	413
DD.	Irish Red Cross Society (Grant-in-Aid)	535
EE.	Coiste an Asgard (Grant-in-Aid)	400

16. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery, Manuals <i>etc.</i>	62
IT Consumables <i>etc.</i>	4
Military Stocks	69,203
Civil Defence	<u>25</u>
Total	<u><u>69,294</u></u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	4,273
Pay Related Social Insurance	1,075
Withholding Tax	16
Pension Contributions	<u>98</u>
Total	<u><u>5,462</u></u>

DAVID J. O'CALLAGHAN
Accounting Officer
 AN ROINN COSANTA
 31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Defence for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	49	46	-
PENSIONS, ALLOWANCES, ETC.			
B. Wound and Disability Pensions and Gratuities, <i>etc.</i>	3,845	3,573	-
C. Allowances and Gratuities to Dependants, <i>etc.</i>	4,355	4,211	-
D. Military Service Pensions	120	100	-
E.1. Defence Forces (Pensions) Schemes	78,383	78,543	-
E.2. Payments in respect of transferred service	330	243	-
F. Compensation for death or personal injuries sustained by Members of the Local Defence Force	25	26	-
G. Special Allowances under the Army Pensions Acts to persons awarded Medals	243	222	-
H. Medical Appliances, Travelling and Incidental Expenses	49	54	-
I. Special Compensation - United Nations Force	150	58	-
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	253	173	-
K. Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	85	37	-
Gross Total	87,887	87,286	-
Deduct:-			
L. Appropriations in Aid	2,680	3,137	-
Net Total	85,207	84,149	-

SURPLUS TO BE SURRENDERED £1,058,331

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

NOTES

1. OPERATING COST STATEMENT

	£'000	£'000
Net Outturn		84,149
Expenditure Borne Elsewhere		
Vote 45 Increases in Remuneration and Pensions	1,500	
Net Allied Services Expenditure	<u>886</u>	<u>2,386</u>
Operating Cost		<u>86,535</u>

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Current Assets			
Defence Vote		7	
PMG Balance and Cash	3,068		
Less: Orders Outstanding	<u>(974)</u>	<u>2,094</u>	
		<u>2,101</u>	
Less: Current Liabilities			
Other Credit Balances:			
Payroll Deductions	58		
Due to State (Note 8)	<u>1,235</u>	1,293	
Net Liability to the Exchequer (Note 3)		<u>808</u>	
		<u>2,101</u>	
Net Current Assets			<u>NIL</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 1997

	£'000	£'000
Surplus to be surrendered		1,058
Less: Exchequer Grant Undrawn		<u>(250)</u>
Net Liability to the Exchequer		<u>808</u>
Represented by:		
Debtors		
Net PMG position and cash	2,094	
Debit Balances: Suspense	<u>7</u>	2,101
Less: Creditors		
Due to State	(1,235)	
Credit Balances: Suspense	<u>(58)</u>	<u>(1,293)</u>
		<u>808</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £1,243,215 was recovered from the United Nations in respect of benefits granted due to death and disablement of members of the Permanent Defence Force 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
B.	272	The expenditure under this subhead was less than anticipated due to a smaller than expected number of new claims being processed to a conclusion.
D.	20	The reduction in the number of Veterans of the War of Independence in receipt of Military Service Pensions was greater than expected.
E.2.	87	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.
G.	21	It is difficult to estimate accurately expenditure on Special Allowances for Veterans of the War of Independence.
I	92	It is not possible to estimate accurately expenditure in respect of special compensation due to UN service.
J	80	The expenditure on grants in respect of Free Electricity, Television Licences, Telephone Rental and Travel was less than anticipated due to the continuing decline in the number of beneficiaries.
K	48	The savings are due to the number of Funeral Grants paid being less than anticipated. It is not possible to predict the number of deaths of Veterans that will occur in any year.

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	2,610,000	3,089,786
2. Recoveries of overpayments	50,000	34,818
3. Recoveries in respect of pension liability	4,000	1,674
4. Payments received in respect of transferred service.	15,000	10,747
5. Miscellaneous	<u>1,000</u>	<u>89</u>
Total	<u><u>2,680,000</u></u>	<u><u>3,137,114</u></u>

Explanation of Variation

1. It is difficult to estimate accurately the total contributions to the Pensions Schemes.
2. Receipts under this heading vary from year to year.

7. MISCELLANEOUS ITEMS

This account includes under subhead E.1 expenditure of £29.7 million (including carryover pensions costs from 1996) 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).

178 cases of overpayment of pensions/allowances resulted in a gross loss of £18,861 of which £4,467 was recovered and £14,394 was written off (P19/4/65, P19/1/79 and S4/34/49).

In addition to the amount expended under subhead E.1. the sum of £1,500,000 was received from the Vote for Increases in Remuneration and Pensions (No 45).

8. DUE TO THE STATE

The amount due to the State at 31 December, 1997 consisted of:

	£'000
Income Tax	1,196
Pay Related Social Insurance	<u>39</u>
Total	<u>1,235</u>

DAVID J. O'CALLAGHAN
Accounting Officer
DEPARTMENT OF DEFENCE
30th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	31,235	31,425	-
A.2. Travel and Subsistence	4,207	4,098	174
A.3. Incidental Expenses	2,273	1,579	38
A.4. Postal and Telecommunications Services	2,442	2,393	84
A.5. Office Machinery and Other Office Supplies	2,773	2,589	204
A.6. Office Premises Expenses	8,703	8,978	(635)
A.7. Consultancy Services	90	48	-
OTHER SERVICES			
B. Repatriation and Maintenance of Distressed Irish Persons Abroad	25	8	-
C. Support for Irish Immigrant Groups Abroad	165	186	-
D. Information Services	200	147	6
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	1,546	1,349	1
F.2. International Fund for Ireland	112	112	-
F.3. The Programme for Peace and Reconciliation	5,900	2,499	-
G.1. Cultural Relations with Other Countries (Grant-in-Aid) (<i>National Lottery Funded</i>)	260	225	1
G.2. Cultural Relations with Other Countries	240	276	-
H. Irish-American Economic Advisory Board	20	17	-
Gross Total	60,205	55,943	(127)
<i>Deduct:-</i>			
I. Appropriations in Aid	370	601	-
Net Total	59,835	55,342	(127)

SURPLUS TO BE SURRENDERED

£4,493,472

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 1997. 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 1997

	£'000	£'000	£'000
Net Outturn			55,342
Changes in Capital Assets			
Purchases Cash	(2,254)		
Disposals Cash	108		
Depreciation	2,373		
Gain on Disposals	(86)	141	
Changes in Net Current Assets			
Increase in Closing Accruals	159		
Increase in Stock	(111)	48	189
Direct Expenditure			55,531
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	2,729		
Notional Rents	456		3,185
Operating Cost			<u>58,716</u>

Vote 38

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			45,474
Current Assets			
Stocks (Note 16)		425	
Prepayments		712	
Other Debit Balances:			
Mission Accounts	7,474		
Government Departments Accounts	614		
Imprest and Personal Suspense Accounts	621		
Recoupable Expenditure	255		
Other Suspense Accounts	<u>146</u>	<u>9,110</u>	
Total Current Assets		<u>10,247</u>	
Less Current Liabilities			
PMG Balance and Cash	5,106		
Plus Orders Outstanding	<u>1,674</u>	6,780	
Accrued Expenses		585	
Due to State (Note 17)		942	
Salary-related Suspense Accounts		122	
Foreign Salary Advances Suspense		988	
Other Suspense Accounts		58	
Net Liability to the Exchequer (Note 6)		<u>220</u>	
Total Current Liabilities		<u>9,695</u>	
Net Current Assets			<u>552</u>
Net Assets			<u>46,026</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Land and Buildings ¹ £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	33,901	6,489	8,563	48,953
Additions	592	706	983	2,281
Disposals	-	(54)	-	(54)
Revaluations	<u>3,358</u>	<u>-</u>	<u>-</u>	<u>3,358</u>
Gross Assets at 31 December 1997	<u>37,851</u>	<u>7,141</u>	<u>9,546</u>	<u>54,538</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997	-	2,535	4,188	6,723
Depreciation for the year	-	1,418	955	2,373
Depreciation on Disposals	<u>-</u>	<u>(32)</u>	<u>-</u>	<u>(32)</u>
Cumulative Depreciation at 31 December 1997	<u>-</u>	<u>3,921</u>	<u>5,143</u>	<u>9,064</u>
Net Assets at 31 December 1997	<u>37,851</u>	<u>3,220</u>	<u>4,403</u>	<u>45,474</u>

Note

- 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.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Amounts brought forward at 1 January 1997	10
Cash payments for the year	-
Transferred to Asset Register	<u>10</u>
Amounts carried forward at 31 December 1997	<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 1997

	£'000	£'000
Surplus to be surrendered		4,493
Less Exchequer Grant Undrawn		(4,273)
Net Liability to the Exchequer		<u>220</u>
Represented by:		
Debtors		
Debit Balances: Suspense		9,110
Less: Creditors		
Due to State	(942)	
Credit Balances: Suspense	(1,168)	
Net PMG Position and Cash	<u>(6,780)</u>	<u>(8,890)</u>
		<u>220</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Passports, Visas and Consular Services	<u>£11,400,000</u>	<u>£12,894,368</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	694	Subhead A.3. covers a large variety of expenditure and was lower than anticipated due to less than expected expenditure on State entertainment and to deferment of expenditure in other areas.
A.7.	42	Savings arose due to the deferral of certain projects.
B.	17	The purpose of this Subhead is to provide funds to assist Irish Citizens in distress abroad and, as necessary, to fund their repatriation at State expense. It is difficult to predict with certainty the demands that are likely to be made on the subhead in the course of a year.
C.	(21)	The bulk of the expenditure arises in the United States where grants denominated in US dollars are paid to Irish immigrant groups. The excess expenditure arose because of the need to offset the effects of the appreciation of the US dollar against the Irish pound during 1997. The excess expenditure was offset by virement from subhead F.3. with the prior approval of the Department of Finance.
D.	53	Responsibility for the Communicating Europe Initiative was transferred from the Department of the Taoiseach in the course of the year. £65,000 was added to subhead D. in 1997 of which £53,000 remained unspent at year end.

F.3.	3,401	Expenditure under this subhead was lower than anticipated due to a longer than anticipated preparatory phase of the Peace Programme. The rate of expenditure accelerated towards the end of 1997.
G.1.	35	It was not possible to fully spend this provision as all of the necessary documentation had not been submitted to the Department before the year end.
G.2.	(36)	The payment of a £100,000 grant to the Ireland-US Commission for Educational Exchange was authorised by the Department of Finance and was to be financed by a virement in that amount from subhead F.3. However, under-expenditure of £64,000 on cultural activities meant that a virement of £36,000 only was required.

9. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Repayment of Repatriation and Maintenance Advances	5,000	6,053
2. VAT refunds to Diplomatic Missions	120,000	226,569
3. Recoupment from EU of certain travelling expenses	70,000	54,333
4. Miscellaneous	<u>175,000</u>	<u>313,884</u>
Total	<u>370,000</u>	<u>600,839</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 lower than anticipated.
- 4 Higher than anticipated miscellaneous receipts.

10. COMMITMENTS

The estimated total figure for commitments is £5,159,691, inclusive of property rental payments abroad in 1998 and an existing contract with the Commissioners of Public Works/Government Supplies Agency for the production of passport booklets, which runs to June 1998.

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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	72,977	100	1	6,167
Overtime and extra attendance	402,653	330	12	8,130
Shift and roster allowances	-	-	-	-
Miscellaneous	222,883	181	1	6,530
Total extra remuneration	698,513	514*	14	8,130

* 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 1997 of £1,381,000 is included in the Estimate for 1998.

£22,459 (including legal fees of £5,216) was paid in a court settlement of a personal injuries claim against the Department (S71/99/187).

In addition to the amount expended under subhead A.7. Consultancy Services, a sum of £20,000 was received for the Strategic Management Initiative Fund from subhead C. of the Vote for the Office of the Minister for Finance (No. 6).

A total of £41,477 was paid to retired civil servants in receipt of civil service pensions whose services were employed on specialised international tasks.

Payments totalling £36,442 were awarded to 17 officers in recognition of EU Presidency related duties.

13. MISCELLANEOUS ACCOUNTS

Repatriation Advances

	£
Balance outstanding 1st January 1997	197,380
Advances 1997 (Subhead B.)	<u>8,295</u>
	205,675
Amount Recovered (Subhead I.)	<u>6,053</u>
Balance outstanding 31st December 1997	<u><u>£199,622</u></u>

14. EU FUNDING

The outturn shown for subhead F.3. (The Programme for Peace and Reconciliation) includes payments in respect of activities co-financed for the European Regional Development Fund.

15. NATIONAL LOTTERY FUNDING

Subhead G.1. with an outturn of £225,054 is totally lottery funded. Eight organisations received an amount of £5,000 or more:

McMullen Museum of Art	£10,000
Opera Theatre Company	£10,000
Passion Machine	£9,712
Sao Paulo Biennale	£8,000
Irish Chamber Orchestra	£5,775
Manifesta	£5,039
National Youth Orchestra	£5,000
Comhaltas Ceoltoirí Éireann	£5,000

16. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Passport Booklets	233
Protocol Stocks	109
Visa Stickers Books	36
Stationery	32
Franking	6
Passport Forms	5
Books	<u>4</u>
	<u>425</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Passport and Consular Receipts	275
Income Tax	480
Pay Related Social Insurance	112
Pension Contributions	<u>75</u>
	<u>942</u>

PÁDRAIC MAC KERNAN
Accounting Officer
 DEPARTMENT OF FOREIGN AFFAIRS
 31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 1997 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 1997.

JOHN PURCELL
 Comptroller and Auditor General

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	6,500	4,604	-
A.1. Actions Consequent on Title V of the Treaty on European Union	400	270	-
B. Organisation on Security and Co-operation in Europe	205	195	-
C. Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	60,759	60,759	-
D. Agency for Personal Service Overseas (Grant-in-Aid)	10,600	10,600	-
E. Emergency Humanitarian Assistance	6,000	6,000	-
F. Payments to International Funds for the benefit of Developing Countries	7,600	5,118	-
G. Voluntary Contributions to United Nations Development Agencies	7,500	7,499	-
H. Refugee Agency (Grant-in-Aid)	324	324	-
I. Assistance to Eastern Europe	300	1,439	-
Gross Total	100,188	96,808	-
<i>Deduct:-</i>			
J. Appropriations in Aid	50	311	-
Net Total	100,138	96,497	-

SURPLUS TO BE SURRENDERED

£3,641,367

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000
Net Outturn	96,497
Operating Cost	<u>96,497</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Current Assets			
PMG Balance and Cash	2,536		
Less Orders Outstanding	<u>(1,463)</u>	1,073	
Debit Balances: Suspense		<u>2</u>	1,075
Less Current Liabilities			
Due to State (Note 8)		186	
Bilateral and Other Aid Fund (Grant-in-Aid)			
Account (Note 7)		630	
ECMM Operational Account		76	
Net Liability to the Exchequer (Note 3)		<u>183</u>	<u>1,075</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 1997

	£'000	£'000
Surplus to be surrendered		3,641
Less Exchequer Grant Undrawn		<u>(3,458)</u>
Net Liability to the Exchequer		<u>183</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,073	
Debit Balances: Suspense	<u>2</u>	1,075
Less: Creditors		
Due to State	(186)	
Credit Balances: Suspense	<u>(706)</u>	<u>(892)</u>
		<u>183</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.	1,896	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 (when the bulk of payments were made) against the foreign currencies in which international organisations assessments are issued.
A.1.	130	In 1997 most actions undertaken by the European Union consequent on Title V of the Treaty on European Union continued to be financed from the EU's own budget and not by national contributions.
F.	2,482	The saving arose because the mandatory contributions called down by the European Commission for the European Development Fund in 1997 were less than anticipated. A significant part of the saving was used to offset the excess expenditure on subhead I. with the prior approval of the Department of Finance.
I.	(1,139)	The excess expenditure arose from a decision sanctioned by the Department of Finance to make a financial contribution of 1.5 million ECU to the Chernobyl Shelter Implementation 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>
Bank Interest, Sale of Vehicles <i>etc.</i>	<u>£50,000</u>	<u>£311,638</u>

Explanation of Variation

The surplus of appropriations in aid arose from increased VAT refunds, bank interest and also from a substantial refund in the case of a terminated project. Receipts under this heading fluctuate and are difficult to estimate accurately.

6. MISCELLANEOUS ITEMS

Expenditure - Subhead A.	£'000
United Nations	2,796
Council of Europe	648
World Trade Organisation	379
Organisation for Economic Co-Operation and Development	319
United Nations Industrial Development Organisation	156
Preparatory Commission for the Organisation for the Prohibition of Chemical Weapons	94
Asia Europe Foundation	66
Intergovernmental Legal Bodies	58
EC Monitor Mission in Former Yugoslavia	48
Comprehensive Test Ban Treaty Organisation	38
Wassenaar Arrangement	2
Total	4,604

Expenditure - Subhead G.	£'000
United Nations Development Programme	1,919
United Nations High Commissioner for Refugees	1,350
United Nations Children's Fund	1,200
United Nations Relief and Works Agency	425
United Nations Population Fund	275
United Nations Volunteers	250
United Nations Institute for Training and Research	165
UN Drug Control Programme	150
UN Voluntary Fund for Assistance in Mine Clearing	150
UN Department of Humanitarian Affairs	150
United Nations Fund for Technical Co-Operation in the Field of Human Rights	150
UN Human Rights Centre	140
UNCTAD LDC Trust Fund	137
United Nations Voluntary Fund for Women's Development	100
WHO Programme for Research and Training in Tropical Diseases	100
WHO Emergency Humanitarian Assistance Programme	100
WHO Programme on Emerging and Communicable Diseases	100
WHO Essential Drug Programme	75
UN AIDS Programme	75
WHO Children's Vaccine Initiative	75
Southern African Trust Fund for Education and Training	60
UN Voluntary Fund on Disability	55
WHO Tuberculosis Programme	50
United Nations Fund for Victims of Torture	45
UNIDO Industrial Fund	41
United Nations Trust Fund for Electoral Assistance	35
Trust Fund for Commission on Sustainable Development	32
UN Trust Fund for South-South Co-Operation	25
WHO Plan of Action for Victims of Landmines	25
WHO Guinea Worm Eradication Programme	25
Voluntary Fund for Desertification Convention	10
Voluntary Fund for Climate Change Convention	10
Total	7,499

Expenditure - Subhead C.

£10,000 was paid from subhead C. in an out of court settlement of a claim against the Department (S71/27/75).

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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 1997.

	£	£
Balance on 1st January 1997		647,365
Grant-in-Aid 1997		<u>60,759,000</u>
		61,406,365
Expenditure 1997		<u>60,646,286</u>
Balance on 31st December 1997		<u>760,079</u>
<i>Represented By:</i>		
Amounts due to State	129,868	
Closing Balance excluding amount due to State	<u>630,211</u>	<u>760,079</u>

8. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	47
Pay Related Social Insurance	83
Other	<u>56</u>
Total	<u>186</u>

PÁDRAIC MAC KERNAN
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-Operation for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

SOCIAL, COMMUNITY AND FAMILY AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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, Community and Family Affairs, 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	80,759	83,626	-
A.2. Travel and Subsistence	2,310	2,682	41
A.3. Incidental Expenses	4,510	5,068	205
A.4. Postal and Telecommunications Services	7,900	8,866	50
A.5. Office Machinery and Other Office Supplies	9,750	9,445	(141)
A.6. Office Premises Expenses	3,300	3,340	346
A.7. Consultancy Services	950	615	(3)
A.8. Payments for Agency Services	25,308	25,303	530
SOCIAL INSURANCE			
B. Payment to the Social Insurance Fund under Section 7(9) of the Social Welfare (Consolidation) Act, 1993	131,300	-	-
SOCIAL ASSISTANCE			
C. Old Age Pension (Non-Contributory)	316,300	316,802	-
D. Blind Pension	9,000	8,769	-
E. Child Benefit	397,100	398,340	-
F. Unemployment Assistance	747,900	710,412	-
G. Employment Support Services	95,300	97,400	-
H. Pre-Retirement Allowance	59,200	57,396	-
I. One-Parent Family Payment	269,700	266,614	-
J. Widows', Widowers' and Orphans' (Non-Contributory) Pensions	65,000	63,403	-
K. Social Assistance and other Allowances	7,200	6,986	-
L. Family Income Supplement	28,800	25,989	-
M. Carer's Allowance	36,400	36,514	-
N. Supplementary Welfare Allowances	170,700	175,728	-
O. Disability Allowance	140,400	151,860	-
P. Sickness Allowance	2,000	-	-
Q. Miscellaneous Grants	153,020	151,077	5,324

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
R.1. Grant to the Combat Poverty Agency (Grant- in-aid)	2,257	2,257	-
R.2. The Programme for Peace and Reconciliation	1,800	621	-
S. Grant to the National Social Services Board	2,970	2,970	-
T. Grants for Community and Voluntary Service (National Lottery Funded)	5,600	5,600	-
U. Grants for Community and Voluntary Service (Exchequer Funded)	6,925	11,693	-
W. Extra Statutory Grants	-	80	-
X. Losses	-	-	-
Gross Total	2,783,659	2,629,456	6,352
<i>Deduct:-</i>			
V. Appropriations in Aid	62,590	65,013	318
Net Total	2,721,069	2,564,443	6,034

SURPLUS TO BE SURRENDERED

£156,625,542

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			2,564,443
Changes in Capital Assets			
Purchases Cash	(5,131)		
Disposals Cash	12		
Depreciation	13,286		
Loss on Disposals	<u>100</u>	8,267	
Assets under Development			
Cash Payments		(1,474)	
Changes in Net Current Assets			
Increase in Closing Accruals	204		
Decrease in Stock	<u>390</u>	<u>594</u>	<u>7,387</u>
Direct Expenditure			2,571,830
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	10,676		
Notional Rents	<u>5,041</u>		<u>15,717</u>
Operating Cost			<u><u>2,587,547</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			32,623
Assets under Development (Note 4)			<u>594</u> 33,217
Current Assets			
Stocks (Note 15)		388	
Prepayments		7,015	
Accrued Income		318	
Other Debit Balances:			
Suspense	2,226		
Advances to OPW for office furniture and electrical work	82		
Advances to An Post for postage expenditure	394		
Recoupable Expenditure	<u>83</u>	2,785	
PMG Balance and Cash ¹	20,323		
Less Orders Outstanding	<u>(7,494)</u>	<u>12,829</u>	
Total Current Assets		<u>23,335</u>	
Less Current Liabilities			
Accrued Expenses		13,367	
Other Credit Balances:			
Suspense	329		
Payroll Deductions	638		
Due to State (Note 16)	2,489		
Due to the Social Insurance Fund in respect of Unemployment and SWA Payments	<u>1,801</u>	5,257	
Net Liability to the Exchequer (Note 5)		<u>10,357</u>	
Total Current Liabilities		<u>28,981</u>	
Net Current Liabilities			<u>(5,646)</u>
Net Assets			<u><u>27,571</u></u>

1. PMG balances plus balances held in suspense accounts eg. An Post, Local Offices.

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	71,282 ¹	8,351	79,633
Additions	11,119	622	11,741
Disposals	(272)	(213)	(485)
Gross Assets at 31 December 1997	<u>82,129</u>	<u>8,760</u>	<u>90,889</u>
Accumulated Depreciation:			
Opening Balance at 1 January 1997	40,445	4,902	45,347
Depreciation for the year	12,415	871	13,286
Depreciation on Disposals	(218)	(149)	(367)
Cumulative Depreciation at 31 December 1997	<u>52,642</u>	<u>5,624</u>	<u>58,266</u>
Net Assets at 31 December 1997	<u><u>29,487</u></u>	<u><u>3,136</u></u>	<u><u>32,623</u></u>

Notes

- 1 The opening balance at 1 January 1997 differs from the closing balance at 31 December 1996 due to the inclusion of certain pre 1997 costs not previously available, adjusted staff costs in respect of in-house developed software and the conversion of the existing database to a new financial management/accounts system. The accumulated depreciation figure is, therefore, also adjusted.
- 2 The Statement of Capital Assets does 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. Responsibility for accounting for, and maintenance of, this equipment is the responsibility of the Health Boards concerned (F7/7/85).

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Amounts brought forward at 1 January 1997¹	6,782
Cash Payments for the Year ²	1,474
Transferred to Asset Register	(7,662)
Amounts carried forward at 31 December 1997	<u><u>594</u></u>

- 1 The opening balance at 1 January 1997 differs from the closing balance at 31 December 1996 due to the inclusion of certain pre 1997 costs not previously available, and adjusted staff costs.
- 2 Cash payments do not include in-house developed software which is fully developed during the course of the year.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1997

	£'000	£'000
Surplus to be surrendered		156,626
Less Exchequer Grant Undrawn		(146,269)
Net Liability to the Exchequer		<u>10,357</u>
Represented by:		
Debtors		
Net PMG position and cash	12,829	
Debit Balances: Suspense	<u>2,785</u>	15,614
Less: Creditors		
Due to State	(2,489)	
Credit Balances: Suspense	<u>(2,768)</u>	(5,257)
		<u>10,357</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	£17,756
Witness Expenses	£6,696

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

Subhead	Less/(More) than Provided £'0000	Explanation
A.7.	335	The saving was due mainly to the deferral until 1998 of planned expenditure on the Year 2000 and Continuous Computing Capability projects.
B.	131,300	The subhead provided for an estimated Exchequer subvention to the Social Insurance Fund. Due mainly to substantial buoyancy in Pay Related Social Insurance contributions, the Exchequer did not need to provide any subvention to the Fund in 1997.
F.	37,488	The saving was due mainly to the number of recipients being lower than anticipated.
L.	2,811	The saving was due mainly to the number of recipients being lower than anticipated.
O.	(11,460)	The excess was due mainly to the number of recipients being greater than anticipated.
P.	2,000	The saving was due to the fact that this new scheme was not introduced in 1997, as anticipated in the Estimates.
R.2.	1,179	The level of expenditure under this subhead depended on development of capacity in the voluntary and community sector to develop proposals and structures to draw down funds. This was slower than anticipated and consequently expenditure was less than expected.

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Subhead	Less/(More) than Provided £'000	Explanation
U.	(4,768)	The excess was due to payment of the following grants not provided for in the estimates: - £2,824,000 under the scheme of Community Support for Older People (S.73/10/96); £900,000 under the scheme of grants for Voluntary Organisations (S.73/05/83); £1,000,000 to the Society of St. Vincent de Paul and £50,000 to Protestant Aid (S.73/05/83).
W.	(80)	Grants were made on the grounds of equity in cases of non-contributory old age pensions, blind pensions, widows and orphans non-contributory pensions, carers allowances, social assistance allowances, and one-parent family payments where payment was not practicable within the prescribed periods (S.88/1/48).

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from the Social Insurance Fund	54,700,000	56,400,000
2. Recoveries of Social Assistance overpaid	4,000,000	4,457,533
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	2,200,000	2,403,041
4. Receipts under "Liability to Maintain Family" provisions in part IX of the Social Welfare (Consolidation) Act, 1993	500,000	657,355
5. Receipts from International Consultancy projects	1,000,000	797,343
6. Miscellaneous	<u>190,000</u>	<u>297,773</u>
Total	<u>62,590,000</u>	<u>65,013,045</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 £10,079,748

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	230,421	165	2	56,575
Overtime and extra attendance	2,755,574	2,496	53	10,788
Shift and roster allowances	145,423	52	-	-
Total extra remuneration	3,131,418	2,713	55	56,575

11. MISCELLANEOUS ITEMS

Payments totalling £3,935 were made to thirty seven officers under the Input Scheme (DPS.6/84).

A total of £66,123 was spent on merit awards as allowed for under the Administrative Budget Agreement. A total of four individual awards ranging from £150 to £350 were made and six group awards ranging from £100 to £2,250.

Payments totalling £15,118 in respect of legal expenses and damages were made to two officers who sustained personal injuries while on departmental property (S.73/21/80, E.95/6/97).

Payments totalling £34,821 in respect of legal expenses and damages were made to five individuals who sustained personal injuries while on departmental property (S.73/21/80, E.95/6/97).

Payments totalling £7,346 were paid in respect of compensation and legal costs in respect of a legal claim (S.73/21/80)).

The outturn shown in subhead F includes special *ex-gratia* payments to dockers amounting to £2,197 (S.73/29/94).

Equipment with a net book value of £1,435 was stolen in robberies at local offices.

In addition to expenditure under subhead A.5., Office Machinery and other Office Supplies, a sum of £4,569 was received from the Strategic Management Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

Recoveries of Assistance overpayments amounting to £4,457,533 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under subhead V. In addition, recoveries amounting to £2,390,767 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31st December 1997 was as follows:

	£	£
Overpayments outstanding at 1st January 1997	24,126,501	
Net Overpayments recorded in 1997	<u>16,145,381</u>	40,271,882
Less:		
Amounts recovered in 1997	6,848,300	
Amounts written off in 1997 as irrecoverable	<u>5,673,052</u>	<u>12,521,352</u>
Overpayments outstanding at 31st December 1997		<u><u>27,750,530</u></u>

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12. EU FUNDING

The KIMSAC Project received £27,133 from EU funds under the ACTS programme.

The Leonardo Da Vinci Project received £12,967 from EU funds.

The outturn shown in subhead R.2. represents the Exchequer's 25% contribution to community development and social inclusion elements of the Peace Programme. The balance of £1,862,865 was advanced from a suspense account pending receipt of EU structural funds.

13. INTERNATIONAL CONSULTANCY

The Department of Social Community and Family Affairs 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 £219,210 on an accruals basis, was generated on its activities for 1997, all of which related to International Consultancy Service. There was no activity in Praesidium in 1997.

14. NATIONAL LOTTERY FUNDING

Subhead T. - Grants for Community and Voluntary Service - £5.6 million

Organisations which received amounts of £5,000 or more

	£
Action Inishowen Ltd. Carndonagh, Co. Donegal	53,000
Áit na nDaoine, Dundalk, Co. Louth	51,000
Athy Community Development Project, Co. Kildare	78,164
Balally Family Resource Centre, Dublin 16	15,000
Baldoyle Family Resource Centre, Dublin 5	15,000
Ballybeg Community Development Project, Waterford	53,000
Ballyboden Family Resource Centre, Dublin 16	15,000
Ballyfermot Resource Centre, Dublin 10	10,000
Ballymun Community & Family Training Agency, Dublin 11	53,000
Ballymun Community Action Programme, Dublin 11	53,000
Ballynanty Family Resource Centre, Limerick	57,000
Ballyphehane/Togher Community Development Project, Cork	91,000
Bantry Community Resource Centre, Co. Cork	59,000
Bere Island Development Association, Co. Cork	11,000
Boyle Area Family Ministry, Co. Roscommon	20,000
Bosnian CDP, Pearse St., Dublin 2	40,000
Cherry Orchard Family Resource Centre, Dublin 10	15,000
City Quay Family Resource Centre, Dublin 2	15,000
Clare Island Development Association, Co. Mayo	156,500
CLASP, Castlebaldwin, Co. Sligo	20,000
Clondalkin Travellers Development Group, Dublin 22	53,000
Community Action Network, Dublin 1	191,000
Community Connections, Blacklion, Co. Cavan	53,000

Coolcotts Community Development Project, Wexford	37,755
Cork Community Development Institute	78,650
Cork Travellers Visibility Group	40,000
Cox's Demesne Youth and Community Project, Dundalk, Co. Louth	50,333
Darndale Community Development Project, Dublin 5	53,000
Dublin City Drugs Crisis Campaign, Dublin 1	95,650
Farranree Development Group, Co. Cork	30,000
Finglas South Community Development Project, Dublin 11	53,000
FORUM, Connemara, Co. Galway	107,900
Framework, Waterford	54,640
Galway Eastside CDP	34,333
Galway Travellers Development Group	56,916
Glenboe Action Group, Letterkenny, Co. Donegal	43,250
Greater Blanchardstown Development Project, Dublin 15	124,000
Harmony, Athlone, Co. Westmeath	49,750
Holywell Trust, Derry	57,950
Inishbiggle Development Co., Co. Mayo	7,500
Inishbofin Development Association, Co. Galway	65,750
Inishturk, Co. Galway	22,000
Inner City Renewal Group, Dublin 1	60,500
Integrated Services Initiative, Dublin 1	8,000
Jobstown Integrated Development Project, Dublin 24	42,000
Kerry Travellers, Tralee	43,827
Killinarden Family Resource Centre, Dublin 24	15,000
Kilnamagh Family Resource Centre, Dublin 24	15,000
Kilmore West CDP, Dublin 5	27,000
Kiltimagh and District CDP, Co. Mayo	43,250
Knockanrawley Family Resource Centre, Tipperary	53,000
Lifestart Foundation, Galway	53,000
Lifford/Clonleigh Resource Centre, Co. Donegal	68,000
Limerick Travellers Development Group	53,000
LINK, Cherry Orchard, Dublin 10	61,000
Little Bray Family Resource Centre, Co. Wicklow	53,000
Loughboy Area Resource Centre, Kilkenny	53,000
Louisburgh Community Project, Co. Mayo	45,900
Lourdes Youth & Community Services, Dublin 1	53,000
MACRO, Stoneybatter, Dublin 7	6,666
Mahon Community Development Project, Cork	89,000
Matt Talbot Community Trust, Dublin 10	53,000
Mayfield Integrated Community Development Project, Cork	56,000
Meitheal, Dublin 2	68,000
Mid West Support Agency, Limerick	41,497
Mountwood/Fitzgerald Community Development Project, Dublin	72,000
Moyross Community Development Project, Limerick	53,000
North Clondalkin Community Development Project, Dublin 22	140,500
North Wall Women's Centre, Dublin 1	50,395
North West Inner City CDP, Dublin 7	30,000
Our Lady of Lourdes Community Project, Limerick	53,000
Parents Alone Resource Centre, Dublin 5	57,500
Parkside CDP, Ballina, Co. Mayo	40,000
Partners in Mission, Dublin 1	51,250
Pavee Point, Dublin 1	63,500
Plearaca Teo, Galway	36,666
Priorswood Community Development Project, Dublin 15	53,000
Project West Community Development Project, Dublin 11	43,250
Quarryvale Community House, Dublin 22	53,000
Rialto Area Action Plan, Dublin 8	49,750
Ringsend Action Project, Dublin 4	53,000
Ronanstown Women's Group, Dublin 22	53,000
Sherkin Island Development Co., Co. Cork	28,750
Sligo Northside Community Partnership	20,000
Society of Saint Vincent de Paul, Dublin 7	28,000
South Inner City Community Development Association, Dublin 8	53,000
South West Clondalkin Community Development Project, Dublin 22	20,000
South West Wexford Community Development Project	128,000

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Southill Community Development Project, Limerick	49,750
Special Project for the Disabled, c/o I.W.A., Dublin 3	46,500
St. Andrew's Resource Centre, Dublin 2	56,000
St. Benedict's Resource Centre, Dublin 5	80,000
St. Fergal's Resource Centre, Bray, Co. Wicklow	54,563
St. Mary's Community Development Project, Limerick	44,333
St. Matthew's Social Services Centre, Dublin 8	15,000
St. Michael's Estate Family Resource Centre, Dublin 8	64,000
St. Munchin's Project, Limerick	50,559
Tallaght Centre for the Unemployed, Dublin 24	22,000
Tallaght Lone Parents, Dublin 24	20,000
Tralee Community Development Project, Co. Kerry	55,000
Triskele Associates, Belfast	34,200
Tuam Resource Centre, Co. Galway	63,000
Tullamore Travellers Movement, Co. Offaly	53,000
Waterford Travellers	10,000
We the People, Knocknaheeny, Cork	57,000
West Clare Community Development Resource Centre, Kilrush	113,000
West Tallaght Resource Centre, Dublin 24	66,000
West Training and Development, Galway	52,250
Westside Resource Centre, Galway	58,600

15. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	355
IT Consumables	<u>33</u>
	<u>388</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	1,794
Notional Service	9
CSWOP Schemes	230
Pay Related Social Insurance	393
Withholding Tax	<u>63</u>
	<u>2,489</u>

E. SULLIVAN

Accounting Officer

DEPARTMENT OF SOCIAL, COMMUNITY AND FAMILY AFFAIRS

31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social, Community and Family Affairs for 1997 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 1997. Attention is drawn to paragraphs 38 to 42 of the report for 1997 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

HEALTH AND CHILDREN

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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 and Children (including Oifig an Ard-Chlaraitheora) and certain 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>	<i>£10,273,000</i>			
<i>Supplementary</i>	<i><u>50,000</u></i>	10,323	10,233	-
A.2. Travel and Subsistence				
		494	490	3
A.3. Incidental Expenses				
<i>Original</i>	<i>£463,000</i>			
<i>Supplementary</i>	<i><u>135,000</u></i>	598	686	16
A.4. Postal and Telecommunications Services				
<i>Original</i>	<i>£420,000</i>			
<i>Supplementary</i>	<i><u>20,000</u></i>	440	458	49
A.5. Office Machinery and other Office Supplies				
<i>Original</i>	<i>£1,559,000</i>			
<i>Supplementary</i>	<i><u>30,000</u></i>	1,589	1,322	40
A.6. Office Premises Expenses				
<i>Original</i>	<i>£350,000</i>			
<i>Supplementary</i>	<i><u>20,000</u></i>	370	309	30
A.7. Consultancy Services				
<i>Original</i>	<i>£535,000</i>			
<i>Supplementary</i>	<i><u>54,000</u></i>	589	456	17
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>	<i>£1,310,166,000</i>			
<i>Supplementary</i>	<i><u>46,237,000</u></i>	1,356,403	1,357,812	130,899*
B.2. Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i>	<i>£107,744,000</i>			
<i>Supplementary</i>	<i><u>8,530,000</u></i>	116,274	116,274	-
B.3. Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board				
		284,132	284,132	-

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Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.4	Grants on behalf of Health Boards to certain other Health Bodies			
	<i>Original</i> £649,857,000			
	<i>Supplementary</i> <u>13,786,000</u>	663,643	662,209	65,386*
B.5.	Payments to Health Agencies in respect of balances of grants for years prior to 1997			
	<i>Original</i> £172,367,000			
	<i>Supplementary</i> <u>2,893,000</u>	175,260	175,260	-
B.6.	Grants to Research Bodies	4,397	5,973	-
B.7.	Grants to Health Agencies and other similar organisations (<i>National Lottery Funded</i>)	19,355	19,355	-
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, supplied by the Blood Transfusion Services Board, and the provision of services under the Health (Amendment) Act 1996.	4,642	4,642	-
OTHER SERVICES				
C.	Superintendent and District Registrars	7	3	-
D.	Expenses in connection with the World Health Organisation and other International Bodies	657	596	-
E.	Statutory Inquiries and miscellaneous legal fees	1,185	892	-
F.	Developmental, Consultative, Supervisory and Advisory Bodies			
	<i>Original</i> £3,883,000			
	<i>Supplementary</i> <u>500,000</u>	4,383	3,041	20
G.1.	Payments in respect of disablement caused by Thalidomide	136	132	-
G.2.	Payments in respect of persons claiming to have been damaged by vaccination	1	-	-
G.3.	Payments to a Special Account established under Section 10 of the Hepatitis C Compensation Tribunal Act, 1997			
	<i>Original</i> £50,000,000			
	<i>Less Supplementary</i> <u>23,000,000</u>	27,000	27,000	-
G.4.	Payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Act, 1997			
	<i>Original</i> £22,000,000			
	<i>Less Supplementary</i> <u>7,000,000</u>	15,000	15,000	-
H.	Dissemination of information, conferences and publications in respect of health and health services			
	<i>Original</i> £1,983,000			
	<i>Supplementary</i> <u>250,000</u>	2,233	2,334	61

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
CAPITAL SERVICES			
I.1. Building, Equipping and Furnishing of Hospitals and other Health Facilities			
<i>Original</i> £96,645,000			
<i>Supplementary</i> <u>20,955,000</u>	117,600	118,019	-
I.2. Building, Equipping and Furnishing of Health Facilities (<i>National Lottery Funded</i>)			
<i>Original</i> £4,000,000			
<i>Supplementary</i> <u>665,000</u>	4,665	4,665	-
I.3. Information systems and related services for Health Agencies			
<i>Original</i> £7,000,000			
<i>Supplementary</i> <u>1,380,000</u>	8,380	7,961	-
Gross Total			
<i>Original</i> £2,754,251,000			
<i>Supplementary</i> <u>65,505,000</u>	2,819,756	2,819,254	196,521
Deduct:-			
J. Appropriations in Aid			
<i>Original</i> £273,500,000			
<i>Supplementary</i> <u>25,000,000</u>	298,500	299,232	20,170
Net Total			
<i>Original</i> £2,480,751,000			
<i>Supplementary</i> <u>40,505,000</u>	2,521,256	2,520,022	176,351
SURPLUS TO BE SURRENDERED	£1,234,187		

* 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 and Children 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 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 1997 the balance in respect of 1995 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.

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			2,520,022
Changes in Capital Assets			
Purchases Cash	(904)		
Depreciation	<u>788</u>	(116)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,850		
Increase in Stock	<u>(68)</u>	<u>3,782</u>	<u>3,666</u>
Direct Expenditure			2,523,688
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	44,905		
Net Allied Services Expenditure	4,138		
Notional Rents	<u>960</u>		<u>50,003</u>
Operating Cost			<u><u>2,573,691</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			1,948
Current Assets			
Stocks (Note 14)		156	
Prepayments		63	
Accrued Income		20,170	
Other Debit Balances:			
Compensation Tribunal	18,367		
Recoupable Salaries	148		
Recoupable Travel Expenses	24		
Recoupable Services	65		
Recoupable Costs for Intervention Beef	29		
FÁS funded project in Roscommon	48		
Other Suspense Items	<u>5</u>	18,686	
PMG Balance and Cash	17,224		
Less Orders Outstanding	<u>(34,760)</u>	<u>(17,536)</u>	
Total Current Assets		<u>21,539</u>	
Less Current Liabilities			
Accrued Expenses		299	
Balance due on foot of Health Agency Allocations		196,285	
Other Credit Balances:			
Payroll Deductions	57		
Due to State (Note 15)	514		
EU Funding	126		
Miscellaneous	<u>19</u>	716	
Net Liability to the Exchequer (Note 6)		<u>434</u>	
Total Current Liabilities		<u>197,734</u>	
Net Current Liabilities			<u>(176,195)</u>
Net Liabilities			<u>(174,247)</u>

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4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	2,762	2,406	5,168
Additions	1,142	64	1,206
Disposals	<u>(6)</u>	<u>-</u>	<u>(6)</u>
Gross Assets at 31 December 1997	<u>3,898</u>	<u>2,470</u>	<u>6,368</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	2,022	1,616	3,638
Depreciation for the year	541	247	788
Depreciation on Disposals	<u>(6)</u>	<u>-</u>	<u>(6)</u>
Cumulative Depreciation at 31 December 1997	<u>2,557</u>	<u>1,863</u>	<u>4,420</u>
Net Assets at 31 December 1997	<u>1,341</u>	<u>607</u>	<u>1,948</u>

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	In House Computer Applications £'000
Amounts brought forward at 1 January 1997	345
Cash payments for the year	-
Transferred to Asset Register	<u>(345)</u>
Amounts carried forward at 31 December 1997	<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 1997**

	£'000	£'000
Surplus to be surrendered		1,234
Less Exchequer Grant Undrawn		<u>(800)</u>
Net Liability to the Exchequer		<u>434</u>
Represented by:		
Debtors		
Debit Balances: Suspense		18,686
Less: Creditors		
Due to State	(514)	
Credit Balances: Suspense	(202)	
Net PMG Position and Cash	<u>(17,536)</u>	<u>(18,252)</u>
		<u>434</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.6	(1,576)	In 1997 the Food Safety Authority of Ireland was funded through the Health Research Board.
D.	61	The saving was due mainly to currency fluctuations.
E.	293	Approved payments in respect of the work of the Tribunal of Inquiry and certain legal settlements were less than anticipated.
F.	1,342	In 1997 the Food Safety Authority of Ireland was funded through the Health Research Board (subhead B.6.).
I.3.	419	An underspend occurred in respect of the Tallaght Hospital IT project due to the necessary rescheduling to 1998 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		
	<i>Original</i> £222,975,000		
	<i>Supplementary</i> <u>5,000,000</u>	227,975,000	228,884,358
2.	Recovery of cost of Health Services provided under regulations of the European Union		
	<i>Original</i> £50,000,000		
	<i>Supplementary</i> <u>20,000,000</u>	70,000,000	69,719,574
3.	Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital	250,000	267,664
4.	Searches and certified copies of entries of Births, Deaths and Marriages	235,000	249,166
5.	Miscellaneous	<u>40,000</u>	<u>111,133</u>
	Total		
	<i>Original</i> £273,500,000		
	<i>Supplementary</i> <u>25,000,000</u>	<u>£298,500,000</u>	<u>£299,231,895</u>

Explanation of Variations

- The surplus arose because the number of British armed forces pensioners availing of this service was higher than anticipated.
- The demand for certified copies of births, deaths and marriages was higher than anticipated.
- Receipts in respect of certain licence fees and the sale of publications through the Government Publications Office were higher than anticipated.

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9. COMMITMENTS

(A) Global Commitments

Commitments likely to arise in subsequent years for:

	£'000
(a) Procurement Subheads	525
(b) Grant Subheads	89

(B) Multi-Annual Capital Commitments

	£'m
1. Legally enforceable capital commitments:	
Amount spent in 1997	130.645
Commitments to be met in subsequent years	173.000

2. Legally enforceable capital commitments:

	<i>Cumulative spend to 31/12/1996</i>	<i>Paid in 1997</i>	<i>To be paid in subsequent years</i>	<i>Total</i>
	£m	£m	£m	£m
Capital Projects over £5 million:				
Tallaght Hospital	88.9	12.4	30.6	131.9
Limerick Regional Hospital (Phase 1)	6.9	7.0	6.7	20.6
Limerick Regional Hospital (Phase 2)	0.9	2.1	22.9	25.9
Mercy Hospital, Cork	5.5	6.5	3.3	15.3
Mullingar Hospital (Phase 2a)	8.5	1.2	0.6	10.3
St Luke's and St Anne's Hospital	9.1	3.1	8.0	20.2
Dublin Dental Hospital	3.3	5.7	2.6	11.6
University College Hospital, Galway (interim works)	0.4	3.8	14.2	18.4

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	112,685	88	3	6,304
Overtime and extra attendance	120,155	143	4	7,096
Shift and roster allowances	9,250	6	-	-
Total extra remuneration	242,090	*	7	

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

11. MISCELLANEOUS ITEMS

Expenditure charged to subhead A.3. included £2,784 paid in respect of the legal costs for the settlement of a claim by an officer who sustained injuries at work (E112/1/93).

In addition to the amount expended under this Vote, sums amounting to £44,905,000 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 :-

	£
A.1.	359,000
B.1.	43,335,000
B.4.	1,211,000

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £450,000 is included in the Estimate for 1998.

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 1998	130,899	65,386	196,285

The practice of retaining an element of the approved expenditure is in line with the agreed funding of health services and is reflected in the determination of the Vote for Health and Children 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.

In addition to the amount expended under subhead A.3., £15,000 was received from the Training Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

A sum of £1,286 was received from the Strategic Management Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

12. EU FUNDING

In addition, the following amounts were received from the EU by bodies which are funded directly from the Vote for Health and Children.

	£
Eastern Health Board	733,666
Midland Health Board	252,273
Mid-Western Health Board	316,928
North-Eastern Health Board	51,739
North-Western Health Board	522,778
South-Eastern Health Board	26,807
Southern Health Board	42,041
Western Health Board	492,542
Board for the Employment of the Blind	28,339
Brothers of Charity	301,016
Central Remedial Clinic	123,288
Cope Foundation	108,657
Daughters of Charity Services	273,725
National Rehabilitation Board	2,182,111
National Rehabilitation Hospital	43,557
Rotunda Hospital	1,188
Sisters of Bon Sauveur, Carriglea	56,491
Stewarts Hospital	58,986
St. John of God Services	30,435
St. Michael's House	64,348
Total	<u>£5,710,915</u>

13. NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 1997

<u>Miscellaneous Allocation</u>	<u>£</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
245 Club, Phibsboro, Dublin	10,000
Access Cabs, Tullamore, Co Offaly	11,099
Action for Mobility, Dublin	10,000
Age Action Ireland Ltd, Dublin	5,000
Age and Opportunity	20,000
Alzheimer's Society of Ireland, Tralee, Co. Kerry	15,000
Alzheimer's Society of Ireland, North Cork Branch	5,000
Alzheimer's Society of Ireland, North Dublin Branch	4,000
Ashbourne and District Senior Citizens Association	2,400
Ballincollig Senior Citizens Club, Co. Cork	20,000
Ballynanty Community Network, Limerick	10,000
Ballynanty Senior Citizens Club, Limerick	2,000
Bantry Care of the Aged, Co. Cork	25,000
Before Five Nursery and Family Centre, Cork	10,000
Bodywhys Ltd., Limerick	1,000
Bonemarrow for Leukemia Trust, (Roundwood Branch)	5,000
Boys Hope, Galway	60,000
Bray Cancer Support Group	5,000
Cappamore Development Association, Cappamore, Co Limerick	89,000
Cara House, Cork	50,000
Cara Ladies Club, Co. Mayo	2,000
Carlingford Lough Heritage Trust, Carlingford, Co. Louth	15,000
Carrick-n-Suir & District Handicapped Association	2,000
Castleblayney Trust for Homeless Needy and Unemployed, Co. Monaghan	15,000
Cerebral Palsy Ireland (Clare Branch)	12,000
Cerebral Palsy Ireland (Limerick Branch)	15,000
Charleville and District Community Enterprise Ltd	50,000
Church of Ireland, Parish of Castleknock, Dublin 15	5,000
Clarecare	25,000
Coiste Ionad Lae na Sean Daoine, Doire Beag, Co Dhun na nGall	15,000
Community Resource Centre, Fermoy, Co. Cork	2,000
Crosshaven Senior Citizens	5,000
Cuan Mhuire Rehabilitation, Bruree, Co. Limerick	80,000
Cystic Fibrosis Association of Ireland	10,000
Drumcollogher and District Day Care Association	30,000
Dun Laoghaire Lions Club	2,000
Dollardstown Cottage, Athy, Co. Kildare	2,000
Dominican Day Care Centre, Dublin	2,500
Drombana House and Day Care Centre, Donoghmore, Co Limerick	40,000
East Limerick Mental Health Association, Clonlara, Co Clare	15,000
Friends of the Elderly, Prospect, Janesboro, Co Limerick	1,000
Galway Food Bank, Tuam, Co Galway	2,000
Gortnahoe Senior Citizens, Gortnahoe, Thurles, Co Tipperary	2,500

Gingerbread, Limerick	40,000
Holy Family Senior Citizens, Limerick	1,000
Home Help Organisers Association, Naas, Co Kildare	2,000
Irish Association for Spina Bifida and Hydrocephalus	15,000
Irish Diabetic Association, Dublin	20,000
Irish Fight for Sight Campaign, Waterford	80,000
Irish Kidney Association (Donor Card Scheme)	40,000
Irish Motor Neurone Association	60,000
Irish Senior Citizens Parliament	26,000
Irish Sudden Infant Death Association	118,231
Irish Society for Autism	10,000
Irish Tinnitus Association	5,000
Irish Wheelchair Association (Cork Branch)	20,000
Irish Wheelchair Association (Offaly Branch)	10,000
Iveragh Mental Health Association, Cahirciveen, Co Kerry	4,000
Kerry Diocesan Youth	5,000
Kiskeam and District Social Action Group, Mallow, Co Cork	5,000
Laois Breast Cancer Support Group, Portlaoise	1,980
Leighlin Parish Pastoral Council, Leighlinbridge, Co. Carlow	20,000
Limerick Travellers Development Group, Limerick	22,000
Limerick Senior Citizen Club, Henry Street, Limerick	8,000
Link (Galway) Ltd., Headford Road, Galway	34,000
Mallow Sheltered Care Ltd., Mallow, Co. Cork	20,000
Mallow Social Services Council	5,000
Menningitis Research Foundation, Dublin	35,000
Midland Health Board for St. Mary's Hospital, Mullingar, Co Westmeath	2,200
Mid Western Health Board for Cahercalla Community Hospital, Ennis, Co. Clare	30,000
Mount Mercy Day Centre, Limerick	10,000
Moyross Community Enterprise Centre Ltd., Co. Limerick	20,000
Muintir na Tire (Community Alert Programme)	40,000
Muscular Dystrophy Ireland	10,000
National Association for the Deaf, Dublin	5,000
National Council for the Blind, (Sligo Branch)	5,000
Nazareth House, Dublin	20,000
Nazareth House, Sligo	15,000
New Ross Community Hospital	50,000
North Tipperary Community Services, Nenagh, Co. Tipperary	5,000
Oasis Housing Association Ltd., Waterford	15,000
O' Connell Court, Cork	10,000
Open Door Day Care Centre, Bray, Co. Wicklow	10,000
Organisation of National Ex-servicemen and Women, Limerick	1,000
PME (Perrystown Manor Estates), Dublin	20,000
Presentation Family Centre, Listowel, Co. Kerry	10,000
Rainbow Club, Springfield, Dublin	1,000
Reach to Recovery, Irish Cancer Society	3,500
Royal British Legion, Co. Cork	10,000
Schizophrenia Association of Ireland	40,000
St Anne's Care of the Aged, Janesboro, Limerick	1,000
St. Carthage's House Ltd., Lismore, Co. Waterford	20,000
St Joseph's Home, Kilmoganny, Co Kilkenny	10,000
St Mary Parents Educational Group, Limerick	2,000
St Mary's Senior Citizens, Limerick	1,500
St Munchins Action Centre, Limerick	1,300
St Munchins Temperance Hall Ladies Club, Moyross, Limerick	1,000
St Nicholas of Myra Community Information and Resource Centre, Francis St, Dublin	5,000
St Paul's Senior Citizens Club, Dublin 8	2,000
St Vincent de Paul Society, Sligo	5,000
St Vincent de Paul Society, Cork	1,000
St Vincent de Paul Society, Michelstown, Co. Cork	30,000

Vote 41

St Vincent de Paul Society, Waterford	15,000	
Simpson's Hospital, Dublin 16	5,000	
Sisters of Charity, St Patrick's, Kells Road, Kilkenny	20,000	
Slainte Pobail	5,000	
Stella Maris Nursing Home, Lisdoonvarna, Co. Clare	5,000	
Summerhill Community Centre, Co. Meath	8,000	
Southern Health Board for Friends of Listowel District Hospital, Co. Kerry	3,900	
Southern Eastern Health Board for St. Joseph's Hospital, Dungarvan	3,000	
Suntower Gardens, Clondalkin, Dublin	6,000	
The Samaritans (Co Kildare Branch), Newbridge, Co. Kildare	10,000	
The Samaritans, Coach Street, Cork.	50,000	
The Carers Association Rathmines, Dublin 6	100,000	
Tramore Bridge Club Ltd	1,890	
Traveller Visibility Group Ltd., The Glen, Cork	7,000	
Western Alzheimer Foundation, Claremorris, Co Mayo	25,000	
Western Care Association, Castlebar, Co Mayo	16,000	
Western Health Board for Dalton Home, Claremorris, Co Mayo	4,000	
Western Health Board for Plunkett Home, Boyle, Co. Roscommon	4,000	
Women's Community Project (Mullingar) Association, Co Westmeath	<u>20,000</u>	
Total		£2,347,000

Block Allocations to Health Boards

Eastern Health Board	332,000	
Midland Health Board	185,000	
Mid Western Health Board	222,000	
North Eastern Health Board	222,000	
North Western Health Board	185,000	
South Eastern Health Board	241,000	
Southern Health Board	241,000	
Western Health Board	<u>222,000</u>	
Total		£1,850,000

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

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

Disadvantaged Youth Scheme

Eastern Health Board	693,000	
Midland Health Board	17,000	
Mid Western Health Board	17,000	
North Eastern Health Board	5,000	
South Eastern Health Board	5,000	
Southern Health Board	122,000	
Western Health Board	<u>4,000</u>	
Total		£863,000

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	710,350	
Midland Health Board	13,900	
Mid Western Health Board	32,000	
North Eastern Health Board	12,550	
North Western Health Board	12,550	
Southern Health Board	12,000	
Western Health Board	36,650	
Disability Federation of Ireland	<u>10,000</u>	
Total		£840,000

Vote 41**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	518,710	
Midland Health Board	1,402,997	
Mid Western Health Board	167,000	
South Eastern Health Board	60,000	
Southern Health Board	275,000	
Western Health Board	305,000	
Brothers of Charity	150,000	
Daughters of Charity	215,000	
Irish Red Cross	50,000	
St. Anne's Roscrea, Co. Tipperary	63,000	
St John of God Brothers	130,000	
St Lukes / St Annes Hospital	528,293	
St Mary's of the Angels, Beaufort, Killarney, Co Kerry	50,000	
St Michael's House	500,000	
St Patrick's Kilkenny	40,000	
Sisters of Charity of Jesus and Mary	50,000	
Sisters of Bon Sauveur, Carriglea, Dungarvan, Co Waterford	<u>160,000</u>	
Total		<u>£4,665,000</u>

Grand Total£24,020,000

14. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	150
IT Consumables <i>etc.</i>	<u>6</u>
	<u>156</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	279
Pay Related Social Insurance	56
Withholding Tax	40
Value Added Tax	1
Pension Contributions	<u>138</u>
	<u>514</u>

J. O'DWYER
Accounting Officer
 DEPARTMENT OF HEALTH AND CHILDREN
 31st March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 1997 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 1997, except for an amount of £20m which was received by the Central Bank for the benefit of the Vote in December 1997 not being brought to account in the Vote in 1997. Attention is drawn to this matter in paragraph 43 of the report prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch 31 Nollaig 1997, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Oifig an Aire Ealaíon, Oidhreachta, Gaeltachta agus Oileán, le haghaidh seirbhísí áirithe a riarann an Oifig sin, lena n-áirítear deontais áirithe agus ildeontais-i-gcabhair.

Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhrúithe Deiridh £'000
RIARACHÁN			
A.1. Tuarastail, Pá agus Liúntais	12,698	13,264	-
A.2. Costais Taistil agus Cothaithe	900	1,007	43
A.3. Costais Theaghmhásacha	426	447	20
A.4. Seirbhísí Poist agus Teileachumarsáide	700	714	7
A.5. Fearais agus Soláthairtí Oifige	795	843	32
A.6. Costais Áitreabh Oifige	650	555	7
A.7. Seirbhísí Comhairleoireachta	350	104	-
EALAÍONA AGUS CULTÚR			
B. Payments to match resources generated by the National Museum, the National Library and the National Archives (Grant-in-Aid Fund)	623	489	(1)
C.1. General expenses of the main Cultural Institutions (Grant-in-Aid Fund) (<i>National Lottery Funded</i>)	5,690	5,690	102
C.2. Cultural Projects	9,028	5,282	-
C.3. Irish Genealogical Project	62	73	-
AN GHAEILGE AGUS AN GHAELTACHT			
D. Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,300	1,365	4
E. Scéimeanna Feabhsúcháin sa Ghaeltacht	2,510	2,423	-
F. Scéimeanna Cultúrtha agus Sóisialta	2,620	2,535	-
G. Oifig Eorpach do Theangacha Neamhfhorleathana	38	38	-
H.1. Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)	3,000	3,000	-
H.2. Údarás na Gaeltachta - Deontais do Thionscail (Deontas-i-gCabhair)	11,250	11,250	-
H.3. Údarás na Gaeltachta - Caiteachas Caipitil ar Fhoirgnimh (Deontas-i-gCabhair)	9,800	9,800	-
I. Bord na Gaeilge - Caiteachas Reatha (Deontas-i-gCabhair) (<i>Arna Chistiú ag an gCrannchur Náisiúnta</i>)	2,578	2,578	-
J. Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (<i>Arna Chistiú ag an gCrannchur Náisiúnta</i>)	2,425	2,425	-
CRAOLACHÁN AGUS SCANNÁNAÍOCHT			
K. Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)	62,124	62,124	-

Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
L. Payment to An Post for Collection of Broadcasting Licence Fees	7,391	7,390	116
M. Commissions and Special Inquiries	10	8	-
N.1. Irish Film Board - Administration Expenses (Grant-in-Aid)	419	419	-
N.2. Irish Film Board - Capital Expenditure (Grant-in-Aid)	3,721	3,721	-
O.1. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge (Deontas-i-gCabhair)	10,204	10,204	-
O.2. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge - Caiteachas Caipitil (Deontas-i-gCabhair)	200	200	-
OIDHREACTH			
P.1. Grant-in-Aid for An Chomhairle Oidhreachta (Heritage Council) Administrative Expenses	662	702	-
P.2. Grant-in-Aid for An Chomhairle Oidhreachta (Heritage Council) (<i>National Lottery Funded</i>)			
Original	£2,330,000		
Supplementary	<u>509,000</u>	2,839	2,799
Q. Miscellaneous Services at Visitor Centres	133	141	2
R.1. Maintenance and Supplies	133	153	-
R.2. Heritage Services Publications	307	248	24
S. National Parks and Wildlife Service			
Original	£13,459,000		
Less Supplementary	<u>508,000</u>	12,951	8,551
T. Inland Waterways	9,592	10,196	43
U. Conservation Works (<i>National Lottery Funded</i>)	750	745	-
V. National Monuments and Historic Properties	23,386	22,993	179
W. Oileáin	1,977	1,822	-
An Mór-Iomlán			
Meastachán bunaidh	£204,241,000		
Meastachán forlíontach	<u>1,000</u>	204,242	196,298
Baintear de:-			
X. Leithris-i-gCabhair	73,426	74,260	678
An Glan-Iomlán			
Meastachán bunaidh	£130,815,000		
Meastachán forlíontach	<u>1,000</u>	130,816	122,038
MÉID CRUINN LE TABHAIRT SUAS		£8,777,585	8

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) This account has been prepared in accordance with the 1997 Revised Estimate for the Department of Arts, Heritage, Gaeltacht and the Islands which took account of the two services which were transferred from the Department of the Taoiseach with effect from 12 July 1997. These services are identified in subhead C.3.- Irish Genealogical Project and subhead W. - Oileáin. Expenditure prior to 12 July 1997 is included in Vote 3.
The 1997 Revised Estimate also took account of the alteration of the title of the Department of Arts, Culture and the Gaeltacht to the Department of Arts, Heritage, Gaeltacht and the Islands with effect from 12 July 1997.

(b) **Accrued Expenses**

Liabilities are represented as certified invoices unpaid at 31 December 1997.

(c) **Statement of Assets and Liabilities**

As there is not a fully computerised accounting system in operation, estimates are used in this Statement.

(d) **Valuation of Land and Buildings**

Heritage Properties, such as Parks and National Monuments, have not been valued. Estimates have not been included for other miscellaneous properties and sites as they would require individual valuations, which it has not been possible to undertake. Consequently works carried out on such assets in the course of the year have not been valued.

(e) **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 for other capital assets is as follows:

Dinghies	20 %	of Cost per annum
Plant and Machinery	10 %	of Cost per annum
Excavators and Boats (Launches)	5 %	of Cost per annum
Barges	2.5%	of Cost per annum

2. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			122,038
Changes in Capital Assets			
Purchases Cash	(2,169)		
Disposals Cash	17		
Depreciation	1,753		
Loss on Disposals	4	(395)	
Assets Under Development			
Cash Payments		(8)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(664)		
Increase in Stock	(14)	(678)	(1,081)
Direct Expenditure			120,957
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	21		
Net Allied Services Expenditure	2,440		
Notional Rents	1,746		4,207
Operating Cost			<u>125,164</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 4)			8,464
Assets Under Development (Note 5)			<u>8</u> 8,472
Current Assets			
Stocks (Note 16)		803	
Prepayments		89	
Accrued Income		678	
Other Debit Balances		398	
PMG Balance and Cash	5,144		
Less Orders Outstanding	(4,911)	233	
Amount owed by the Exchequer (Note 6)		1,703	
Total Current Assets		<u>3,904</u>	
Less Current Liabilities			
Accrued Expenses		775	
Due to State (Note 17)		398	
Other Credit Balances		1,936	
Total Current Liabilities		<u>3,109</u>	
Net Current Assets			<u>795</u>
Net Assets			<u>9,267</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Plant and Machinery	Equipment	Furniture and Fittings	Total
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1997 ¹	8,690	3,302	2,120	14,112
Additions	1,183	798	236	2,217
Disposals	<u>(180)</u>	<u>(59)</u>	<u>-</u>	<u>(239)</u>
Gross Assets at 31 December 1997	<u>9,693</u>	<u>4,041</u>	<u>2,356</u>	<u>16,090</u>
Accumulated Depreciation				
Opening Balance at 1 January 1997 ¹	3,108	2,093	871	6,072
Depreciation for the year	930	597	226	1,753
Depreciation on Disposals	<u>(142)</u>	<u>(57)</u>	<u>-</u>	<u>(199)</u>
Cumulative Depreciation at 31 December 1997	<u>3,896</u>	<u>2,633</u>	<u>1,097</u>	<u>7,626</u>
Net Assets at 31 December 1997	<u>5,797</u>	<u>1,408</u>	<u>1,259</u>	<u>8,464</u>

Note:

1. The opening balance for 1997 has been adjusted to take account of omissions on the 1996 account that came to light in 1997.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1997

	Construction Contracts £'000
Amounts brought forward at 1 January 1997	-
Cash Payments for the year	8
Transferred to Asset Register	<u>-</u>
Amounts carried forward at 31 December 1997	<u>8</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 1997

	£'000	£'000
Surplus to be surrendered		8,778
Less Exchequer Grant Undrawn		<u>(10,481)</u>
Amount owed by the Exchequer		<u>(1,703)</u>
Represented by:		
Debtors		
Net PMG position and cash	233	
Debit Balances: Suspense	<u>398</u>	631
Less: Creditors		
Due to State	(398)	
Credit Balances: Suspense	<u>(1,936)</u>	<u>(2,334)</u>
		<u>(1,703)</u>

7. MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	246	Bhí an t-úsáid a baineadh as seirbhísí comhairleoireachta níos lú ná mar a bhíodhas ag súil leis.
B.	134	Expenditure on this subhead matches income generated by the Cultural Institutions which was less than estimated.
C.2.	3,746	Progress on Structural funded capital projects was less than estimated thereby giving rise to the under-expenditure.
C.3.	(11)	Expenditure was higher than anticipated.
D.	(65)	Críochnaíodh an obair ar níos mó cásanna tithíochta ná mar a bhíodhas ag súil leis.
P.1.	(40)	Expenditure was greater than estimated due to costs associated with the transfer of the Heritage Council from Dublin to Kilkenny.
R.1.	(20)	This subhead covers maintenance, the level of which is very difficult to predict.
R.2.	59	The number of publications produced was less than anticipated.
S.	4,400	The payment under the REPS Scheme of amounts additional to standard rates to farmers with proposed SAC land was not approved by the EU Commission in 1997. Farming conditions to protect such areas could not therefore be generally applied in that year.
T.	(604)	The excess was due to progress on capital projects being faster than originally anticipated.
W.	155	Níor tháinig an oiread tograí ar aghaidh agus a bhíodhas ag súil leis.

Vóta 42

8. LEITHRIS-i-gCABHAIR

	Mar a Measadh £	Mar a Fuarthas £
1. Fáltais Ilghnéitheacha	70,000	61,767
2. Aisíoc tuarastal áirithe	60,000	-
3. Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	433,000	346,509
4. Fáiltais i ndáil leis an Leabharlann Náisiúnta (National Library)	145,000	112,350
5. Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	45,000	30,182
6. Taillí ceadúnais craolacháin	68,662,000	69,072,386
7. Rents (including receipts from lettings of fishing rights, etc.)	41,000	170,051
8. Miscellaneous Services at Visitor Centres	157,000	108,840
9. Sales of Property	30,000	-
10. Charges at National Parks and Wildlife Sites	555,000	610,584
11. Charges at National Monuments and Historic Properties	2,700,000	2,700,927
12. Charges for use of Inland Waterways	188,000	197,873
13. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	<u>340,000</u>	<u>848,155</u>
An tIomlán	<u>£73,426,000</u>	<u>£74,259,624</u>

Miniú

1. Tá sé deacair na fáltais faoin gceannnteideal seo a mheas.
2. Ní bhfuarthas na haisíocanna a bhí dlite i 1997 go dtí 1998.
3. Bhí an t-ioncam níos lú ná mar a measadh mar níor osclaíodh an Músaem Náisiúnta nua i mBearaic Uí Choileáin go dtí Meán Fómhair 1997.
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 in úsáid mar sheomra léitheoireachta, bhí caibnéid taispeántais á stóráil sa seomra fáilte agus ní raibh na saoráidí sin ar fáil le ligean ar chíos.
5. Toisc nár cuireadh arduithe táillí i bhfeidhm bhí ioncam níos lú ná mar a measadh.
6. Ní féidir na fáltais faoin gceannnteideal seo a mheas go cruinn.
7. The increase is due to the bringing to account of amounts outstanding in respect of previous years.

8. Sales at Visitor Centres were lower than anticipated.
9. There were no sales of property in 1997.
10. Receipts in respect of charges for National Parks and Wildlife Sites were greater than expected due to a general increase in visitor numbers.
12. Receipts for use of Inland Waterways were greater than expected because the numbers using the facilities were more than anticipated.
13. It is difficult to accurately estimate receipts for this item as it includes income in respect of the sales of sundry produce and the disposal of surplus plant.

9. COMMITMENTS

(A) Global Commitments

The global figure for commitments likely to materialise in subsequent years was £1,747,349 at 31 December 1997.

(B) Multi-annual Capital Commitments

The following table details expenditure in 1997 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1997.

	£
Expenditure	298,276
Commitments to be met in subsequent years	940,000

Expenditure was incurred on one project during 1997 where the total estimated cost of the project will exceed £5 million. Particulars of the project are;

Project	Cumulative Expenditure to 31/12/1996 £	Expenditure 1997 £	Subsequent Years £
Boyne Valley Visitor Centre	7,281,121	298,276	940,000

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	168,470	211	2	6,108
Overtime and extra attendance	554,879	226	37	14,795
Miscellaneous	108,062	89	-	-
Total extra remuneration	831,411	*	*	16,391

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

11. 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 £12,787 were made. This sum included payments to a total of 14 officers ranging from £189 to £1,200.

Included in the £12,787 are amounts in respect of income tax payments of £2,371 and £3,886 for 1995 and 1996 respectively.

In addition to the amount expended under this Vote, a sum of £20,972 was received from the Vote for Increases in Remuneration and Pensions (No. 45) in respect of Arts and Culture subhead C.1.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £159,000 was included in the estimate for 1998.

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

A total of £362,701 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 sanctions of 31 December 1997, 14 April 1998 and Department of Finance delegated sanction of 8 August 1991).

Sums totalling £199,135 were paid in settlement of claims for personal injuries on State property. (Department of Finance delegated sanction of 8 August 1991).

Payments totalling £43,858 were made in respect of accidents involving State and other vehicles. (Department of Finance delegated sanction of 8 August 1991).

Losses by theft to an estimated value of £5,462 were written off. (Department of Finance sanction dated 20 March 1997).

12. 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 £4.997m in 1997.

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 1997 is as follows.

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1997</i>	<i>Cumulative Expenditure to 31 December 1997</i>
		£	£
Broadcasting Complaints Commission	1977	8,000	50,030
Forte - Music Task Force	1995	4,852	33,506

14. MISCELLANEOUS ACCOUNTS

E.	Is mar seo a leanas a bhain caiteachas ar Scéimeanna Feabhsúcháin sa Ghaeltacht:-	£	£
	Caiteachas Caipitil:		
	Uisce agus séarachas	1,837	
	Muiroibreacha	1,325,561	
	Hallai agus Coláistí Gaeilge	323,580	
	Saoráidí ilghnéitheacha	<u>771,961</u>	
			<u>2,422,939</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	387,990	
	Scéim spreagtha na Gaeilge i dtithe cónaithe nua	3,800	
	Lucht iostais a choinníonn foghlaimeoirí aitheanta Gaeilge	1,860,288	
	Seirbhísí ilghnéitheacha (Siamsa Tíre, etc.)	<u>283,019</u>	
			<u>2,535,097</u>
	Cuntas Chiste na Gaeilge		
		£	£
	Fúilleach ar 1 Eanáir 1997	372,014	
	Deontas-i-gCabhair, 1997	<u>2,425,000</u>	2,797,014
	Locaíochtaí le:-		
	Aisteoirí Bulfin, Baile Átha Cliath	4,000	
	An Comhchoiste Réamhscolaíochta	1,000	
	An Comhlachas Náisiúnta Drámaíochta	107,605	
	An Gael-Acadamh	31,000	
	An tOireachtas	110,000	
	Aonad Bhuanú Gaeilge Dhún na nGall	31,250	
	Áras Chrónáin, Cluain Dolcáin, Baile Átha Cliath	46,000	
	Aras Chomhdháil Náisiúnta na Gaeilge	476	
	Bord na Leabhar Gaeilge	325,000	
	Céilí ag an gCrosbhóthar, Inis, Co. an Chláir	200	
	Coláiste Ide, An Daingean, Co. Chiarraí	20,000	
	Comhaltas Ceoltóirí Eireann	195,000	
	Comhdháil Náisiúnta na Gaeilge	390,000	
	Comhluadar	19,900	
	Conradh na Gaeilge	185,000	
	Conradh na Gaeilge, Dún Dealgan	24,500	
	Cumann na bhFiann	223,000	
	Cumann Theach Feadha Cuileann,		
	Raghnallach, Baile Átha Cliath	40,000	
	Eagraíocht na Scoileanna Gaeltachta		
	(Coiste na Mumhan)	12,000	
	Eagraíocht na Scoileanna Gaeltachta		
	(Gael-Uladh)	10,500	
	Gael-Linn	495,000	
	Gaillimh le Gaeilge	33,595	
	Ionad Ealaíon is Dúchais Naomh Eoin,		
	Lios Tuathail, Co. Chiarraí	2,500	
	Oideas Gael	18,750	
	Oidhreacht Chorca Dhuibhne	40,000	
	Scéip Teo, Indreabhán, Co. na Gaillimhe	3,000	
	Taibhdhearc na Gaillimhe	90,000	
	Tiobraid Arann ag Labhairt	30,000	
	Togra Béaloideas Chorca Dhuibhne	850	
	Togra Mhúineadh Gaeilge, Southwark, London	<u>25,000</u>	
			<u>2,515,126</u>
	Fúilleach ar 31 Nollaig 1997		<u>281,888</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 1997.

	£	£
Balance at 1 January 1997	19	
Grant from subhead B	<u>489,042</u>	489,061
<i>Payments</i>		
National Museum	346,491	
National Library	112,350	
National Archives	<u>30,182</u>	<u>489,023</u>
Balance at 31 December 1997		<u>38</u>

Grant-in-Aid Fund for Cultural Institutions
Account of Receipts and Payments for the year ended 31 December 1997.

	£
Balance at 1 January 1997	159,920
Grant-in-Aid - subhead C.1	<u>5,690,000</u>
	5,849,920
Payments (see Schedule)	<u>5,591,483</u>
Balance at 31 December 1997	<u>258,437</u>

Schedule of Payments

	£	£	£
Payments funded from Subhead C.1. drawdown.			
Irish Museum of Modern Art			
Current:	1,350,000		
Capital:	<u>165,000</u>	1,515,000	
National Museum	679,974		
Collins Barracks	<u>1,311,349</u>	1,991,323	
National Library	659,991		
Photographic Archive (Capital)	<u>1,661</u>	661,652	
National Archives		436,508	
National Archives Advisory Council		8,000	
Chester Beatty Library		476,000	
National Concert Hall		<u>503,000</u>	
			<u>5,591,483</u>

National Museum Grant-in-Aid Fund Account

	£
Balance at 1 January 1997	17,931
Grant from Grant-in-Aid Fund for Cultural Institutions	1,991,323
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>346,491</u>
	2,355,745
Payments	<u>2,337,814</u>
Balance at 31 December 1997	<u>17,931</u>

National Museum Non-Voted Moneys Account

£

Balance at 1 January 1997	46,134
Sponsorship/Donations	<u>28,777</u>
	74,911
Payments	<u>9,007</u>
Balance at 31 December 1997	<u>65,904</u>

National Museum Capital Account

£

Securities held at 1 January 1997	<u>700</u>
Securities held at 31 December 1997	
11% National Loan 1994/98	<u>700</u>

National Library Grant-in-Aid Fund Account**Account of Receipts and Payment for the year ended 31 December 1997**

£

Balance at 1 January 1997	3,315
Grant from Grant-in-Aid Fund for Cultural Institutions	661,652
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>112,350</u>
	777,317
Payments	<u>774,002</u>
Balance at 31 December 1997	<u>3,315</u>

National Archives Grant-in-Aid Fund Account**Account of Receipts and Payments for the year ended 31 December 1997**

£

Balance at 1 January 1997	23,527
Grant from Grant-in-Aid Fund for Cultural Institutions	436,508
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>30,182</u>
	490,217
Payments	<u>466,690</u>
Balance at 31 December 1997	<u>23,527</u>

Vóta 42

15. NATIONAL LOTTERY FUNDING

<i>Subhead</i>	£'000
C.1. Cultural Institutions	5,690
I. Bord na Gaeilge	2,578
J. Ciste na Gaeilge	2,425
P.2. An Comhairle Oidhreachta	2,799
U. Conservation Works	<u>745</u>
	<u>14,237</u>

16. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	27
IT Consumables <i>etc.</i>	14
Miscellaneous (includes other consumables in local depots)	<u>762</u>
	<u>803</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1997 consisted of:

	£'000
Income Tax	133
Pay Related Social Insurance	128
Pension Contributions	9
Withholding Tax	<u>128</u>
	<u>398</u>

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasaíochta

AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN
31 Márta 1998

Teastas an Ard-Reachtaire Cuntas agus Ciste

Tá iniúchadh déanta agam ar Chuntas Leithreasa Vóta An Roinn Ealaíon, Oidhreachta, Gaeltachta agus Oileán don bhliain 1997 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 1997.

JOHN PURCELL
Ard-Reachtaire Cuntas agus Ciste

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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	1,262	1,213	-
A.2. Travel and Subsistence	19	20	1
A.3. Incidental Expenses	190	185	16
A.4. Postal and Telecommunications Services	34	43	-
A.5. Office Machinery and Other Office Supplies	123	163	1
A.6. Office Premises Expenses	212	192	18
OTHER SERVICES			
B. Grant-in-Aid Fund for Acquisitions and Conservation (<i>National Lottery Funded</i>)	257	257	18
C. National Gallery Jesuit Fellowship (Grant-in-Aid)	25	25	-
Gross Total	2,122	2,098	54
<i>Deduct:-</i>			
D. Appropriations in Aid	1	1	-
Net Total	2,121	2,097	54

SURPLUS TO BE SURRENDERED

£23,953

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

NOTES

1. OPERATING COST STATEMENT FOR 1997

	£'000	£'000	£'000
Net Outturn			2,097
Changes in Capital Assets			
Purchases Cash	(141)		
Depreciation	<u>76</u>	(65)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>43</u>	(22)
Direct Expenditure			2,075
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>356</u>
Operating Cost			<u><u>2,431</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1997

	£'000	£'000	£'000
Capital Assets (Note 3)			251
Current Assets			
Stocks (Note 10)		4	
Prepayments		12	
Other Debit Balances:			
Suspense Account		6	
PMG Balance and Cash	383		
Less Orders Outstanding	<u>(176)</u>	<u>207</u>	
Total Current Assets		<u>229</u>	
Less Current Liabilities			
Accrued Expenses		66	
Other Credit Balances:			
Grant-in-Aid (Note 8)	164		
National Gallery Jesuit Fellowship (Note 8)	<u>25</u>	189	
Net Liability to the Exchequer (Note 4)		<u>24</u>	
Total Current Liabilities		<u>279</u>	
Net Current Liabilities			(50)
Net Assets			<u><u>201</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1997

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1997	224	131	355
Additions	<u>124</u>	<u>17</u>	<u>141</u>
Gross Assets at 31 December 1997	<u>348</u>	<u>148</u>	<u>496</u>
Accumulated Depreciation			
Opening Balance at 1 January 1997	120	49	169
Depreciation for the year	<u>64</u>	<u>12</u>	<u>76</u>
Cumulative Depreciation at 31 December 1997	<u>184</u>	<u>61</u>	<u>245</u>
Net Assets at 31 December 1997	<u>164</u>	<u>87</u>	<u>251</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 1997.

	£'000	£'000
Surplus to be surrendered		24
Less Exchequer Grant Undrawn		<u>-</u>
Net Liability to the Exchequer		<u>24</u>
Represented by:		
Debtors		
Net PMG position and cash	207	
Debit Balances: Suspense	<u>6</u>	213
Less: Creditors		
Credit Balances: Grant-in-Aid	(164)	
National Gallery Jesuit Fellowship	<u>(25)</u>	<u>(189)</u>
		<u>24</u>

Vote 43

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

Subhead	Less/(More) than Provided £'000	Explanation
A.4.	(9)	The continuation of the refurbishment works involving contractors based abroad, necessitated negotiations by telephone.
A.5.	(40)	The overspend in this subhead was due to upgrading the Gallery computer system i.e. Networking
A.6.	20	Extra costs estimated for running new offices were not incurred as offices were not completed on time.

6. COMMITMENTS

Commitments likely to arise in subsequent years relate to subhead C in the amount of £55,000 which represents the balance of two special purpose contracts secured for the next two years.

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	7,960	8	-	-
Overtime and extra attendance	165,157	49	10	9,466
Shift and roster allowances	14,680	40	-	-
Miscellaneous	77	1	-	-
Total extra remuneration	187,874	*	*	9,466

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

8. MISCELLANEOUS ACCOUNTS

GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION

	Purchase and Repair of Pictures £	Conservation of Works of Art £	Purchase of Books and Journals £	Totals £
Balance at 1 January 1997	85,656	1,113	15,015	101,784
Grants from National Lottery Fund (subhead B)	207,000	35,000	15,000	257,000
Expenditure 1997	<u>(158,864)</u>	<u>(22,863)</u>	<u>(12,634)</u>	<u>(194,361)</u>
Balance at 31 December 1997	<u>133,792</u>	<u>13,250</u>	<u>17,381</u>	<u>164,423</u>

GRANT-IN-AID FUND FOR THE NATIONAL GALLERY JESUIT FELLOWSHIP

	£
Balance at 1 January 1997	-
Grant-in-Aid 1997 (subhead C.)	25,000
Expenditure 1997	<u>-</u>
Balance at 31 December 1997	<u>25,000</u>

9. NATIONAL LOTTERY FUNDING

The expenditure on subhead B - £257,000 is entirely funded by the National Lottery.

10. STOCKS

Stocks at 31 December 1997 comprise:

	£'000
Stationery	2
Cleaning Materials	<u>2</u>
	<u>4</u>

RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY
26th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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)	16,434	16,434	-
B. Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) (<i>National Lottery Funded</i>)	4,400	4,400	-
Total	20,834	20,834	-

The Statement of Accounting Policies and Principles forms part of this Account.

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasaíochta
 AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN
 31 Márta 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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			
Original	£68,370,000		
Supplementary	<u>65,000,000</u>	133,370	119,661
			-
SURPLUS TO BE SURRENDERED		£13,708,634	

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 1997

	£'000	£'000
Current Assets		
PMG Balance & Cash	70	
Less: Orders Outstanding	<u>(70)</u>	<u>0</u>
Less: Current Liabilities		
Net Liability to the Exchequer (Note 2)		<u>0</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 1997

	£'000
Surplus to be surrendered	13,709
Less Exchequer Grant Undrawn	<u>(13,709)</u>
Net Liability to the Exchequer	<u>0</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>0</u>

Vote 45

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

Less/(More)
than Provided
£'000

Explanation

13,709

A supplementary estimate of £65m was required to cover the cost of higher than projected settlement costs in certain local bargaining cases as well as the earlier than expected resolution of cases involving medical consultants and retired public servants. However, in some cases, particularly public service pensioners and civil service clerical staff, the full payment could not be issued in 1997 because of the complex terms of the settlements and the limited time available to effect payment.

4. EXPENDITURE DETAILS

EXPENDITURE

Vote No.	Service	£	£
1	President's Establishment		10,000
2	Houses of the Oireachtas and the European Parliament		37,000
3	Department of the Taoiseach		155,300
5	Central Statistics Office		361,524
6	Office of the Minister for Finance		
	Salaries, Wages and Allowances	460,000	
	Institute of Public Administration (Grant-in-Aid)	<u>118,000</u>	578,000
7	Superannuation and Retired Allowances		6,200,000
9	Office of the Revenue Commissioners		5,379,000
10	Office of Public Works		
	Salaries, Wages and Allowances	600,000	
	President's Household Staff - Wages and Allowances	<u>2,000</u>	602,000
15	Valuation and Ordnance Survey		176,000
17	Office of the Ombudsman		
	Salaries, Wages and Allowances	11,000	
	Public Office Commission - Salaries, Wages and Allowances	<u>4,000</u>	15,000
19	Office of the Minister for Justice, Equality and Law Reform		
	Legal Aid Board (Grant-in-Aid)		78,000
20	Garda Síochána		784,000
21	Prisons		
	Salaries, Wages and Allowances		8,500,000

Vote 45

<i>Vote No.</i>	<i>Service</i>	<i>£</i>	<i>£</i>
25	Environment and Local Government		
	Salaries, Wages and Allowances	592,000	
	National Roads Authority	38,000	
	An Bord Pleanála	45,000	
	National Safety Council	<u>8,000</u>	683,000
26	Office of the Minister for Education and Science		640,000
27	First Level Education		
	Salaries, etc, of teachers	17,133,000	
	Grants towards Clerical Assistance in National Schools	15,000	
	Special Services for Children in Care	48,000	
	Special Educational Projects	1,000	
	Superannuation, etc, of Teachers	<u>3,577,000</u>	20,774,000
28	Second Level and Further Education		
	Secondary Teachers Incremental Salary Grant	5,500,000	
	Superannuation of Secondary, Comprehensive and Community School Teachers	3,452,000	
	Comprehensive and Community Schools - Running Costs	1,650,000	
	Annual Non-Capital Grants to VEC's (excluding certain grants in respect of Specialist Colleges and student support)	2,000,000	
	Payments to Local Authorities in respect of Superannuation Charges	500,000	
	Examinations	<u>418,000</u>	13,520,000
29	Third Level and Further Education		
	An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses	20,000	
	An tÚdarás um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	383,000	
	Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	<u>96,000</u>	499,000
30	Marine and Natural Resources		
	Salaries, Wages and Allowances	214,000	
	Marine Institute: Administration and Current Development (Grant-in-Aid)	61,570	
	An Bord Iascaigh Mhara: Administration and Current Development (Grant-in-Aid)	<u>82,000</u>	357,570
31	Agriculture and Food		
	Salaries, Wages and Allowances	3,929,000	
	Teagasc - Grant-in-Aid for General Expenses	2,125,000	
	Teagasc - Grant-in-Aid for Superannuation Purposes	<u>244,000</u>	6,298,000

Vote 45

<i>Vote No.</i>	<i>Service</i>	<i>£</i>	<i>£</i>
34	Enterprise, Trade and Employment		
	Salaries, Wages and Allowances	814,000	
	Forfás - Grant for Administration and General Expenses	103,000	
	IDA Ireland - Grant for Administration and General Expenses	137,000	
	Forbairt - Grant for Administration and General Expenses	135,000	
	Monitoring and Evaluation of EU Programmes	7,000	
	National Standards Authority of Ireland - Grant for Administration and General Expenses	38,000	
	FÁS - Grant for Administration and General Expenses	5,776,000	
	Labour Relations Commission - Grant for Administration and General Expenses	39,000	
	Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	49,000	
	Companies Registration Office - Grant for Administration and General Expenses	<u>158,000</u>	7,256,000
36	Defence		
	Salaries, Wages and Allowances		332,000
37	Army Pensions		1,500,000
41	Health and Children		
	Salaries, Wages and Allowances	359,000	
	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)	43,335,000	
	Grants on behalf of Health Boards to certain other Health Bodies	<u>1,211,000</u>	44,905,000
42	An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileáin		
	Irish Museum of Modern Art	18,972	
	National Concert Hall	<u>2,000</u>	<u>20,972</u>
	TOTAL		<u><u>119,661,366</u></u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
19th March 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Increases in Remuneration and Pensions for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

FLOOD RELIEF

ACCOUNT of the sum expended, in the year ended 31st December, 1997, 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. Flood Relief - Grants for Home Relocation Assistance	200	174	58

SURPLUS TO BE SURRENDERED

£25,887

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Liabilities are represented as agreed claims unpaid on 31 December 1997 which were paid in January 1998.

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 1997

	£'000
Net Outturn	174
Changes in Net Current Assets	
Increase in Closing Accruals	<u>58</u>
Direct Expenditure	<u>232</u>
Operating Cost	<u>232</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 1997

	£'000
Surplus to be surrendered	26
Less Exchequer Grant Undrawn	<u>(26)</u>
Net Liability to the Exchequer	<u>-</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.	26	The saving arose because the take-up of the Home Relocation Scheme is difficult to predict. In 1997, payments were made in respect of four claims while agreement had been reached in another case and one further case was under consideration. This brings the total number of cases for which payment had been made by 31 December 1997 to eleven and total expenditure under the Home Relocation Scheme to £453,184. The scheme remains open until June 1998.

5. COMMITMENTS

The global figure for commitments likely to materialise in respect of subhead A. amounts to £78,841.

BRIAN MURPHY
Oifigeach Cuntasaíochta
OIFIG na nOIBREACHA POIBLÍ
26 Márta 1998

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Flood Relief for 1997 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 1997.

JOHN PURCELL
Comptroller and Auditor General

Contingency Fund Deposit Account

Account of Receipts and Payments in the year ended 31 December 1997

	£
Balance at 1 January 1997	20,000
Receipts	<u>-</u> 20,000
Payments	<u>-</u>
Balance at 31 December 1997	<u>£20,000</u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
26th March 1998

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