



# Appropriation Accounts

## 1998

Appropriation Accounts of the Sums granted by the Oireachtas for  
Public Services for the year ended 31 December 1998

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

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Baile Átha Cliath  
Arna fhoilsiú ag Oifig an tSoláthair

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Le ceannach díreach ón  
Oifig Dhiolta Foilseachán Rialtais,  
Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath 2  
nó tríd an bpost ó  
Foilseachán Rialtais, An Rannóg Post-Tráchtá,  
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- Volume 1, contains the Report of the Comptroller and Auditor General on matters arising from his audit of the Appropriation Accounts for 1998
- Volume 2, this volume, contains the individual Appropriation Accounts for 1998 with the audit certificate of the Comptroller and Auditor General on each account

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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 1998 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 moneys 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 Officer is the Secretary General 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 safeguarding 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 1998.

### 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 Asset 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 and 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) grant subheads, excluding those under £1,000, is provided by way of note. 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, Gardaí, Teachers, 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, 1998**  
**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	802	0	802	789
2	Houses of the Oireachtas and the European Parliament	38,981	807	38,174	37,809
3	Department of the Taoiseach	20,306	5	20,301	16,702
4	Increases in Remuneration and Pensions	84,140	0	84,140	77,077
5	Central Statistics Office	16,610	1,370	15,240	16,260
6	Office of the Minister for Finance	37,401	320	37,081	32,624
7	Superannuation and Retired Allowances	116,286	13,892	102,394	111,843
8	Office of the Comptroller and Auditor General	4,815	1,560	3,255	4,297
9	Office of the Revenue Commissioners	177,782	19,749	158,033	177,761
10	Office of Public Works	200,547	10,400	190,147	197,993
11	State Laboratory	3,492	23	3,469	3,297
12	Secret Service	745	0	745	327
13	Office of the Attorney General	6,153	10	6,143	5,103
14	Office of the Director of Public Prosecutions	7,389	5	7,384	7,327
15	Valuation and Ordnance Survey	15,832	6,050	9,782	15,829
16	Civil Service Commission	4,707	1	4,706	4,357
17	Office of the Ombudsman	2,348	0	2,348	2,096
18	Office of the Chief State Solicitor	16,590	140	16,450	15,831
19	Office of the Minister for Justice, Equality and Law Reform	61,915	806	61,109	60,222
20	Garda Síochána	588,862	15,361	573,501	586,109
21	Prisons	191,322	1,060	190,262	190,220
22	Courts	42,015	1,256	40,759	36,728
23	Land Registry and Registry of Deeds	16,998	0	16,998	15,613
24	Charitable Donations and Bequests	225	0	225	214
25	Environment and Local Government	1,036,495	21,244	1,015,251	1,029,738
26	Office of the Minister for Education and Science	243,454	6,850	236,604	237,332
27	First-Level Education	844,514	38,625	805,889	838,879
28	Second-Level and Further Education	1,017,995	92,578	925,417	1,012,449
29	Third-Level and Further Education	608,521	66,498	542,023	608,046
30	Marine and Natural Resources	145,145	57,813	87,332	126,490
31	Agriculture and Food	761,519	346,750	414,769	757,041
32	Public Enterprise	173,470	24,734	148,736	154,846
33	Health and Children	3,215,270	372,925	2,842,345	3,214,873
34	Enterprise, Trade and Employment	821,913	14,434	807,479	783,266
35	Tourism, Sport and Recreation	106,349	2,470	103,879	100,141
36	Defence	487,988	11,870	476,118	438,288
37	Army Pensions	85,385	3,000	82,385	83,352
38	Foreign Affairs	64,896	370	64,526	59,975
39	International Co-operation	111,679	50	111,629	111,009
40	Social, Community and Family Affairs	2,865,686	72,136	2,793,550	2,714,768
41	An Chomhairle Ealaíon	26,000	0	26,000	26,000
42	An Roinn Ealaíon, Oidhreachta, Gaeltachta agus Oileán	222,625	75,064	147,561	215,165
43	National Gallery	2,275	1	2,274	2,229
44	Flood Relief	256	0	256	124
		14,497,698	1,280,227	13,217,471	14,130,439



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	789	13	0	13	-	-	1
941	36,868	1,172	(134)	1,306	-	-	2
68	16,634	3,604	(63)	3,667	-	-	3
0	77,077	7,063	0	7,063	-	-	4
1,304	14,956	350	66	284	-	-	5
314	32,310	4,777	6	4,771	-	17	6
15,896	95,947	4,443	(2,004)	6,447	-	-	7
1,630	2,667	518	(70)	588	-	-	8
20,244	157,517	21	(495)	516	-	55	9
10,936	187,057	2,554	(536)	3,090	-	212	10
45	3,252	195	(22)	217	-	-	11
0	327	418	0	418	-	-	12
1	5,102	1,050	9	1,041	-	-	13
12	7,315	62	(7)	69	-	-	14
7,387	8,442	3	(1,337)	1,340	-	-	15
1	4,356	350	0	350	-	-	16
0	2,096	252	0	252	-	7	17
184	15,647	759	(44)	803	-	3	18
1,009	59,213	1,693	(203)	1,896	200	175	19
16,779	569,330	2,753	(1,418)	4,171	5,000	9,423	20
1,581	188,639	1,102	(521)	1,623	-	-	21
2,143	34,585	5,287	(887)	6,174	14,040	17,895	22
0	15,613	1,385	0	1,385	19,547	20,025	23
0	214	11	0	11	-	-	24
18,960	1,010,778	6,757	2,284	4,473	-	26	25
6,506	230,826	6,122	344	5,778	-	1	26
42,794	796,085	5,635	(4,169)	9,804	-	-	27
94,484	917,965	5,546	(1,906)	7,452	-	-	28
67,430	540,616	475	(932)	1,407	-	-	29
43,984	82,506	18,655	13,829	4,826	-	56	30
348,832	408,209	4,478	(2,082)	6,560	-	11,228	31
25,119	129,727	18,624	(385)	19,009	-	459	32
374,547	2,840,326	397	(1,622)	2,019	-	-	33
16,510	766,756	38,647	(2,076)	40,723	20	38,605	34
1,988	98,153	6,208	482	5,726	-	-	35
12,044	426,244	49,700	(174)	49,874	-	236	36
2,904	80,448	2,033	96	1,937	-	2,581	37
596	59,379	4,921	(226)	5,147	13,300	14,832	38
586	110,423	670	(536)	1,206	-	-	39
70,852	2,643,916	150,918	1,284	149,634	-	65	40
0	26,000	0	0	0	-	-	41
75,185	139,980	7,460	(121)	7,581	-	54	42
0	2,229	46	1	45	-	-	43
0	124	132	0	132	-	-	44
1,283,796	12,846,643	367,259	(3,569)	370,828	52,107	115,955	

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>				
A.1. Salaries, Wages and Allowances				
Original	£437,000			
Supplementary	<u>139,000</u>	576	554	-
A.2. Travel and Subsistence				
Original	£149,000			
Less Supplementary	<u>73,000</u>	76	83	25
A.3. Incidental Expenses		21	21	2
A.4. Postal and Telecommunications Services		49	49	7
A.5. Office Machinery and other Office Supplies				
Original	£58,000			
Less Supplementary	<u>10,000</u>	48	50	10
<b>OTHER SERVICE</b>				
B. Centenarian's Bounty				
Original	£41,000			
Less Supplementary	<u>9,000</u>	32	32	(2)
<b>Total</b>				
Original	£755,000			
Supplementary	<u>47,000</u>	802	789	42
<b>SURPLUS TO BE SURRENDERED:-</b>		<b>£13,205</b>	<b>€16,767</b>	

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



## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			789
<b>Changes in Capital Assets</b>			
Purchases Cash	(19)		
Disposals Cash	3		
Depreciation	34		
Profit on Disposals	(1)	17	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals		34	51
<b>Direct Expenditure</b>			840
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			3,003
<b>Operating Cost</b>			3,843

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			97
<b>Current Assets</b>			
Stocks (Note 7)	18		
Prepayments	3		
Other Debit Balances:			
Uniforms	4		
Due from the State (Note 8)	1	26	
PMG Balance and Cash	34		
Less Orders Outstanding	(25)	9	
<b>Total Current Assets</b>		35	
<b>Less: Current Liabilities</b>			
Accrued Expenses	45		
Other Credit Balances:			
Payroll Deductions	3	48	
Net Liability to the Exchequer (Note 4)		11	
<b>Total Current Liabilities</b>		59	
<b>Net Current Liabilities</b>			(24)
<b>Net Assets</b>			73

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998<sup>1</sup>**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	196	75	271
Additions	27	3	30
Disposals	(7)	-	(7)
<b>Gross Assets at 31 December 1998</b>	<u>216</u>	<u>78</u>	<u>294</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	107	60	167
Depreciation for the year	26	8	34
Depreciation on Disposals	(4)	-	(4)
Cumulative Depreciation at 31 December 1998	<u>129</u>	<u>68</u>	<u>197</u>
<b>Net Assets at 31 December 1998</b>	<u>87</u>	<u>10</u>	<u>97</u>

**Note:**

1. Land and Buildings are recorded on the Asset Register of the Vote of the Office of Public Works (No. 10).

**4. NET LIABILITY TO THE EXCHEQUER**

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor  
Balances held at 31 December 1998**

	£'000	£'000
Surplus to be surrendered		13
Less Exchequer Grant Undrawn		(2)
<b>Net Liability to the Exchequer</b>		<u>11</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	9	
Debit Balances: Suspense	4	
Due from the State	1	14
<b>Less: Creditors</b>		
Credit Balances: Suspense	(3)	(3)
		<u>11</u>

## Vote 1

### 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	14,334	8	1	11,464
Overtime and extra attendance	55,701	17	4	10,699
Total extra remuneration	70,035	19*	5	11,464

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

### 6. MISCELLANEOUS ITEMS

The Net Allied Services Expenditure of £3,003,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	Office	£'000
7	Superannuation and Retired Workers Allowances	77
10	Office of Public Works	1,678
20	Garda Síochána	306
36	Defence	186
38	Foreign Affairs	234
Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President)		<u>522</u>
		<u>3,003</u>



**7. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery, etc.	16
IT Consumables, etc.	1
Miscellaneous	<u>1</u>
	<u>18</u>

**8. DUE FROM THE STATE**

The amount due from the State at 31 December 1998 consisted of:

	£'000
Pay Related Social Insurance	<u>1</u>
	<u>1</u>

P. H. MULLARKEY  
*Accounting Officer*  
 DEPARTMENT OF FINANCE  
 30 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the President's Establishment for 1998 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 1998.

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 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	6,184	5,858	-
A.2. Travel and Subsistence			
<i>Original</i> £155,000			
<i>Supplementary</i> <u>76,000</u>	231	202	18
A.3. Incidental Expenses	400	405	12
A.4. Postal and Telecommunications Services			
<i>Original</i> £702,000			
<i>Supplementary</i> <u>20,000</u>	722	699	18
A.5. Office Machinery and other Office Supplies			
<i>Original</i> £3,719,000			
<i>Less Supplementary</i> <u>30,000</u>	3,689	3,765	208
A.6. Office Premises Expenses			
<i>Original</i> £484,000			
<i>Supplementary</i> <u>173,000</u>	657	606	22
<b>OTHER SERVICES</b>			
B. Payment in respect of Catering and Bar Staff employed by the Joint Services Committee			
<i>Original</i> £427,000			
<i>Supplementary</i> <u>82,000</u>	509	509	42
C. Expenses of Delegates to other Parliamentary Assemblies	162	164	3
D. Televising of proceedings of Dáil Éireann and Seanad Éireann and other services			
<i>Original</i> £1,177,000			
<i>Less Supplementary</i> <u>255,000</u>	922	923	-
E.1. Cumann Parlaiminteach na hÉireann - Inter-Parliamentary Activities (Grant-in-Aid)	217	217	-
E.2. British-Irish Inter-Parliamentary Body (Grant-in-Aid)	119	119	-
F. Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	105	104	-



Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
G. Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	2,930	2,930	-
H. Pension Scheme for Secretarial Assistants			
<i>Original</i> £70,000			
<i>Less Supplementary</i> <u>10,000</u>	60	46	-
I. Expenses relating to Oireachtas Committees			
<i>Original</i> £180,000			
<i>Less Supplementary</i> <u>70,000</u>	110	50	5

**SALARIES OF MEMBERS OF THE HOUSES OF  
THE OIREACHTAS (INCLUDING OFFICE  
HOLDERS AND COMMITTEE CHAIRMEN) AND  
OF THE EUROPEAN PARLIAMENT**

J.1. Dáil Éireann			
<i>Original</i> £6,172,000			
<i>Supplementary</i> <u>67,000</u>	6,239	6,215	-
J.2. Seanad Éireann			
<i>Original</i> £1,400,000			
<i>Supplementary</i> <u>58,000</u>	1,458	1,424	-
J.3. European Parliament (including superannuation payments)	609	605	-

**PAYMENTS IN RESPECT OF SECRETARIAL  
ASSISTANCE FOR NON-OFFICE HOLDING  
MEMBERS OF THE HOUSES OF THE  
OIREACHTAS**

K.1. Dáil Éireann			
<i>Original</i> £3,598,000			
<i>Supplementary</i> <u>102,000</u>	3,700	3,671	-
K.2. Seanad Éireann	610	580	-

**TRAVEL EXPENSES OF MEMBERS OF THE  
HOUSES OF THE OIREACHTAS**

L.1. Dáil Éireann			
<i>Original</i> £1,951,000			
<i>Supplementary</i> <u>591,000</u>	2,542	2,259	274
L.2. Seanad Éireann			
<i>Original</i> £785,000			
<i>Supplementary</i> <u>374,000</u>	1,159	1,045	113
L.3. Committee Travel			
<i>Original</i> £328,000			
<i>Supplementary</i> <u>70,000</u>	398	314	27

## Vote 2

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS</b>				
M.1. Dáil Éireann				
Original	£2,250,000			
Supplementary	<u>1,934,000</u>	4,184	4,136	(7)
M.2. Seanad Éireann				
Original	£507,000			
Supplementary	<u>558,000</u>	1,065	963	(101)
<b>Gross Total</b>				
Original	£35,241,000			
Supplementary	<u>3,740,000</u>	38,981	37,809	634
Deduct:-				
N. Appropriations in Aid		807	941	197
<b>Net Total</b>				
Original	£34,434,000			
Supplementary	<u>3,740,000</u>	38,174	36,868	437
<b>SURPLUS TO BE SURRENDERED:-</b>		<b>£1,306,000</b>	<b>£1,658,278</b>	

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			36,868
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,648)		
Depreciation	<u>1,191</u>	(457)	
<b>Assets Under Development</b>			
Cash Payments		(54)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(449)		
Increase in Stock	<u>(168)</u>	<u>(617)</u>	<u>(1,128)</u>
<b>Direct Expenditure</b>			35,740
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	1,086		
Net Allied Services Expenditure	5,423		
Notional Rents	<u>805</u>		<u>7,314</u>
<b>Operating Cost</b>			<u>43,054</u>



## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			3,434
<b>Assets Under Development (Note 4)</b>			<u>36</u> 3,470
<b>Current Assets</b>			
Stocks (Note 12)		1,579	
Prepayments		453	
Accrued Income		197	
Other Debit Balances:			
Parliamentary Printing	375		
Recoupable Energy Costs	588		
Advances to OPW	78		
Travel Imprests	47		
Other Suspense Items	<u>170</u>	1,258	
PMG Balance and Cash	974		
Less Orders Outstanding	<u>(1,784)</u>	<u>(810)</u>	
<b>Total Current Assets</b>		<u>2,677</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		1,087	
Other Credit Balances:			
Payroll Deductions	124		
Due to State (Note 13)	53		
Other Suspense Items	<u>32</u>	209	
Net Liability to the Exchequer (Note 5)		<u>239</u>	
<b>Total Current Liabilities</b>		<u>1,535</u>	
<b>Net Current Assets</b>			<u>1,142</u>
<b>Net Assets</b>			<u>4,612</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	4,625	2,029	6,654
Additions	<u>1,450</u>	<u>223</u>	<u>1,673</u>
Gross Assets at 31 December 1998	<u>6,075</u>	<u>2,252</u>	<u>8,327</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	2,612	1,090	3,702
Depreciation for the year	<u>966</u>	<u>225</u>	<u>1,191</u>
Cumulative Depreciation at 31 December 1998	<u>3,578</u>	<u>1,315</u>	<u>4,893</u>
<b>Net Assets at 31 December 1998</b>	<u>2,497</u>	<u>937</u>	<u>3,434</u>

Vote 2

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998

	In House Computer Applications £'000
Amounts brought forward at 1 January 1998	-
Cash Payments for the Year	54
Transferred to Asset Register	(18)
Amounts carried forward at 31 December 1998	<u>36</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 1998

	£'000	£'000
Surplus to be surrendered		1,306
Less Exchequer Grant Undrawn		(1,067)
Net Liability to the Exchequer		<u>239</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		1,258
<b>Less: Creditors</b>		
Due to State	(53)	
Credit Balances: Suspense	(156)	
Net PMG position and cash	<u>(810)</u>	<u>(1,019)</u>
		<u>239</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	326	The saving was due to the fact that (i) expenditure anticipated under the Programme for Competitiveness and Work did not arise as agreement was not reached in 1998 and (ii) there were vacancies at certain grades for substantial periods of the year.
A.2.	29	The total value of claims in respect of travel by staff accompanying Committee delegations abroad was less than had been anticipated.
A.6.	51	Payments due to the Office of Public Works in respect of maintenance services carried out on an agency basis were subsequently revised downwards.
H.	14	A provision for unforeseen ill-health retirement lump-sum payments was not required.
I.	60	A number of consultancy projects either did not proceed or were not completed as quickly as expected and expenditure on Committee entertainment was lower than anticipated.



Subhead	Less/(More) than Provided £'000	Explanation
L.1.	283	Expenditure is difficult to estimate precisely as it depends on the number of sittings of the Dáil and Committees thereof and the frequency of submission of claims by Deputies.
L.2.	114	Expenditure is difficult to estimate precisely as it depends on the number of sittings of the Seanad and Committees thereof and the frequency of submission of claims by Senators.
L.3.	84	A number of planned visits abroad by Committees did not take place and the level of claims was less than anticipated.
M.2	102	The saving was due mainly to the full year provision for special secretarial allowance not being required.

## 7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Sales of Parliamentary Publications	300,000	433,556
2. Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann	190,000	178,615
3. Income from services provided by the Broadcasting Unit	120,000	75,995
4. Surplus income of catering and bar services	150,000	210,000
5. Members contributions under the European Parliament (Irish Representatives) Pensions Scheme, 1979	32,000	36,543
6. Miscellaneous	<u>15,000</u>	<u>5,886</u>
<b>Total</b>	<u>807,000</u>	<u>940,595</u>

### Explanation of Variations

1. Income from the sale of Parliamentary publications is difficult to estimate as it is dependent on the number of such publications arising from parliamentary business and the demand for same.
2. The shortfall arises because a planned increase in the level of contribution from a number of broadcasters for Oireachtas material was not agreed in 1998.
3. Demand for the service is driven by news and is difficult to predict.
4. The excess arises because of the accumulated balance of surplus income from previous years.

## 8. COMMITMENTS

The global figure for commitments likely to materialise amounted to £761,681.

## 9. MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to £58,647.

## Vote 2

### 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	60,007	68	2	6,597
Overtime and extra attendance	310,434	142	17	9,531
Shift and roster allowances	53,209	50	-	-
Miscellaneous	4,528	14	-	-
Total extra remuneration	428,178	168*	21*	11,419*

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

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

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	23,155	3	2	11,051
Overtime and extra attendance	301,166	209	-	-
Total extra remuneration	324,321	209*	2	14,578*

\* Three individuals received allowances in both categories.

### 11. MISCELLANEOUS ITEMS

In addition to the amounts expended, an amount of £1,086,000 was received from Vote 4, Increases in Remuneration and Pensions, as follows;

Subhead	£000
F.	15
G.	65
J.1.	472
J.2.	182
J.3.	38
K.1.	314
	<u>1,086</u>

Salary costs, estimated at £30,543, for two officers on secondment from the Department of Arts, Heritage, Gaeltacht and the Islands (£25,391) and the Department of Finance (£5,152) were borne by those departments.

Payments totalling £16,896 were made to four retired members of staff in receipt of civil service pensions who were re-employed during 1998.

Legal costs in the sum of £12,823 were paid in respect of legal proceedings against the Office (F200/1/72).



**12. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	17
IT Consumables <i>etc.</i>	6
Parliamentary Publications	1,540
Other	<u>16</u>
	<u>1,579</u>

**13. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Withholding Tax	4
Pension Contributions	5
Income Tax	29
Value Added Tax	1
Pay Related Social Insurance	<u>14</u>
	<u>53</u>

KIERAN COUGHLAN

*Accounting Officer*

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

31 March 1999

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**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 1998 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 1998.

JOHN PURCELL

*Comptroller and Auditor General*

## DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	4,362	4,428	-
A.2. Travel and Subsistence	346	303	41
A.3. Incidental Expenses	665	1,106	28
A.4. Postal and Telecommunications Services	374	318	15
A.5. Office Machinery and other Office Supplies	682	660	(4)
A.6. Office Premises Expenses	287	250	3
A.7. Consultancy Services	310	118	2
<b>OTHER SERVICES</b>			
B. National Economic and Social Council (Grant-in-Aid)	384	384	-
C. Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988	930	164	-
D. Forum for Peace and Reconciliation	80	2	-
E. Commemoration Initiatives	350	542	4
F. All-Party Committee on the Constitution	240	160	-
G. Information Society Commission	500	510	2
H. National Partnership Centre	500	341	6
I. National Economic and Social Forum (Grant-in-Aid)	500	377	-
J. Tribunal of Inquiry (I)	4,500	3,117	-
K. Territorial Employment Pacts	45	45	-
L. Tribunal of Inquiry (II)	1,800	1,328	190
M. All-Party Committee on SMI	50	14	-
O. Northern Ireland Agreements			
Original	Nil		
Supplementary	<u>3,400,000</u>	3,400	2,535
			-



Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
P. Millennium Celebrations			
Original Nil			
Supplementary <u>1,000</u>	1	-	1
<b>Gross Total</b>			
Original £16,905,000			
Supplementary <u>3,401,000</u>	20,306	16,702	288
Deduct:-			
N. Appropriations in Aid	5	68	-
<b>Net Total</b>			
Original £16,900,000			
Supplementary <u>3,401,000</u>	20,301	16,634	288
<b>SURPLUS TO BE SURRENDERED:-</b>	<b>£3,666,507</b>	<b>£4,655,504</b>	

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			16,634
<b>Changes in Capital Assets</b>			
Purchases Cash	(407)		
Depreciation	322		
Loss on Disposals	<u>2</u>	(83)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	164		
Decrease in Stock	<u>12</u>	<u>176</u>	<u>93</u>
<b>Direct Expenditure</b>			16,727
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	3,636		
Notional Rents	<u>709</u>		<u>4,345</u>
<b>Operating Cost</b>			<u><u>21,072</u></u>

Vote 3

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			924
<b>Current Assets</b>			
Stocks (Note 13)		53	
Prepayments		17	
Other Debit Balances:			
Personal Suspense Accounts	28		
Recoupments Due	<u>59</u>	87	
PMG Balance and Cash	1,398		
Less Orders Outstanding	<u>(868)</u>	<u>530</u>	
<b>Total Current Assets</b>		<u>687</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		305	
Other Credit Balances:			
Payroll Deductions	31		
Due to State (Note 14)	<u>45</u>	76	
Net Liability to the Exchequer (Note 4)		<u>541</u>	
<b>Total Current Liabilities</b>		<u>922</u>	
<b>Net Current Liabilities</b>			<u>(235)</u>
<b>Net Assets</b>			<u>689</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	955	618	1,573
Adjustment	87	2	89
Additions	368	35	403
Disposals	<u>(5)</u>	<u>-</u>	<u>(5)</u>
Gross Assets at 31 December 1998	<u>1,405</u>	<u>655</u>	<u>2,060</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	455	346	801
Adjustment	16	-	16
Depreciation for the year	256	66	322
Depreciation on Disposals	<u>(3)</u>	<u>-</u>	<u>(3)</u>
Cumulative Depreciation at 31 December 1998	<u>724</u>	<u>412</u>	<u>1,136</u>
<b>Net Assets at 31 December 1998</b>	<u>681</u>	<u>243</u>	<u>924</u>

Note:

The adjustment of assets represents certain items omitted from the 1997 statement, and adjustments to the items transferred to the Department of Tourism, Sport and Recreation in 1997.



#### 4. NET LIABILITY TO THE EXCHEQUER

##### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1998

	£'000	£'000
Surplus to be surrendered		3,667
Less Exchequer Grant Undrawn		<u>(3,126)</u>
Net Liability to the Exchequer		<u>541</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	530	
Debit Balances: Suspense	<u>87</u>	617
<b>Less: Creditors</b>		
Due to State	(45)	
Credit Balances: Suspense	<u>(31)</u>	<u>(76)</u>
		<u>541</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	43	Savings arose as the amount due to the Department of Foreign Affairs was not paid in full before the year end.
A.3.	(441)	The excess expenditure relates to the visit by President Clinton in 1998. This amount was recouped to the Department of Foreign Affairs for expenses incurred.
A.4.	56	The introduction of ISDN resulted in the cessation of some direct telephone lines and contributed to a saving in telecommunications costs.
A.6.	37	Savings arose as the energy costs in the Department were less than anticipated.
A.7.	192	Savings arose as the Basic Income Study was not completed in 1998 and some other projects did not commence in 1998 as proposed.
C.	766	Savings arose as the level of funding to projects was lower than anticipated. Applications for projects were advertised in December 1998.
D.	78	Savings arose as the printing of outstanding volumes of the Forum's proceedings was not completed in 1998, and as there were no meetings of the Forum in 1998.
E.	(192)	The additional expenditure relates to a grant of £200,000 towards the Oulart Hill Memorial.
F.	80	Savings arose as elements of the work programme did not take place, and pay costs were lower than anticipated.
H.	159	The National Partnership Centre budget was estimated in advance of the completion of the detailed work programme by the Board. Hence, expenditure was lower than originally envisaged in the 1998 Estimates.

### Vote 3

Subhead	Less/(More) than Provided £'000	Explanation
I.	123	Costs in respect of Forum meetings and other Forum business were less than anticipated as the Forum was only reconstituted in late 1998.
J.	1,383	Savings arose as legal costs of those entitled to claim were not presented for payment as early as anticipated.
L.	472	Savings arose as legal fees did not arise as early as anticipated.
M.	36	The Committee was established during 1998, and savings arose as anticipated elements of the work programme did not occur during the year.
O.	865	Savings arose as the Referendum Commission costs associated with the Northern Ireland Referendum were lower than anticipated.

### 6. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Miscellaneous	5,000	68,066

#### Explanation of Variations

- The variation in miscellaneous receipts was due to higher than anticipated sales of publications and to the cancellation of payable orders relating to 1997.

### 7. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to approximately £108,000. The commitments relate to the provision of grants from subhead C. Irish Sailors and Soldiers Land Trust Act, 1988.

### 8. MATURED LIABILITIES

Matured liabilities outstanding at the year end amount to £177,628

### 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	85,848	74	4	11,060
Overtime and extra attendance	254,592	110	20	11,735
Total extra remuneration	340,440	139*	24	12,016*

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



## 10. MISCELLANEOUS ITEMS

The account includes a sum of £50,636 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach and Minister of State in 1998.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £268,000 is included in the estimate for 1999.

Awards totalling £8,665 were made to 170 individuals under the scheme for the recognition of exceptional performance.

## 11. EU FUNDING

### Miscellaneous EU receipts:

EU contributions were received in 1998 in respect of some specific projects as follows:

A total of £42,000 was received arising from the EU commitment to match Vote expenditure on projects carried out under the "Communicating Europe" Initiative which promotes an awareness of European issues. This function was funded from subhead B. of the Vote prior to its transfer to the Department of Foreign Affairs during 1997.

An amount of £8,203 was received as the final instalment of the EU contribution towards the cost of a Famine Publication which was a Commemoration Initiative funded from subhead G. of the Vote.

An amount of £7,500 received from the ERDF and taken to account as Appropriations in Aid related to a commemoration initiative concert held in Australia in 1997 and was included in the recorded expenditure from subhead G.-Commemoration Initiatives in that year.

## 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 1998

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1998</i> £	<i>Total Expenditure to 31 December 1998</i> £
All-Party Committee on the Constitution	1996	160,000	439,000
All-Party Committee on SMI	1998	13,729	13,729
Tribunal of Inquiry (I) (Dunnes Payments)	1997	3,117,214	4,142,580
Tribunal of Inquiry (II) (Payments to Messrs Haughey and Lowry)	1997	1,327,803	1,763,564

**Vote 3**

**13. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	33
IT Consumables etc.	4
Publications	<u>16</u>
	<u>53</u>

**14. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	13
Pay Related Social Insurance	(5)
Retention Tax	20
Pension Contribution	2
Value Added Tax	<u>15</u>
	<u>45</u>

PADDY TEAHON  
*Accounting Officer*  
DEPARTMENT OF THE TAOISEACH  
31 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 1998 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 1998. Attention is drawn to paragraph 5 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*



## INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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	84,140	77,077	-

### SURPLUS TO BE SURRENDERED

**£7,062,559    £8,967,600**

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 1998

	£'000	£'000
<b>Current Assets</b>		
PMG Balance and Cash		1
<b>Less: Current Liabilities</b>		
Net Liability to the Exchequer (Note 2)		1
<b>Net Current Assets</b>		<u>NIL</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 1998

	£'000
Surplus to be surrendered	7,063
Less Exchequer Grant Undrawn	<u>(7,062)</u>
Net Liability to the Exchequer	<u>1</u>
<b>Represented by:</b>	
<b>Debtors</b>	
Net PMG position and cash	<u>1</u>

Vote 4

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

Less/(More) than Provided £'000	Explanation
7,063	During the year, the cost of the Garda pay settlement was included in a supplementary estimate on the Garda Vote. Certain pay settlements in the health sector were also included in the supplementary estimate on the Health and Children Vote. These provisions, combined with savings arising on other Votes, which offset their requirements from this Vote, resulted in the saving.

4. EXPENDITURE DETAILS

EXPENDITURE

Vote No.	Service	£	£
<b>2</b>	<b>Houses of the Oireachtas and the European Parliament</b>		
	Allowances to or in respect of former members of the Houses of the Oireachtas	15,000	
	Ciste Pinsean Thithe an Oireachtais(Comhaltai) (Grant-in-Aid)	65,000	
	Salaries of members of the Houses of the Oireachtas:		
	<i>Dáil Éireann</i>	472,000	
	<i>Seanad Éireann</i>	182,000	
	<i>European Parliament (including Superannuation Payments</i>	38,000	
	Payments in respect of secretarial assistance for non-office holding members of the Houses of the Oireachtas:		
	<i>Dáil Éireann</i>	314,000	1,086,000
<b>5</b>	<b>Central Statistics Office</b>		90,000
<b>6</b>	<b>Office of the Minister for Finance</b>		
	ESRI Administration and General Expenses (Grant-in-Aid)	67,691	
	Institute of Public Administration (Grant-in-Aid)	<u>77,000</u>	144,691
<b>9</b>	<b>Office of the Revenue Commissioners</b>		5,407,000
<b>14</b>	<b>Office of the Director of Public Prosecutions</b>		70,000
<b>26</b>	<b>Office of the Minister for Education and Science</b>		
	Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-Aid) ( <i>National Lottery Funded</i> )		9,000
<b>27</b>	<b>First Level Education</b>		
	Grants towards Clerical Assistance in National Schools	600,000	
	Special Services for Children in Care	1,300,000	
	Special Educational Projects	<u>7,000</u>	1,907,000
<b>28</b>	<b>Second Level and Further Education</b>		
	Annual Non-Capital Grants to VEC's (excluding certain grants in respect of Specialist Colleges and student support)		35,000



Vote No.	Service	£	£
<b>29</b>	<b>Third Level and Further Education</b>		
	An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses	10,000	
	An tÚdarás um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	16,724,000	
	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> ) Royal Irish Academy	121,000	
	Grants in respect of the Running Costs of the Institutes of Technology and one VEC College	9,300,000	
	Training Colleges for Primary Teachers excluding those funded through the HEA	50,000	
	Training Colleges for Teachers of Home Economics	80,000	
	Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	<u>63,000</u>	26,348,000
<b>30</b>	<b>Marine and Natural Resources</b>		
	An Bord Iascaigh Mhara: Administration and Current Development (Grant-in-Aid)		86,000
<b>31</b>	<b>Agriculture and Food</b>		
	Salaries, Wages and Allowances	3,150,000	
	Remuneration of Temporary Veterinary Inspectors	500,000	
	Teagasc - Grant-in-Aid for General Expenses	2,833,000	
	Teagasc - Grant-in-Aid for Superannuation Purposes	<u>1,313,000</u>	7,796,000
<b>32</b>	<b>Public Enterprise</b>		
	Radiological Protection Institute of Ireland (Grant-in-Aid) for General Expenses		46,000
<b>33</b>	<b>Health and Children</b>		
	Salaries, Wages and Allowances	62,000	
	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)	11,661,000	
	Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board	16,511,000	
	Grants on behalf of Health Boards to certain other Health Bodies	<u>5,243,000</u>	33,477,000
<b>35</b>	<b>Tourism, Sport and Recreation</b>		
	Shannon Free Airport Development Company Ltd Administration and General Expenses (Tourism Development) (Grant-in-Aid)	78,750	
	CERT Ltd Grant for General Administration Expenses and Training	<u>134,000</u>	212,750
<b>41</b>	<b>An Chomhairle Ealaíon</b>		
	Grant under Section 5 of the Arts Act 1951 (Grant-in-Aid)		71,000

**Vote 4**

<i>Vote No.</i>	<i>Service</i>	<i>£</i>	<i>£</i>
<b>42</b>	<b>An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán</b>		
	General Expenses of the Main Cultural Institutions (Grant-in-Aid) (National Lottery Funded)	143,000	
	Údarás na Gaeltachta - Caitheachas Reatha (Deontas-i-gCabhair)	<u>55,000</u>	198,000
<b>43</b>	<b>National Gallery</b>		<u>94,000</u>
	<b>TOTAL</b>		<u><u>77,077,441</u></u>

P.H. MULLARKEY  
*Accounting Officer*  
DEPARTMENT OF FINANCE  
22 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Increases in Remuneration and Pensions for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	10,396	10,466	-
A.2. Travel and Subsistence	368	394	-
A.3. Incidental Expenses	325	310	(34)
A.4. Postal and Telecommunications Services	827	794	41
A.5. Office Machinery and other Office Supplies	1,050	1,070	(175)
A.6. Office Premises Expenses	400	480	59
A.7. Consultancy Services	170	59	(15)
A.8. Collection of Statistics	3,074	2,687	-
<b>Gross Total</b>	16,610	16,260	(124)
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1,370	1,304	168
<b>Net Total</b>	15,240	14,956	(292)
<b>SURPLUS TO BE SURRENDERED</b>	<b>£284,412</b>		<b>€361,129</b>

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn (Cash)</b>			14,955
<b>Changes in Capital Assets</b>			
Purchases Cash	(420)		
Depreciation	939		
Loss on Disposals	<u>24</u>	543	
<b>Assets under Development</b>			
Cash Payments		(1,175)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	353		
Decrease in Stock	<u>2</u>	<u>355</u>	<u>(277)</u>
<b>Direct Expenditure</b>			14,678
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	90		
Net Allied Services Expenditure	4,607		
Notional Rents	<u>405</u>		<u>5,102</u>
<b>Operating Cost</b>			<u>19,780</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			3,616
<b>Assets Under Development (Note 4)</b>			<u>925</u>
			4,541
<b>Current Assets</b>			
Stocks (Note 11)		142	
Prepayments		283	
Accrued Income		223	
Other Debit Balances: Suspense		110	
PMG Balance and Cash	511		
Less Orders Outstanding	<u>(601)</u>	(90)	
Amount owed by the Exchequer (Note 5)		<u>429</u>	
<b>Total Current Assets</b>		<u>1,097</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		159	
Deferred Income		55	
Other Credit Balances: Suspense		100	
Due to State (Note 12)		<u>349</u>	
<b>Total Current Liabilities</b>		<u>663</u>	
<b>Net Current Assets</b>			<u>434</u>
<b>Net Assets</b>			<u>4,975</u>



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	<b>Office Equipment £'000</b>	<b>Furniture and Fittings £'000</b>	<b>Total £'000</b>
Cost or Valuation at 1 January 1998	5,811	1,372	7,183
Additions	1,137	55	1,192
Disposals	<u>(23)</u>	<u>(130)</u>	<u>(153)</u>
Gross Assets at 31 December 1998	<u>6,925</u>	<u>1,297</u>	<u>8,222</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	3,167	629	3,796
Depreciation for the year	811	128	939
Depreciation on Disposals	<u>(13)</u>	<u>(116)</u>	<u>(129)</u>
Cumulative Depreciation at 31 December 1998	<u>3,965</u>	<u>641</u>	<u>4,606</u>
Net Assets at 31 December 1998	<u>2,960</u>	<u>656</u>	<u>3,616</u>

**Note:**

The opening balances for non-IT assets are not equal to the closing balances at 31 December 1997. The amended figures reflect the consolidation of offices and physical auditing carried out in 1998.

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	<b>In House Computer Applications £'000</b>
Opening Balance at 1 January 1998	522
Cash Payments for the year	1,175
Transferred to Assets Register	<u>(772)</u>
Amounts carried forward at 31 December 1998	<u>925</u>

## 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 1998

	£'000	£'000
Surplus to be surrendered		284
Less Exchequer Grant Undrawn		(713)
Amount owed by the Exchequer		<u>(429)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		110
<b>Less: Creditors</b>		
Due to State	(349)	
Credit Balances: Suspense	(100)	
Net PMG position and cash	<u>(90)</u>	<u>(539)</u>
		<u>(429)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	111	A major IT related consultancy commenced later than anticipated.

### 7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. European Union receipts	1,170,000	1,006,843
2. Miscellaneous	<u>200,000</u>	<u>296,861</u>
<b>Total</b>	<u>1,370,000</u>	<u>1,303,704</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 1998, commitments likely to materialise in future years amount to approximately £23,488.



## 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	71,517	127	-	-
Overtime and extra attendance	175,013	244	2**	5,882
Shift and roster allowances	23,239	15	-	-
Miscellaneous	1,250	10	-	-
Total extra remuneration	271,019	396*	2	-

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

\*\* Two people received more than £5,000 in respect of overtime payments but amounts of £1,865 and £1,460 were recovered in each case respectively from Vote 2 - Houses of the Oireachtas and the European Parliament.

## 10. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £550,000 is included in the Estimate for 1999.

In addition to the amount expended under this Vote, a total of £90,000 was received from the Vote for Increases in Remuneration and Pensions (No. 4)

In addition to the amount expended under subhead A.3. a total of £15,000 received from the Training Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance, was expended during 1998.

In accordance with the Administrative Budget Agreement, 10 awards were made totalling £1,250 under the Exceptional Performance scheme. The highest award was £150.

*Ex-gratia* payments totalling £9,553 were made to four temporary staff on their retirement. The highest payment was £5,241.

## 11. STOCKS

Stocks at 31 December 1998 comprise:

	£'000
Publications	24*
Stationery	86
IT Consumables	<u>32</u>
	<u>142</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 1998 consisted of:

	£'000
Value Added Tax	2
Income Tax	216
Pay Related Social Insurance	94
Pension Contributions	<u>37</u>
	<u>349</u>

DONAL MURPHY  
*Accounting Officer*  
CENTRAL STATISTICS OFFICE  
31 March 1999

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#### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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 and grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	14,652	14,698	-
A.2. Travel and Subsistence	376	366	37
A.3. Incidental Expenses	1,008	1,110	24
A.4. Postal and Telecommunications Services	578	560	42
A.5. Office Machinery and other Office Supplies	1,964	1,577	(24)
A.6. Office Premises Expenses	373	329	27
A.7. Consultancy Services	824	606	47
A.8. Central Information Technology Service	1,500	330	(34)
<b>OTHER SERVICES</b>			
B. Consultancy Services	1,000	3	-
C. Information Technology, Training Initiatives and Strategic Management Fund	750	753	-
D. Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,486	1,486	-
E. Institute of Public Administration (Grant-in-Aid)	1,486	1,486	-
F. Losses in respect of certain loans for Industrial Development purposes advanced by ICC Bank plc	150	43	58
G. Gaeleagras na Seirbhíse Poiblí ( <i>National Lottery Funded</i> )	135	135	2
H. Civil Service Arbitration and Appeals Procedures	30	20	-
I. Review Body on Higher Remuneration in the Public Sector	40	25	-
J. Contribution to the Common Fund for Commodities	50	-	-
K. Management Expenses of Assets and Liabilities of Foir Teoranta transferred to ICC Bank plc	300	343	263
L. Structural Funds Technical Assistance and Other Costs	2,968	1,261	118
M. Determination Committees	200	-	-
N. Payments to the Promoters of Certain Charitable Lotteries ( <i>National Lottery Funded</i> )	5,448	5,448	-

## Vote 6

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
O.	Currency Changeover Board	775	774	(8)
P.	Special Support Programme For Northern Ireland and the Border Counties of Ireland (Grant-In-Aid) Technical Assistance and Other Costs	608	1,054	5
Q.	Interreg Programmes (Grant-In-Aid) Technical Assistance and other Costs	500	217	-
R.	Claims Agency	200	-	-
	<b>Gross Total</b>	37,401	32,624	557
	<i>Deduct:-</i>			
S.	Appropriations in Aid	320	314	166
	<b>Net Total</b>	37,081	32,310	391
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£4,771,314</b>	<b>€6,058,319</b>	

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			32,310
<b>Changes in Capital Assets</b>			
Purchases Cash	(899)		
Disposals Cash	2		
Depreciation	977		
Loss on Disposals	<u>20</u>	100	
<b>Assets Under Development</b>			
Cash Payments		(521)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(391)		
Increase in Stock	<u>(11)</u>	<u>(402)</u>	<u>(823)</u>
<b>Direct Expenditure</b>			31,487
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	145		
Net Allied Services Expenditure	6,437		
Notional Rents	<u>1,155</u>		<u>7,737</u>
<b>Operating Cost</b>			<u>39,224</u>



**2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998**

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			2,129
<b>Assets Under Development (Note 4)</b>			<u>925</u>
			3,054
<b>Current Assets</b>			
Stocks (Note 15)		50	
Prepayments		181	
Accrued Income		166	
Other Debit Balances:			
GTN Payments	212		
Travelling Imprests	<u>36</u>	248	
PMG Balance and Cash	2,246		
Less Orders Outstanding	<u>(380)</u>	<u>1,866</u>	
<b>Total Current Assets</b>		<u>2,511</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		738	
Other Credit Balances:			
Due to State (Note 16)	462		
Payroll Deductions	40		
Recoupable Salaries	34		
Other Suspense Items	<u>63</u>	599	
Net Liability to the Exchequer (Note 5)		<u>1,515</u>	
<b>Total Current Liabilities</b>		<u>2,852</u>	
<b>Net Current Liabilities</b>			<u>(341)</u>
<b>Net Assets</b>			<u>2,713</u>

**Vote 6**

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	<b>Hardware/ Software</b>	<b>Furniture and Fittings</b>	<b>GTN<sup>1</sup></b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Cost or Valuation at 1 January 1998	4,125	2,138	1,307	396	7,966
Adjustments <sup>2</sup>	-	(56)	-	-	(56)
Additions	642	87	1	106	836
Disposals	<u>(265)</u>	<u>(37)</u>	<u>-</u>	<u>(69)</u>	<u>(371)</u>
Gross Assets at 31 December 1998	<u>4,502</u>	<u>2,132</u>	<u>1,308</u>	<u>433</u>	<u>8,375</u>
<b>Accumulated Depreciation</b>					
Opening Balance at 1 January 1998	2,893	1,318	1,219	243	5,673
Adjustments <sup>2</sup>	-	(60)	-	-	(60)
Depreciation for the year	647	211	48	71	977
Depreciation on Disposals	<u>(254)</u>	<u>(28)</u>	<u>-</u>	<u>(62)</u>	<u>(344)</u>
Cumulative Depreciation at 31 December 1998	<u>3,286</u>	<u>1,441</u>	<u>1,267</u>	<u>252</u>	<u>6,246</u>
Net Assets at 31 December 1998	<u>1,216</u>	<u>691</u>	<u>41</u>	<u>181</u>	<u>2,129</u>

**Notes:**

1. Government Telecommunications Network.
2. The revision of the gross assets and depreciation balances arose from a continuing review of the original valuation figures.

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	<b>In-house Computer Applications £'000</b>
Amounts brought forward at 1 January 1998	410
Cash payments for the year	521
Transferred to Assets Register	(3)
Adjustment in respect of cancelled projects	<u>(3)</u>
Amounts carried forward at 31 December 1998	<u>925</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 1998

	£'000	£'000
Surplus to be surrendered		4,771
Less Exchequer Grant Undrawn		(3,256)
Net Liability to the Exchequer		<u>1,515</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	1,866	
Debit Balances: Suspense	<u>248</u>	2,114
<b>Less: Creditors</b>		
Due to State	(462)	
Credit Balances: Suspense	<u>(137)</u>	(599)
		<u>1,515</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

An amount of £17,367, received from the European Commission as part of funding for the National Information Programme on EMU, was lodged to the Exchequer as an Extra Receipt, as the expenditure being funded was incurred in 1997.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7	218	The savings arose because certain consultancy projects planned for 1998 did not go ahead.
A.8	1,170	The savings arose for the following reasons:- (1) Work on modifications to COREPAY was deferred. (2) The responses received for delivery of a Human Resource Management System failed to specify all costs involved as defined in the Request for Tenders and expenditure was therefore not incurred. (3) Because of the Year 2000 and cost considerations, a decision was taken to close the GTN on a single date rather than on a phased basis. This obviated the need for special software and possible replacement equipment. (4) Due to a change in policy, replacement servers were not required.
B	997	This provision was based on the expected costs incurred in employing advisors in relation to a possible sale or restructuring of the State banking sector. As the sale process only commenced in late 1998, only £2,500 was spent in 1998.
F	107	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 9)

## Vote 6

Subhead	Less/(More) than Provided £'000	Explanation
H	10	The saving arose because there were fewer sittings of the Board in 1998 than were expected.
I	15	The Review Body submitted its report on the fifth general review in January 1997 and received no further references during 1998.
J	50	There was no demand in 1998 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.
K	(43)	The 1998 estimate did not include the cost of VAT on the management fees paid to ICC in respect of the Foir Teo portfolio. The total cost of VAT on these fees amounted to £59,542 in 1998.
L	1,707	The savings arose because two of the measures under this programme commenced later in the year.
M	200	The savings arose because the panels from which the 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.
P	(446)	European Commission requirements oblige us to show a balanced expenditure profile over the lifetime of the Programmes. In reality, expenditure fell short of the profile in 1997, which was partly compensated for by this apparent overshoot in 1998.
Q	283	The saving can be attributed to a lower than expected expenditure on Technical Assistance items, unforeseen delays in starting programmes and the fact that no projects emerged during the year under some programmes.
R	200	The allocation was not required as the Claims Agency was not established by 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	4,186
2. Receipts from the EU in relation to the National Information Programme on the changeover to EMU and the Euro	200,000	182,174
3. Receipts from Departments in respect of Foreign Language Classes	40,000	27,475
4. Miscellaneous	<u>76,000</u>	<u>100,936</u>
<b>Total</b>	<u><b>320,000</b></u>	<u><b>314,771</b></u>

### Explanation of Variation

- The portion of EU receipts which related to expenditure incurred in 1997 was lodged as an Exchequer Extra Receipt (see Note 6) resulting in the lower outturn.
- Receipts expected before year-end were not received until 1999. These receipts are accounted for as 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 1998 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 1998, the principal outstanding was £814,538.

#### (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 £1,039,071

## 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	114,071	157	2	6,467
Overtime and extra attendance	460,857	219	25	17,617
Miscellaneous	50,632	30	1	13,154
Total extra remuneration	625,560	304*	33*	17,617

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

## 11. MISCELLANEOUS ITEMS

The 1999 Estimate provision includes carry forward savings of £1,040,000 from 1998 under the terms of the Administrative Budget Agreement.

This account includes expenditure of £253,313 in respect of 18 officers on loan without repayment. Payments range from £2,836 to £49,943.

The following amounts were paid from the Training Initiatives Fund (subhead C. of the Vote) in relation to projects operated by the Department of Finance: £20,000 for the Leaders for Tomorrow Programme, £4,000 for the Crossing the Boundaries Project, £4,000 on behalf of the Policy Analysis Network, £13,000 for the Internal Auditors Network and £23,236 for the Strategic Management Programme.

## Vote 6

A total of £15,874 (including £6,656 tax paid to the Collector General) was spent on merit awards *i.e.* 81 individuals received payments ranging from £22 to £700.

A total of £427 was paid in respect of *ex-gratia* payments.

Official gifts at a total value of £112 were given during the year.

Subhead F: The end of year for these loans is October. The 1998 outturn of £43,252 relates to the period 1 November 1996 to 31 October 1997. The accrued liability of £58,000 at the end of 1998 is for the period 1 November 1997 to 31 December 1998.

Subhead K: The end of year for these expenses is March. The 1998 outturn of £343,077 relates to the period 1 April 1997 to 31 March 1998. The accrued liability of £262,500 at the end of 1998 is for the period 1 April 1998 to 31 December 1998.

The drawdown of £144,691 from Vote 4 comprised: £67,691 for subhead D. (Economic and Social Research Institute) and £77,000 for subhead E. (Institute of Public Administration).

The Net Allied Services expenditure of £6,503,000, 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	4,431
10	Office of Public Works	1,778
20	Garda Síochána	102
	Central Fund - Ministerial, <i>etc.</i> pensions (No.38 of 1938, <i>etc.</i> )	<u>126</u>
	Total	<u>6,437</u>

## 12. EU FUNDING DETAILS

The following subheads are funded by the European Regional Development Fund (ERDF). Estimates of expenditure and actual outturns were as follows:

Subhead	Description	Estimate £	Outturn £
L	Structural Funds Technical Assistance and other costs	2,968,000	1,261,285
P	Special Support Programme for Northern Ireland and the Border Counties of Ireland (Grant-In-Aid) Technical Assistance and other costs	608,000	1,053,653
Q	Interreg Programmes (Grant-In-Aid) Technical Assistance and other costs	500,000	217,177



**13. COMMISSIONS AND INQUIRIES ETC.**

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1998 £</i>	<i>Cumulative Expenditure to 31 December, 1998 £</i>
Civil Service Arbitration Board	1950/51	18,685	432,182
Review Body on Higher Remuneration in the Public Sector	1969/70	25,365	1,249,662
Civil Service Appeals Board	1993	1,000	12,410

**14. NATIONAL LOTTERY FUNDING**

The following subheads were entirely funded from the National Lottery:

	<b>Provision £'000</b>	<b>Outturn £'000</b>
Subhead G    Gaeleagras na Seirbhíse Poiblí	135	135
Subhead N    Payments to the Promoters of Certain Charitable Lotteries	<u>5,448</u>	<u>5,448</u>
	<u>5,583</u>	<u>5,583</u>
<b>Subhead N    Detailed Breakdown</b>	<b>£</b>	<b>£</b>
Gael-Linn	492,301	
The Liffey Trust	60,148	
The Hanley Centre	42,015	
COPE Foundation	243,779	
Asthma Society of Ireland	101,851	
Associated Charities Trust	46,119	
Irish Cancer Society	304,957	
The Polio Fellowship of Ireland	304,956	
Irish Wheelchair Association	45,899	
Rehab Group	3,736,642	
Drogheda Community Services	<u>69,333</u>	<u>5,448,000</u>

**15. STOCKS**

Stocks at 31 December 1998 comprise:

	<b>£'000</b>
Stationery	23
IT Consumables etc.	<u>27</u>
	<u>50</u>

**Vote 6**

**16. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	<b>£'000</b>
Income Tax	324
Pay Related Social Insurance	62
Withholding Tax	70
Value Added Tax	5
Pension Contributions	<u>1</u>
	<u><b>462</b></u>

P.H. MULLARKEY  
*Accounting Officer*  
DEPARTMENT OF FINANCE  
31 March 1999

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**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 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A. Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	74,996	74,330	-
B. Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	15,774	15,874	-
C. <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	2,646	2,484	-
D. Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	13,104	10,349	-
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	9,608	8,646	-
G. Injury Grants and Medical Fees	114	117	-
H. Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	8	8	-
I. Fees to Pensions Board	33	32	-
<b>Gross Total</b>	116,286	111,843	-
<i>Deduct:-</i>			
J. Appropriations in Aid	13,892	15,896	-
<b>Net Total</b>	102,394	95,947	-

**SURPLUS TO BE SURRENDERED**

**£6,446,688    £8,185,605**

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

## NOTES

## 1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Current Assets</b>			
Other Debit Balances: Suspense		8	
PMG Balance and Cash	3,102		
Less Orders Outstanding	<u>(213)</u>	<u>2,889</u>	2,897
<b>Less Current Liabilities</b>			
Net Liability to the Exchequer (Note 2)			<u>2,897</u>
<b>Net Current Assets</b>			NIL
<b>Net Assets</b>			NIL

## 2. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor  
Balances held at 31 December 1998

	£'000	£'000
Surplus to be surrendered		6,447
Less Exchequer Grant Undrawn		<u>(3,550)</u>
Net Liability to the Exchequer		<u>2,897</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	2,889	
Debit Balances: Suspense	<u>8</u>	<u>2,897</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
C.	162	The reduction in the number of beneficiaries was greater than expected.
D.	2,755	Expenditure under this subhead is difficult to estimate as 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 the service.
F.	962	In estimating expenditure under this heading, it is difficult to predict the number of officers who retire on grounds of ill-health or who die 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 27 June 1929, interpreting and supplementing Article 10 of the Treaty of 6 December 1921, and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E).	3,000	2,664
2. Receipt from the Social Welfare Consolidation Act, 1993 (No. 38 of 1993) in respect of pension liability of staff.	5,400,000	5,400,000
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	69,000	198,011
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	7,500,000	8,802,402
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)	420,000	640,525
6. Repayment of Gratuities <i>etc.</i>	10,000	120,918
7. Purchase of Notional Service	450,000	715,700
8. Miscellaneous	<u>40,000</u>	<u>15,977</u>
<b>Total</b>	<u>13,892,000</u>	<u>15,896,197</u>

## Explanation of Variations

3. The number of staff on loan can vary from year to year making accurate estimation difficult.
4. The increase is due to additional new recruits, and a rise in pay levels, following the implementation of restructuring pay awards under the Programme for Competitiveness and Work.
5. The increase is due to additional new recruits and a rise in pay levels.
6. It is not possible to accurately forecast the number and value of gratuities repaid each year.
7. The bulk of the difference is accounted for by payment in 1998 of sums relating to 1995 and 1996.
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.

## 5. DETAILS OF EXTRA REMUNERATION

In 1998, there were no waivers of abatement of pension. Abatement of fees was waived in the case of two civil servants, where special circumstances were deemed to apply.

P.H. MULLARKEY  
Accounting Officer  
DEPARTMENT OF FINANCE  
30 March 1999

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Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 1998 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 1998.

JOHN PURCELL  
Comptroller and Auditor General

## OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	3,700	3,374	-
A.2. Travel and Subsistence	466	425	-
A.3. Incidental Expenses	74	73	10
A.4. Postal and Telecommunications Services	33	36	3
A.5. Office Machinery and other Office Supplies	193	211	(3)
A.6. Office Premises Expenses	59	49	-
A.7. Consultancy Services	290	129	25
<b>Gross Total</b>	<b>4,815</b>	<b>4,297</b>	<b>35</b>
<i>Deduct:-</i>			
A.8. Appropriations in Aid	1,560	1,630	293
<b>Net Total</b>	<b>3,255</b>	<b>2,667</b>	<b>(258)</b>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£588,346    €747,045</b>		

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



## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			2,667
<b>Changes in Capital Assets</b>			
Purchases Cash	(149)		
Disposals Cash	1		
Depreciation	146		
Gain on Disposals	<u>(1)</u>	(3)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	10		
Decrease in Stock	<u>1</u>	<u>11</u>	<u>8</u>
<b>Direct Expenditure</b>			2,675
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure		394	
Notional Rents		<u>134</u>	<u>528</u>
<b>Operating Cost</b>			<u><u>3,203</u></u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			356
<b>Current Assets</b>			
Stocks (Note 8)		6	
Prepayments		7	
Accrued Income		293	
Other Debit Balances:			
Suspense		13	
PMG Balance and Cash	253		
Less Orders Outstanding	<u>(116)</u>	<u>137</u>	
<b>Total Current Assets</b>		<u>456</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		42	
Other Credit Balances:			
Suspense	3		
Payroll Deductions	17		
Due to State (Note 9)	<u>95</u>	115	
Net Liability to the Exchequer (Note 4)		<u>35</u>	
<b>Total Current Liabilities</b>		<u>192</u>	
<b>Net Current Assets</b>			<u>264</u>
<b>Net Assets</b>			<u><u>620</u></u>

**Vote 8**

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1998	640	208	848
Additions	138	11	149
Disposals	(35)	-	(35)
Gross Assets at 31 December 1998	<u>743</u>	<u>219</u>	<u>962</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	406	89	495
Depreciation for the year	124	22	146
Depreciation on Disposals	(35)	-	(35)
Cumulative Depreciation at 31 December 1998	<u>495</u>	<u>111</u>	<u>606</u>
Net Assets at 31 December 1998	<u>248</u>	<u>108</u>	<u>356</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 1998**

	£'000	£'000
Surplus to be surrendered		588
Less Exchequer Grant Undrawn		(553)
<b>Net Liability to the Exchequer</b>		<u>35</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	137	
Debit Balances: Suspense	<u>13</u>	150
<b>Less Creditors</b>		
Due to State	(95)	
Credit Balances: Suspense	<u>(20)</u>	(115)
		<u>35</u>



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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	326	Savings arose as a result of increased staff turnover and delays in filling vacancies.
A.2.	41	In addition to savings arising from staff vacancies, lower than anticipated travel costs were incurred on audits outside of Dublin.
A.4. &	(3)	The increase arose due to dedicated systems and equipment to the value of £22,000 being required for the investigation into the administration of Deposit
A.5.	(18)	Interest Retention Tax and Related Matters.
A.6.	10	This saving is primarily due to the acquisition of archive storage facilities at a lower cost than anticipated. Heat, light and fuel costs were also lower than estimated.
A.7.	161	The programme of Value for Money studies did not require the level of consultancy support which was anticipated and the Office did not have the anticipated recourse to its legal advisors in the course of the year.

## 6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipt of Audit Fees	1,520,000	1,590,069
2. Other Receipts	<u>40,000</u>	<u>39,931</u>
<b>Total</b>	<u><u>1,560,000</u></u>	<u><u>1,630,000</u></u>

### Explanation of Variation

- Two years audit fees were received in respect of one major audit.

## 7. MISCELLANEOUS ITEM

This account (subhead A.1.) includes expenditure of £22,542 in respect of an officer on secondment on a repayment basis to the Housing Finance Agency.

## 8. STOCKS

Stocks at 31 December 1998 comprised:

	£'000
Stationery	1
Consumables <i>etc.</i>	<u>5</u>
	<u>6</u>

Vote 8

9. DUE TO THE STATE

The amount due to the State at 31 December 1998 comprised:

	£'000
Income Tax	61
Pay Related Social Insurance	15
Pension Contributions	16
Withholding Tax	6
Value Added Tax	(3)
	<u>95</u>

JOSEPH J. MEADE  
*Accounting Officer*  
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL  
25 March 1999



**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 1998.

**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 1998 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  
1 June 1999*

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**Certificate of the Comptroller and Auditor General**

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*

OFFICE OF THE REVENUE COMMISSIONERS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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	129,203	127,246	-
A.2.	Travel and Subsistence	3,500	3,253	59
A.3.	Incidental Expenses	4,972	4,892	210
A.4.	Postal and Telecommunications Services	10,700	10,103	379
A.5.	Office Machinery and Other Office Supplies	18,733	20,218	342
A.6.	Office Premises Expenses	4,164	5,418	1,181
A.7.	Consultancy Services	3,100	3,358	202
A.8.	Machinery and Equipment for Security Printing and Stamping	360	207	16
A.9.	Motor Vehicles	650	936	17
A.10.	Law Charges, Fees and Rewards	2,100	1,972	227
A.11.	Compensation and Losses	300	158	1
Gross Total		177,782	177,761	2,634
Deduct:-				
A.12.	Appropriations in Aid	19,749	20,244	532
Net Total		158,033	157,517	2,102
SURPLUS TO BE SURRENDERED		£515,653    €654,744		

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



## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			157,517
<b>Changes in Capital Assets</b>			
Purchases Cash	(16,781)		
Disposals Cash	127		
Depreciation	17,204		
Gain on Disposals	<u>(85)</u>	465	
<b>Assets Under Development</b>			
Cash Payments		(9,652)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	766		
Decrease in Stock	<u>30</u>	<u>796</u>	<u>(8,391)</u>
<b>Direct Expenditure</b>			149,126
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	5,407		
Net Allied Services Expenditure	19,496		
Notional Rents	<u>6,018</u>		<u>30,921</u>
<b>Operating Cost</b>			<u>180,047</u>

Vote 9

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			20,829
<b>Assets Under Development (Note 4)</b>			<u>16,889</u>
			37,718
<b>Current Assets</b>			
Stocks (Note 12)		527	
Prepayments		1,526	
Accrued Income		699	
Other Debit Balances:			
Voluntary Deduction Schemes Advances	1,304		
Shared Buildings Advances	543		
Advances to OPW for building works etc.	694		
Advances for Travel and Subsistence purposes	78		
Miscellaneous Suspense	393		
Recoupable Expenditure	<u>105</u>	3,117	
PMG Balance and Cash	4,649		
Less Orders Outstanding	<u>(1,348)</u>	<u>3,301</u>	
<b>Total Current Assets</b>		<u>9,170</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		4,160	
Deferred Income		167	
Other Credit Balances:			
Payroll Deductions	2,618		
Due to State (Note 13)	3,151		
Vote Deposits	<u>183</u>	5,952	
Net Liability to the Exchequer (Note 5)		<u>466</u>	
<b>Total Current Liabilities</b>		<u>10,745</u>	
<b>Net Current Liabilities</b>			<u>(1,575)</u>
<b>Net Assets</b>			<u>36,143</u>



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	<b>Equipment</b>	<b>Furniture and Fittings</b>	<b>Totals</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Cost or Valuation at 1 January 1998	92,401	21,403	113,804
Additions	15,717	2,291	18,008
Disposals	<u>(580)</u>	<u>(72)</u>	<u>(652)</u>
Gross Assets at 31 December 1998	<u>107,538</u>	<u>23,622</u>	<u>131,160</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	79,155	14,568	93,723
Depreciation for the year <sup>1</sup>	14,842	2,362	17,204
Depreciation on Disposals	<u>(538)</u>	<u>(58)</u>	<u>(596)</u>
Cumulative Depreciation at 31 December 1998	<u>93,459</u>	<u>16,872</u>	<u>110,331</u>
<b>Net Assets at 31 December 1998</b>	<u><u>14,079</u></u>	<u><u>6,750</u></u>	<u><u>20,829</u></u>

Note:

1. 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 1998**

	<b>In-house Computer Applications £'000</b>
Amounts brought forward at 1 January 1998	10,361
Cash payments for the year	9,652
Transferred to Assets Register	<u>(3,124)</u>
<b>Amounts carried forward at 31 December 1998</b>	<u><u>16,889</u></u>

## Vote 9

### 5. NET LIABILITY TO THE EXCHEQUER

#### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1998

	£'000	£'000
Surplus to be surrendered		516
Less Exchequer Grant Undrawn		<u>(50)</u>
<b>Net Liability to the Exchequer</b>		<u><b>466</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	3,301	
Voluntary Deduction Schemes Advances	1,304	
Shared Buildings Advances	543	
Advances to OPW for building works etc.	694	
Advances for Travel and Subsistence purposes	78	
Miscellaneous Suspense	393	
Recoupable Expenditure	<u>105</u>	6,418
<b>Less: Creditors</b>		
Payroll Deductions	(2,618)	
Due to State	(3,151)	
Vote Deposits	<u>(183)</u>	<u>(5,952)</u>
		<u><b>466</b></u>

### 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. A sum of £54,026 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994.
2. Witness expenses amounted to £928.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	(1,254)	The excess was due to the completion of a number of projects earlier than originally planned.
A.8.	153	Some work planned for 1998 had to be deferred to 1999 because of the relocation of the Revenue Printing Centre.
A.9.	(286)	Additional motor vehicles were purchased to enhance the Revenue Mobile Service which is a key force in tackling the black economy.
A.11.	142	Fewer cases were concluded in 1998 than had been anticipated.



**8. APPROPRIATIONS IN AID**

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for services relating to pay-related Social Insurance Scheme	16,944,000	16,944,000
2. Receipts for microfiche work relating to health boards and state-sponsored bodies	50,000	6,447
3. Moneys received for special attendance of officers	500,000	458,153
4. Fines, forfeitures, law costs recovered	1,242,000	1,534,232
5. Proceeds of customs sales	75,000	94,264
6. Bill of entry receipts	20,000	42,729
7. Receipts from sale of official cars	10,000	125,980
8. Inward Processing Compensatory Interest	350,000	87,905
9. Miscellaneous	<u>558,000</u>	<u>949,783</u>
<b>Total</b>	<u><u>19,749,000</u></u>	<u><u>20,243,493</u></u>

**Explanation of Variation**

2. This service ceased on 31 December, 1997. Amounts paid in 1998 were due from 1997.
3. Receipts cannot be accurately estimated.
4. It is difficult to estimate receipts for these items.
5. Receipts vary with the quantity of seizures sold and the prices realised.
6. Receipts vary with demand.
7. More cars were sold and higher prices obtained than had been anticipated.
8. Difficult to anticipate receipts for this item.
9. Receipts cannot be closely estimated.

**9. COMMITMENTS**

Commitments likely to materialise amount to £2,099,985

## Vote 9

### 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	856,697	601	13	8,792
Overtime and extra attendance	4,453,453	3,512	171	14,687
Shift and roster allowances	306,787	162	9	8,826
Miscellaneous	74,704	100	1	8,750
Total extra remuneration	5,691,641	3,879*	245*	17,057

\* Some individuals received payments in more than one category.

### 11. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, a sum amounting to £5,407,000 was received from the Vote for Increases in Remuneration and Pensions (No. 4) 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 £357,000 was included in the Estimate for 1999.

A total of £45,436 was spent on Exceptional Performance Awards (*i.e.* 44 individual awards ranging from £200 to £2,000 and 9 group awards ranging from £209 to £1,980).

The cost of Revenue staff on loan to other Departments without recoupment was £106,762.

A fund was established under the auspices of the Law Society to pay stamp duty to Revenue on a number of documents that were found to be incorrectly stamped. The total fund came to £1.2m of which Revenue contributed £125,000 out of the Compensation and Losses subhead. (Department of Finance Sanction dated 7/1/98).

Compensation of £20,000 was paid in respect of a legal action taken by a member of the public.

Compensation of £8,750 was paid to a member of staff for loss of overtime earnings.

74 awards totalling £17,250 were made in 1998 under the Input (Staff Suggestions) Scheme.

Payments totalling £51,598 were made in 1998 from a suspense account to cover the costs of enhancing the International Trade Statistics Systems. This project is being entirely funded by the EU.



**12. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	332
IT Consumables <i>etc.</i>	158
Uniforms and Protective Clothing	<u>37</u>
	<u>527</u>

**13. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	2,352
Pay Related Social Insurance	569
Withholding Tax	106
Value Added Tax (Intra EU Acquisitions)	115
Perks Tax	<u>9</u>
	<u>3,151</u>

DERMOT B. QUIGLEY  
*Accounting Officer*  
 OFFICE OF THE REVENUE COMMISSIONERS  
 31 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*

## OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	13,528	12,591	-
A.2. Travel and Subsistence	840	733	2
A.3. Incidental Expenses	300	355	(32)
A.4. Postal and Telecommunications Services	706	729	57
A.5. Office Machinery and other Office Supplies	1,000	1,000	24
A.6. Office Premises Expenses	450	470	28
A.7. Consultancy Services	200	186	-
<b>OTHER SERVICES</b>			
B. President's Household Staff: Wages and Allowances			
<i>Original</i> £169,000			
<i>Supplementary</i> <u>61,000</u>	230	212	-
C. Zoological Society of Ireland			
<i>Original</i> £2,500,000			
<i>Less Supplementary</i> <u>295,000</u>	2,205	2,206	151
D. Purchase of Sites and Buildings			
<i>Original</i> £616,000			
<i>Supplementary</i> <u>67,000,000</u>	67,616	66,179	-
E. New Works, Alterations and Additions	39,000	40,161	142
F.1. Maintenance and Supplies			
<i>Original</i> £18,064,000			
<i>Supplementary</i> <u>3,256,000</u>	21,320	21,309	305
F.2. Government Supplies Agency			
<i>Original</i> £1,405,000			
<i>Supplementary</i> <u>400,000</u>	1,805	1,915	28
F.3. Rents, Rates, etc.			
<i>Original</i> £31,407,000			
<i>Supplementary</i> <u>5,893,000</u>	37,300	35,462	(2,043)
F.4. Fuel, Electricity, Water, Cleaning Materials, etc.	515	381	21
G. Purchase and Maintenance of Engineering Plant and Machinery and Stores			
<i>Original</i> £1,572,000			
<i>Supplementary</i> <u>100,000</u>	1,672	1,715	11
H.1. Drainage and Localised Flood Relief - Surveys	1,027	1,122	30



Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
H.2. Drainage and Localised Flood Relief - Construction Works				
Original	£4,000,000			
Less Supplementary	<u>475,000</u>	3,525	3,705	64
H.3. Drainage - Maintenance				
Original	£5,638,000			
Supplementary	<u>670,000</u>	6,308	6,570	143
H.4. Engineering Works				
Original	£1,700,000			
Less Supplementary	<u>700,000</u>	1,000	992	59
<b>Gross Total</b>				
Original	£124,637,000			
Supplementary	<u>75,910,000</u>	200,547	197,993	(1,010)
Deduct:-				
I. Appropriations in Aid		10,400	10,936	931
<b>Net Total</b>				
Original	£114,237,000			
Supplementary	<u>75,910,000</u>	190,147	187,057	(1,941)

**SURPLUS TO BE SURRENDERED****£3,089,520    £3,922,881**

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 1998, for goods or services received in 1998, which were paid during January and February 1999.

**(b) Accrued Income**

This is represented as demands for payment issued before 31 December 1998, for goods or services provided in 1998, which were unpaid on that date.

**(c) Operating Cost Statement**

This statement includes amounts for Notional Rents on State owned premises based on estimated replacement costs for standard office accommodation. This does not reflect the unique nature of prestige buildings in the OPW property portfolio, to which standard rental values would not be applicable.

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

Estimates are used in this Statement.

## Vote 10

### (e) Valuation of Land and Buildings

- (i) Properties purchased since 1 January 1995 have been valued at acquisition cost. The valuations for land and buildings acquired prior to that date have been estimated on the basis of criteria such as area, usage and location. It is intended to revise the methods of valuation to be used in future years to bring them more into line with standards used in the private sector.
- (ii) Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle.
- (iii) 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 on-going at 31 December 1998, 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.

## 2. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			187,057
<b>Changes in Capital Assets</b>			
Purchases Cash <sup>1</sup>	(68,562)		
Disposals Cash	408		
Depreciation	1,267		
Gain on Disposals	(16)	(66,903)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(981)		
Decrease in Stock	343	(638)	(67,541)
<b>Direct Expenditure</b>			119,516
<b>Expenditure Borne Elsewhere</b>			
Notional Rents payable by OPW	2,195		
Notional Rents receivable by OPW <sup>2</sup>	(34,146)		
Net Allied Services Expenditure	(75,878)		(107,829)
<b>Operating Cost</b>			<u>11,687</u>

1. See footnote 1 to the Statement of Capital Assets (Note 4).

2. The figure for "Notional Rents receivable by OPW" represents the estimated total of all the rents which would be payable to OPW by other Government Departments/Offices if OPW was to charge them rent for the State-owned premises they occupy.



## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			1,085,672
<b>Current Assets</b>			
Stocks (Note 13)		1,644	
Prepayments		2,629	
Accrued Income		1,212	
EMTS - Current Account		14	
Central Bank Accounts Balances	22,030		
Less Orders Outstanding	<u>(6,343)</u>	<u>15,687</u>	
<b>Total Current Assets</b>		<u>21,186</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		1,619	
Deferred Income		281	
Other Credit Balances:			
Suspense	11,180		
Due to State (Note 14)	<u>1,417</u>	12,597	
Net Liability to the Exchequer (Note 5)		<u>3,090</u>	
<b>Current Liabilities</b>		<u>17,587</u>	
<b>Net Current Assets</b>			<u>3,599</u>
<b>Net Assets</b>			<u><u>1,089,271</u></u>

# Vote 10

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Land and Buildings £'000	Plant and Machinery £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	996,356	10,324	3,193	1,680	1,011,553
Additions	22,942	1,382	626	375	25,325
Disposals	(345)	(1,500)	(38)	-	(1,883)
Revaluations <sup>2</sup>	<u>59,030</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>59,060</u>
Gross Assets at 31 December 1998	<u>1,077,983</u>	<u>10,236</u>	<u>3,781</u>	<u>2,055</u>	<u>1,094,055</u>
<b>Accumulated Depreciation</b>					
Opening Balance at 1 January 1998	-	6,151	1,881	572	8,604
Depreciation for the year	-	443	627	197	1,267
Depreciation on Disposals	<u>-</u>	<u>(1,456)</u>	<u>(32)</u>	<u>-</u>	<u>(1,488)</u>
Cumulative Depreciation at 31 December 1998	<u>-</u>	<u>5,138</u>	<u>2,476</u>	<u>769</u>	<u>8,383</u>
Net Assets at 31 December 1998	<u>1,077,983</u>	<u>5,098</u>	<u>1,305</u>	<u>1,286</u>	<u>1,085,672</u>

### Note:

1. The 1998 net outturn for Vote 10 includes expenditure of £66m under the Buildings Acquisition Programme in respect of the purchase of buildings and the buy-out of contracts of buildings built on a "finance and build" basis for the decentralisation programme. However, because a large number of the decentralised buildings were already on the OPW's Capital Asset Register and formed part of the opening balance at 1 January 1998, the figure of £22.942m for additions to Land and Buildings only reflects the value of those buildings brought onto the OPW Capital Assets Register for the first time in 1998.
2. The high figure for revaluations of Land and Buildings results from (i) the inclusion of £34m, in respect of the National Museum part of Collins Barracks, which was transferred to the OPW's Capital Assets Register in 1998, from the Assets Register of the Department of Defence where it had not been attributed a value; and (ii) revaluations of a number of buildings to take account of major refurbishment, extensions, etc.

## 5. NET LIABILITY TO THE EXCHEQUER

### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1998

	£'000	£'000
Surplus to be surrendered		<u>3,090</u>
Net Liability to the Exchequer		<u>3,090</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net Central Bank Position		15,687
<b>Less Creditors</b>		
Due to State	(1,417)	
Credit Balances: Suspense	<u>(11,180)</u>	<u>(12,597)</u>
		<u>3,090</u>



**6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

	£
Proceeds from the sale of certain properties:	85,414
Recovery of irregular rent payments	<u>127,046</u>
	<u>212,460</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	18	The saving arose due to a delay in recruiting additional staff sanctioned by the Department of Finance.
F.2.	(110)	The increased demand for publications, generally gave rise to additional publication costs.
F.4.	134	The saving was due to increasing energy efficiency.
H.1.	(95)	The additional expenditure was due to the accelerated progression of surveys and designs for priority flood relief schemes.
H.2.	(180)	Cappamore flood relief scheme progressed faster than expected resulting in an excess

**8. APPROPRIATIONS IN AID**

	<u>Estimated</u> £	<u>Realised</u> £
1. Rents (including receipts from lettings of fishing rights, etc.)	2,500,000	2,744,006
2. Dublin Castle Receipts	600,000	688,584
3. Sales of Property	514,000	324,489
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	1,100,000	1,297,528
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	5,234,000	5,576,067
6. Fees, etc., in connection with the operation of the Local Loans Fund	10,000	8,327
7. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	<u>442,000</u>	<u>297,446</u>
<b>Total</b>	<u>10,400,000</u>	<u>10,936,447</u>

**Explanation of Variation**

1. Recoveries of rent arrears and rents from new lettings led to additional receipts.
2. The increase is attributable to higher than anticipated receipts at Dublin Castle Conference Centre.
3. The sale of two properties was not completed due to unexpected difficulties.
4. Sales of Government Publications were more buoyant than expected.
5. Recoveries for work carried out by the Building Maintenance Service exceeded expectations.
6. Receipts from penal interest were less than anticipated.
7. Sales of engineering plant and surplus stores were less than expected.

## Vote 10

### 9. COMMITMENTS

#### (A) Global Commitments

The global figure for non-capital commitments likely to arise in 1999 and subsequent years is given in respect of building and property maintenance services only and is estimated to be £956,000.

#### (B) Multi-annual Capital Commitments

The following table details expenditure in 1998 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1998.

	£
Expenditure	48,156,426
Commitments to be met in subsequent years	50,169,000

Expenditure was incurred on 9 projects during 1998 where the total estimated cost of the individual project will exceed £5 million. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/1997 £	Expenditure 1998 £	Subsequent Years £
Clock Tower - Chester Beatty	5,355,722	94,550	-
Department of Defence GHQ	6,407,814	38,152	100,000
National Gallery Improvements	5,966,140	14,480	15,000
Store Street Garda Station	4,535,678	1,681,034	60,000
Houses of the Oireachtas - Leinster House	-	3,209,705	22,000,000
Department of Education Main Development	141,299	190,138	12,500,000
National Library - NCAD Extension	46,864	360,074	6,240,000
National Museum - Turlough Park House	11	97,933	8,800,000
Cappamore Drainage Scheme	-	1,379,263	5,620,000

#### (C) Future Payments in respect of leased properties.

There were commitments outstanding at the end of 1998 in respect of rental of leased properties. 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**

	<b>Total Amount Paid £</b>	<b>Total No. of Recipients</b>	<b>Recipients of £5,000 or more</b>	<b>Max. individual payment of £5,000 or more £</b>
Higher, special or additional duties	38,097	19	1	6,282
Overtime and extra attendance	195,879	170	8	12,903
Miscellaneous	4,696	31	-	-
Total extra remuneration	238,672	*	9	-

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

**11. MISCELLANEOUS ITEMS**

The outturn for subhead D. includes expenditure of £66m under the Buildings Acquisition Programme on the purchase of buildings and the buy-out of contracts in respect of buildings built on a "finance and build" basis for the decentralisation programme. A Supplementary Estimate was provided for this purpose.

A total of £12,300 was spent on merit awards i.e. thirty seven awards of amounts ranging from £50 to £1,420 (Administrative Budget Agreements Paragraph 7.1.4 and E101/1/92).

Compensation and associated legal and miscellaneous costs totalling £160,938, and ranging from £900 to £45,818 were paid in ten cases of personal injury claims by employees arising out of accidents at work. (Department of Finance delegated sanction 5/5/88 and 8/8/91 and sanctions 26/11/97, 18/12/97 and 2/12/98).

Four *ex-gratia* payments totalling £14,504 and ranging from £50 to £11,304 were made in respect of loss or damage arising from the activities of this Office( Department of Finance delegated sanction 8/8/91).

Seven payments totalling £9,067 and ranging from £58 to £3,151 were made in respect of accidents involving State Vehicles (Department of Finance delegated sanction of 8/8/91).

An amount of £127,046 was recovered in respect of irregular rent payments and was lodged to the Department of Finance as an Exchequer Extra Receipt.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry-over of £1,019,000 from the Vote for 1998 was included in the Estimate for 1999.

The outturn for subhead A.1. includes expenditure of £24,426 in respect of the salary of one officer on loan without repayment.

In addition to the amount expended under subhead A.3., a sum of £23,000 was received from the Training Initiative Fund, subhead C. of Vote 6, Office of the Minister for Finance.

Five retired civil servants in receipt of civil service pensions were re-engaged and were paid sums totalling £61,108, ranging from £4,662 to £17,102.

Expenditure in 1998 on services provided on a repayment basis included £33.1m on Prison Projects and £38,522 on Fishery Harbour Centres.

## Vote 10

### 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 1998 comprise:

	£'000
Engineering Stocks	820
Clothing Stocks	436
Paper and Stationery	192
Building Materials	148
Miscellaneous Stocks	48
	<u>1,644</u>

### 14. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Withholding Tax	559
Income Tax	546
Pay Related Social Insurance	285
Pension Contributions	16
Receipts from sales of State property	9
Loan Repayments	2
	<u>1,417</u>



**15. NEW WORKS, ALTERATIONS AND ADDITIONS****Analysis of Major Expenditure in 1998**

	<b>Project</b>	<b>Estimate Provision £</b>	<b>Outturn £</b>
1.	Garda Stations: Erection of new buildings and major improvement schemes	5,000,000	5,166,055
2.	Social, Community and Family Affairs: Erection of new buildings and major improvement schemes	5,000,000	3,662,172
3.	Rationalisation of Office Accommodation	4,500,000	4,207,624
4.	Agriculture and Food: Erection of new buildings and major improvement schemes	1,500,000	1,469,507
5.	Minor New Works including Disabled Access Programme	1,000,000	1,454,106
6.	National Museum Programme	1,450,000	1,807,058
7.	National Library Programme	750,000	996,998
8.	National Gallery Programme	450,000	596,727
9.	Royal Hospital Kilmainham: Deputy Master's House	900,000	610,656
10.	Social, Community and Family Affairs: Con Colbert House	2,500,000	2,447,963
11.	Store Street Garda Station	1,500,000	1,681,034
12.	Agriculture and Food: Davitt House	1,000,000	1,382,027
13.	Office of Public Works	900,000	1,364,380
14.	Office of the Attorney General	400,000	568,991
15.	Office of the Chief State Solicitor: Osmond House	2,300,000	3,038,134
16.	Houses of the Oireachtas	3,000,000	3,209,705
17.	Justice, Equality and Law Reform: Timberley House	1,200,000	1,716,393
18.	Other Projects	<u>5,650,000</u>	<u>4,781,200</u>
<b>Total</b>		<u><u>39,000,000</u></u>	<u><u>40,160,730</u></u>

## Vote 10

## 16. SERVICES SUPPLIED TO OTHER DEPARTMENTS 1998 (SUBHEAD F.3. - RENTS, RATES, etc.)

Departments, etc.	Estimate Provision £	Outturn £
Oireachtas	430,000	445,917
Taoiseach	1,050,000	913,212
Finance	2,461,000	2,372,186
Revenue	8,472,000	7,913,118
Office of Public Works	2,125,000	2,195,838
Ombudsman	1,044,000	972,602
Justice, Equality and Law Reform	6,800,000	5,967,649
Environment and Local Government	946,000	948,159
Education and Science	910,000	915,359
Foreign Affairs	1,200,000	1,201,110
Social, Community and Family Affairs	4,490,000	4,451,018
Health and Children	390,000	395,772
Agriculture and Food	2,700,000	2,586,345
Enterprise, Trade and Employment	1,800,000	1,788,689
Defence	410,000	421,487
Marine and Natural Resources	130,000	130,154
Public Enterprise	1,230,000	1,210,276
Arts, Heritage, Gaeltacht and Islands	662,000	631,622
Tourism, Sport and Recreation	50,000	1,541
<b>Total</b>		
<i>Original</i> £31,407,000		
<i>Supplementary</i> <u>5,893,000</u>	<u>37,300,000</u>	<u>35,462,054</u>

BRIAN MURPHY  
*Oifigeach Cuntasaíochta*  
 OIFIG na nOIBREACHA POIBLÍ  
 30 Márta 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of Public Works for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	1,969	1,857	-
A.2. Travel and Subsistence	61	50	1
A.3. Incidental Expenses	134	151	(13)
A.4. Postal and Telecommunications Services	33	34	4
A.5. Apparatus and Chemical Equipment	1,115	1,048	4
A.6. Office Premises Expenses	160	144	30
A.7. Consultancy Services	20	13	1
<b>Gross Total</b>	3,492	3,297	27
<i>Deduct:</i>			
A.8. Appropriations in Aid	23	45	34
<b>Net Total</b>	3,469	3,252	(7)
<b>SURPLUS TO BE SURRENDERED</b>	<b>£217,234    €275,830</b>		

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			3,252
<b>Changes in Capital Assets</b>			
Purchases Cash	(499)		
Depreciation	<u>349</u>	(150)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals		<u>(6)</u>	<u>(156)</u>
<b>Direct Expenditure</b>			3,096
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	231		
Notional Rents	<u>322</u>		<u>553</u>
<b>Operating Cost</b>			<u><u>3,649</u></u>

Vote 11

**2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998**

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			708
<b>Current Assets</b>			
Prepayments		43	
Accrued Income		34	
Other Debit Balances:			
Energy charges to be reimbursed	5		
Recoupment of travel	4	9	
PMG Balance and Cash	207		
Less Orders Outstanding	(113)	94	
<b>Total Current Assets</b>		<u>180</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		70	
Other Credit Balances:			
Due to State (Note 11)	64		
Training Initiative Fund	15		
Payroll Deductions	14		
EU Research Project	2		
Miscellaneous Suspense	1	96	
Net Liability to the Exchequer (Note 4)		7	
<b>Total Current Liabilities</b>		<u>173</u>	
<b>Net Current Assets</b>			7
<b>Net Assets</b>			<u>715</u>

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998<sup>1</sup>**

	Equipment £'000
Cost or Valuation at 1 January 1998	1,254
Additions	<u>497</u>
<b>Gross Assets at 31 December 1998</b>	<u>1,751</u>
<b>Accumulated Depreciation</b>	
Opening Balance at 1 January 1998	694
Depreciation for the year	<u>349</u>
Cumulative Depreciation at 31 December 1998	<u>1,043</u>
<b>Net Assets at 31 December 1998</b>	<u>708</u>

**Note:**

1. Land and Buildings are recorded on the Asset Register of the Vote of the Office of Public Works. Furniture and Fittings are all over 10 years old and so are fully written off.



#### 4. NET LIABILITY TO THE EXCHEQUER

##### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1998

	£'000	£'000
Surplus to be surrendered		217
Less Exchequer Grant Undrawn		(210)
<b>Net Liability to the Exchequer</b>		<u>7</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	94	
Debit Balances: Suspense	2	103
<b>Less Creditors</b>		
Due to State	(64)	
Credit Balances: Suspense	(32)	(96)
		<u>7</u>

#### 5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for various analyses, examinations, tests, etc.	23,000	45,159

##### Explanation of Variation

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 £19,115 which were placed during 1998, were not delivered until 1999.

#### 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	14,885	17	-	-
Overtime and extra attendance	22,049	10	2	6,609
Total extra remuneration	36,934	22*	3*	6,609

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

## Vote 11

### 8. MISCELLANEOUS ITEMS

The 1999 Estimate includes a carry forward from 1998 of savings of £175,000 under the terms of the Administrative Budget Agreement.

A total of £1,700 was spent on merit awards in 1998. Seven individual awards of £200 each and one individual award of £300 were made under this scheme.

In addition to expenditure under subhead A.3., payments totalling £1,128 were made from a Training Initiatives Fund Suspense Account.

The Net Allied Services Expenditure of £231,000, included in the Operating Cost statement, is the estimated amount borne on behalf of the State Laboratory by Vote 7 - Superannuation and Retired Allowances.

### 9. EU FUNDING

Payments totalling £12,848 were made in 1998 from a suspense account to cover costs relating to an EU research project to investigate the measurement infrastructure in a number of EU member States. This project is entirely funded by the EU.

### 10. STOCKS

The amounts of stocks at year end is minimal and therefore no valuation is included in this Account.

### 11. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	36
Value Added Tax	25
Pay Related Social Insurance	<u>3</u>
	<u>64</u>

DR. MÁIRE C. WALSH  
*Accounting Officer*  
STATE LABORATORY  
29 March 1999

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#### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31 December 1998, compared with the sum granted, for Secret Service.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Secret Service	745	327	-

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**SURPLUS TO BE SURRENDERED**

**£417,543    €530,170**

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 1998

	£'000	£'000
<b>Current Assets</b>		
Amount Owed by the Exchequer (Note 2)	<u>15</u>	
<b>Less Current Liabilities</b>		
PMG Balance and Cash	<u>15</u>	
<b>Net Current Assets</b>		<u>-</u>
<b>Net Assets</b>		<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 1998.**

	£'000
Surplus to be surrendered	418
Less Exchequer Grant Undrawn	<u>(433)</u>
	<u>(15)</u>
<b>Represented by:</b>	
<b>Creditors</b>	
Net PMG position and cash	<u>(15)</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  
22 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Secret Service for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	2,881	2,401	-
A.2. Travel and Subsistence	132	136	3
A.3. Incidental Expenses	273	323	(2)
A.4. Postal and Telecommunications Services	57	84	4
A.5. Office Machinery and other Office Supplies	216	177	6
A.6. Office Premises Expenses	417	264	1
A.7. Consultancy Services	1,300	824	11
<b>OTHER SERVICES</b>			
B. Defence of Public Servants	5	0	-
C. Contributions to International Organisations	15	11	-
D. Law Reform Commission (Grant-in-Aid)	557	557	-
E. General Law Expenses	300	326	-
<b>Gross Total</b>	6,153	5,103	23
<i>Deduct:-</i>			
F. Appropriations in Aid	10	1	1
<b>Net Total</b>	6,143	5,102	22
<b>SURPLUS TO BE SURRENDERED</b>		<b>£1,040,929</b>	<b>€1,321,707</b>

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			5,102
<b>Changes in Capital Assets</b>			
Purchases Cash	(210)		
Depreciation	<u>215</u>	5	
<b>Assets Under Development</b>			
Cash Payments		(632)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(70)		
Decrease in Stock	<u>15</u>	<u>(55)</u>	<u>(682)</u>
<b>Direct Expenditure</b>			4,420
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	442		
Notional Rents	<u>370</u>		<u>812</u>
<b>Operating Cost</b>			<u><u>5,232</u></u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			903
<b>Assets Under Development (Note 4)</b>			<u>671</u>
<b>Current Assets</b>			1,574
Stocks (Note 11)		15	
Prepayments		11	
Accrued Income		1	
Other Debit Balances:			
Advances	4		
Personal Imprest	1		
Due from State (Note 12)	<u>1</u>	6	
PMG Balance and Cash	181		
Less Orders Outstanding	<u>(189)</u>	(8)	
Amount owed by the Exchequer (Note 5)		<u>22</u>	
<b>Total Current Assets</b>		<u>47</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		34	
Other Credit Balances:			
Payroll Deductions	10		
Recoupable Travel	<u>10</u>	<u>20</u>	
<b>Total Current Liabilities</b>		<u>54</u>	
<b>Net Current Liabilities</b>			<u>(7)</u>
<b>Net Assets</b>			<u><u>1,567</u></u>



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	644	628	1,272
Additions	<u>146</u>	<u>58</u>	<u>204</u>
<b>Gross Assets at 31 December 1998</b>	<u>790</u>	<u>686</u>	<u>1,476</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	272	86	358
Depreciation for the year	<u>146</u>	<u>69</u>	<u>215</u>
<b>Cumulative Depreciation at 31 December 1998</b>	<u>418</u>	<u>155</u>	<u>573</u>
<b>Net Assets at 31 December 1998</b>	<u>372</u>	<u>531</u>	<u>903</u>

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	In House Computer Applications £'000
Amounts brought forward at 1 January 1998	61
Cash payments for the year	632
Transferred to Asset Register	<u>(22)</u>
<b>Amounts carried forward at 31 December 1998</b>	<u>671</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 1998.**

	£'000	£'000
Surplus to be surrendered		1,041
Less Exchequer Grant Undrawn		<u>(1,063)</u>
Amount owed by the Exchequer		<u>(22)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense	5	
Due from State	<u>1</u>	6
<b>Less: Creditors</b>		
Net PMG position and cash	(8)	
Credit Balances: Suspense	<u>(20)</u>	<u>(28)</u>
		<u>(22)</u>

## Vote 13

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	480	The savings arose because a number of vacancies remained unfilled for all or large parts of the year.
A.3.	(50)	Increased Expenditure arose as the cost of publications for the library was higher than expected.
A.4.	(27)	The excess was due to the unexpected costs associated with the provision of Direct Dialling Outwards and the increased staff numbers in the Office.
A.5.	39	The savings arose due to the fact that the resources of the IT Unit were devoted mainly to completing the Year 2000 Compliance Programme rather than to replacing computer hardware as originally envisaged
A.6.	153	The savings arose due to the fact that expenditure on the purchase of new office furniture and fittings including the cost of carpeting the entire building was substantially less than anticipated.
A.7.	476	Expenditure on contract parliamentary draftsmen was less than expected.
E.	(26)	Expenditure is influenced by court decisions on legal costs which are outside the control of the Attorney General's Office.

### 7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Miscellaneous	10,000	367
<b>Explanation of Variation</b>		

Receipts in respect of the sale of publications were lower than expected

### 8. COMMITMENTS

A commitment of £93,000 has been entered into for indexation, cataloguing, know how and support clerical services to be provided in 1999.

### 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	20,092	24	1	6,428
Overtime and extra attendance	16,227	24	-	-
Miscellaneous	5,849	2	-	-
Total extra remuneration	42,168	40*	2*	6,428

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



**10. MISCELLANEOUS ITEM**

Two retired civil servants in receipt of civil service pensions were re-employed at costs of £51,232 and £45,012 respectively.

The Net Allied Services expenditure of £442,000 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	237
10	Office of Public Works	28
20	Garda Síochána	102
Central Fund	Pensions in respect of former Attorney General and widow of former Attorney General	<u>75</u>
		<u>442</u>

**11. STOCKS**

Stocks at 31 December 1998 comprised:

	£'000
Stationery	9
Publications for Sale	<u>6</u>
	<u>15</u>

**12. DUE FROM THE STATE**

The amount from the State at 31 December 1998 consisted of:

	£'000
Income Tax	(11)
Withholding Tax	13
Pay Related Social Insurance	<u>(3)</u>
	<u>(1)</u>

JAMES HAMILTON  
Accounting Officer  
OFFICE OF THE ATTORNEY GENERAL  
30 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 1998 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 1998. Attention is drawn to paragraph 20 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
Comptroller and Auditor General

## OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	1,020	1,015	-
A.2. Travel and Subsistence	23	17	-
A.3. Incidental Expenses	85	79	(3)
A.4. Postal and Telecommunications Services	35	28	-
A.5. Office Machinery and other Office Supplies	57	54	-
A.6. Office Premises Expenses	74	60	18
<b>OTHER SERVICES</b>			
B. Fees to Counsel	5,414	5,500	1,232
C. General Law Expenses	681	574	540
<b>Gross Total</b>	<b>7,389</b>	<b>7,327</b>	<b>1,787</b>
<i>Deduct:-</i>			
D. Appropriations in Aid	5	12	-
<b>Net Total</b>	<b>7,384</b>	<b>7,315</b>	<b>1,787</b>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£68,943</b>	<b>€87,540</b>	

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



## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			7,315
<b>Changes in Capital Assets</b>			
Purchases Cash	(28)		
Depreciation	<u>51</u>	23	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	430		
Increase in Stock	<u>(1)</u>	<u>429</u>	<u>452</u>
<b>Direct Expenditure</b>			7,767
<b>Expenditure Borne Elsewhere</b>			
Vote 4-Increase in Remuneration and Pensions	70		
Net Allied Services Expenditure	140		
Notional Rents	<u>158</u>		<u>368</u>
<b>Operating Cost</b>			<u>8,135</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			204
<b>Current Assets</b>			
Stocks (Note 11)		15	
Prepayments		11	
Other Debit Balances:			
Travel Imprests		14	
PMG Balance and Cash	530		
Less Orders Outstanding	<u>(281)</u>	<u>249</u>	
<b>Total Current Assets</b>		<u>289</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		1,798	
Other Credit Balances:			
Payroll Deductions	3		
Due to State (Note 12)	<u>254</u>	257	
Net Liability to the Exchequer (Note 4)		<u>6</u>	
<b>Total Current Liabilities</b>		<u>2,061</u>	
<b>Net Current Liabilities</b>			<u>(1,772)</u>
<b>Net Liabilities</b>			<u>(1,568)</u>

Vote 14

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	281	208	489
Additions	<u>25</u>	<u>3</u>	<u>28</u>
Gross Assets at 31 December 1998	<u>306</u>	<u>211</u>	<u>517</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	148	114	262
Depreciation for the year	<u>36</u>	<u>15</u>	<u>51</u>
Cumulative Depreciation at 31 December 1998	<u>184</u>	<u>129</u>	<u>313</u>
Net Assets at 31 December 1998	<u>122</u>	<u>82</u>	<u>204</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 1998

	£'000	£'000
Surplus to be surrendered		69
Less Exchequer Grant Undrawn		<u>(63)</u>
Net Liability to the Exchequer		<u>6</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	249	
Debit Balances: Suspense	<u>14</u>	263
<b>Less: Creditors</b>		
Due to State	(254)	
Credit Balances: Suspense	<u>(3)</u>	<u>(257)</u>
		<u>6</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	14	Energy and office furniture costs were less than estimated.
C.	107	The saving arose because the sum required to meet awards of legal costs in Judicial review and other legal proceedings was less than estimated.



**6. APPROPRIATIONS IN AID**

	<b>Estimated £</b>	<b>Realised £</b>
Miscellaneous Receipts	5,000	12,000

**7. COMMITMENTS**

The global figure for commitments likely to materialise in subsequent years is £2.8 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 1998 was £3,308.

**9. DETAILS OF EXTRA REMUNERATION**

	<b>Total Amount Paid £</b>	<b>Total No. of Recipients</b>	<b>Recipients of £5,000 or more</b>	<b>Max. individual payment of £5,000 or more £</b>
Higher, special or additional duties	15,989	8	1	10,475
Overtime and extra attendance	10,402	15	-	-
Total extra remuneration	26,391	17*	1	10,475

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

**10. MISCELLANEOUS ITEMS**

The Net Allied Service expenditure of £140,000 included in the Operating Cost statement, is made up of the following estimated amounts borne on other Votes;

<b>Vote</b>	<b>£'000</b>
7. Superannuation and Retired Allowances	38
20. Garda Síochána	<u>102</u>
	<u>140</u>

In addition to the amount expended under this Vote, a sum amounting to £70,000 was received from the Vote for Increases in Remuneration and Pensions (No. 4) and expended on subhead A.1. - Salaries, Wages and Allowances.

**Vote 14**

**11. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	14
IT Consumables <i>etc.</i>	<u>1</u>
	<u>15</u>

**12. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	6
Withholding Tax	<u>248</u>
	<u>254</u>

SIMON P. O'LEARY

*Accounting Officer*

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

31 March 1999

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**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 1998 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 1998.

JOHN PURCELL

*Comptroller and Auditor General*



## VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>				
A.1. Salaries, Wages and Allowances				
<i>Original</i>	£9,700,000			
<i>Less Supplementary</i>	<u>19,000</u>	9,681	9,268	-
A.2. Travel and Subsistence		650	575	30
A.3. Incidental Expenses		769	1,039	27
A.4. Postal and Telecommunications Services		180	218	7
A.5. Office Machinery and other Office Supplies		225	289	18
A.6. Office Premises Expenses				
<i>Original</i>	£793,000			
<i>Supplementary</i>	<u>330,000</u>	1,123	1,304	78
A.7. Consultancy Services		1	-	2
A.8. Stores and Equipment		2,938	2,896	(133)
<b>OTHER SERVICES</b>				
B. Valuation Tribunal				
<i>Original</i>	£175,000			
<i>Less Supplementary</i>	<u>30,000</u>	145	116	4
C. Fees to Counsel and other Legal Expenses				
<i>Original</i>	£50,000			
<i>Supplementary</i>	<u>70,000</u>	120	124	-
<b>Gross Total</b>				
<i>Original</i>	£15,481,000			
<i>Supplementary</i>	<u>351,000</u>	15,832	15,829	33
<i>Deduct:-</i>				
D. Appropriations in Aid				
<i>Original</i>	£5,700,000			
<i>Supplementary</i>	<u>£350,000</u>	6,050	7,387	1,485
<b>Net Total</b>				
<i>Original</i>	£9,781,000			
<i>Supplementary</i>	<u>£1,000</u>	9,782	8,442	(1,452)
<b>SURPLUS TO BE SURRENDERED</b>		<b>£1,339,794</b>	<b>€1,701,187</b>	

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 £82,285 at 31 December 1998 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 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			8,442
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,843)		
Disposals Cash	45		
Depreciation	1,613		
Loss on Disposals	<u>82</u>	(1,103)	
<b>Assets under Development</b>			
Cash Payments		(71)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	42		
Increase in Stock	<u>(64)</u>	<u>(22)</u>	<u>(1,196)</u>
<b>Direct Expenditure</b>			7,246
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure		3,222	
Notional Rents		<u>884</u>	<u>4,106</u>
<b>Operating Cost</b>			<u><u>11,352</u></u>



## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
Capital Assets (Note 4)			6,572
Assets Under Development ( Note 5)			<u>71</u> 6,643
<b>Current Assets</b>			
Stocks (Note 12)		1,418	
Prepayments		182	
Accrued Income		1,507	
Other Debit Balances :			
Suspense		50	
Imprest		34	
PMG Balance and Cash	1,891		
Less Orders Outstanding	<u>(766)</u>	<u>1,125</u>	
<b>Total Current Assets</b>		<u>4,316</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		215	
Deferred Income		22	
Other Credit Balances:			
Payroll Deductions	117		
Due to State (Note 13)	<u>384</u>	501	
Net Liability to the Exchequer (Note 6)		<u>708</u>	
<b>Total Current Liabilities</b>		<u>1,446</u>	
<b>Net Current Assets</b>			<u>2,870</u>
<b>Net Assets</b>			<u><u>9,513</u></u>

**4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1998	14,203	904	378	15,485
Additions	1,663	1,038	149	2,850
Disposals	<u>(727)</u>	<u>(397)</u>	<u>(106)</u>	<u>(1,230)</u>
Gross Assets at 31 December 1998	<u>15,139</u>	<u>1,545</u>	<u>421</u>	<u>17,105</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 1998	9,173	539	211	9,923
Depreciation for the year	1,387	166	60	1,613
Depreciation on Disposals	<u>(652)</u>	<u>(264)</u>	<u>(87)</u>	<u>(1,003)</u>
Cumulative Depreciation at 31 December 1998	<u>9,908</u>	<u>441</u>	<u>184</u>	<u>10,533</u>
Net Assets at 31 December 1998	<u>5,231</u>	<u>1,104</u>	<u>237</u>	<u>6,572</u>

**5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	Computer Application £'000
Amounts brought forward at 1 January 1998	-
Cash Payments for 1998	<u>71</u>
Amounts carried forward at 31 December 1998	<u>71</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 1998.**

	£'000	£'000
Surplus to be surrendered		1,340
Less Exchequer Grant Undrawn		<u>(632)</u>
Net Liability to the Exchequer		<u>708</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	1,125	
Debit Balances: Suspense	<u>84</u>	1,209
<b>Less Creditors</b>		
Due to State	(384)	
Credit Balances: Suspense	<u>(117)</u>	<u>(501)</u>
		<u>708</u>



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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(270)	The excess on this subhead arose because expenditure on incidentals was higher than expected.
A.5.	(64)	The excess arose from upgrading equipment and software as part of the Valuation Office relocation to the Irish Life Centre and in preparation for the year 2000.
B.	29	The costs associated with running the Tribunal were not as high as anticipated.

## 8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
<b>Valuation Office</b>			
1.	Valuation Tribunal Appeal fees	40,000	41,950
2.	Valuation Certificate fees	50,000	59,461
3.	Valuation Revision fees	670,000	762,874
4.	Commissioners Appeal fees	110,000	252,954
5.	Miscellaneous	30,000	72,695
<b>Ordnance Survey</b>			
6.	Sales of maps	1,780,000	2,016,420
7.	Royalty fees	2,000,000	2,108,167
8.	Fees for contract mapping	1,000,000	2,004,590
9.	Miscellaneous	<u>20,000</u>	<u>67,836</u>
<b>Total</b>			
	<i>Original</i>	<i>£5,700,000</i>	
	<i>Supplementary</i>	<i><u>£350,000</u></i>	
		<u>6,050,000</u>	<u>7,386,947</u>

### Explanation of Variation

- 3 The volume of activity was greater than anticipated
- 4 The level of Appeals to the Commissioner was greater than estimated.
- 5 By their nature receipts under this heading are difficult to estimate.
- 6 The volume of business was greater than expected
- 7 The level of activity is subject to customer demand which is difficult to predict
- 8 The level of demand for this service is difficult to predict accurately
- 9 By their nature receipts under this heading are difficult to estimate.

## 9. COMMITMENTS

At 31 December 1998, commitments totalled £2,399,429, ( £2,323,396 - Ordnance Survey and £76,033 - Valuation Office), most of which relates to IT maintenance contracts.

## Vote 15

### 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	34,302	98	-	-
Overtime and extra attendance	237,302	132	15	10,185
Total extra remuneration	271,604	200*	15	10,185

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

### 11. MISCELLANEOUS ITEMS

In addition to the amounts expended under subhead A.3., an amount of £18,197 was received from the Strategic Management Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

An amount of £18,000 was received from subhead C. of the Vote of the Office of the Minister for Finance in respect of the Training Initiative Fund.

### 12. STOCKS

Stocks at 31 December 1998 comprise:

	£'000
Ordnance Survey map stocks	1,218
Ordnance Survey consumable stocks	189
Valuation Office consumable stock	8
Valuation Tribunal consumable stocks	<u>3</u>
	<u>1,418</u>

### 13. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	150
Pay Related Social Insurance	36
Withholding Tax	5
Value Added Tax	131
Pension Contributions	<u>62</u>
	<u>384</u>

JAMES V. ROGERS  
Accounting Officer  
VALUATION AND ORDNANCE SURVEY  
31 March 1999

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#### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Valuation and Ordnance Survey for 1998 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 1998.

JOHN PURCELL  
Comptroller and Auditor General



## CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	2,307	2,189	-
A.2. Travel and Subsistence	196	140	6
A.3. Incidental Expenses	165	198	8
A.4. Postal and Telecommunications Services	240	140	8
A.5. Office Machinery and other Office Supplies	323	388	21
A.6. Office Premises Expenses	182	147	26
A.7. Fees to Examiners, etc.	322	325	25
A.8. Advertising, Printing and Examinations	972	830	35
<b>Gross Total</b>	<b>4,707</b>	<b>4,357</b>	<b>129</b>
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1	1	-
<b>Net Total</b>	<b>4,706</b>	<b>4,356</b>	<b>129</b>

**SURPLUS TO BE SURRENDERED**

**£350,235    €444,707**

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			4,356
<b>Changes in Capital Assets</b>			
Purchases Cash	(331)		
Depreciation	<u>208</u>	(123)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	126		
Increase in Stock	<u>(45)</u>	<u>81</u>	(42)
<b>Direct Expenditure</b>			4,314
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>653</u>
<b>Operating Cost</b>			<u><u>4,967</u></u>

**Vote 16**

**2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998**

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			759
<b>Current Assets</b>			
Stocks (Note 9)		132	
Prepayments		13	
Due from State (Note 10)		2	
Other Debit Balances		27	
PMG Balance and Cash	196		
Less Orders Outstanding	(196)	-	
<b>Total Current Assets</b>		<u>174</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		142	
Other Credit Balances:		19	
Net Liability to the Exchequer (Note 4)		<u>10</u>	
<b>Total Current Liabilities</b>		<u>171</u>	
<b>Net Current Assets</b>			<u>3</u>
<b>Net Assets</b>			<u>762</u>

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	1,041	503	1,544
Additions	<u>226</u>	<u>105</u>	<u>331</u>
Gross Assets at 31 December 1998	<u>1,267</u>	<u>608</u>	<u>1,875</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	637	271	908
Depreciation for the year	<u>148</u>	<u>60</u>	<u>208</u>
Cumulative Depreciation at 31 December 1998	<u>785</u>	<u>331</u>	<u>1,116</u>
<b>Net Assets at 31 December 1998</b>	<u>482</u>	<u>277</u>	<u>759</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 1998

	£'000	£'000
Surplus to be surrendered		350
Less Exchequer Grant Undrawn		<u>(340)</u>
Net Liability to the Exchequer		<u>10</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	-	
Due from State	2	
Debit Balances : Suspense	<u>27</u>	29
<b>Less Creditors</b>		
Credit Balances : Suspense		<u>(19)</u>
		<u>10</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	56	This saving arose from lower than anticipated travel and subsistence claims as a result of a predominance of Dublin based Board members.
A.4.	100	This saving arose from lower postal and telephone costs as a result of fewer than anticipated applications for entry to recruitment competitions.

#### 6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Miscellaneous	1,000	748

In addition to the amount of £748 taken to account as Appropriations in Aid, further amounts totalling £340,867 were received in 1998 in respect of the holding of a recruitment competition for trainee Nurses. This work was carried out on an agency basis and the cost of £340,867 is not included in the 1998 outturn of £4,356,000 as provision was already made for this amount under Vote 41 Health and Children.

#### 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	10,938	21	-	-
Overtime and extra attendance	144,982	118	4	7,698
Miscellaneous	3,359	1	-	-
Total extra remuneration	159,279	119*	4	7,698

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

## Vote 16

### 8. MISCELLANEOUS ITEMS

A Payment of £18,624 was made from subhead A.3. in settlement of a High Court Judicial Review.

A sum of £15,000 was received under subhead C. of the Vote for the Office of the Minister for Finance under the Training Initiative Fund.

The 1999 Estimate includes a carry forward of savings of £6,000 under the terms of the Administrative Budget Agreement.

There was one Merit Award of £1,800.

### 9. STOCKS

Stocks at 31 December 1998 comprise:

	£'000
Miscellaneous	1
Registry supplies including	
IT Consumables <i>etc.</i>	7
Stationery	<u>124</u>
	<u>132</u>

### 10. DUE FROM THE STATE

The amount due from the State at 31 December 1998 consisted of:

	£'000
Income Tax	(8)
Pay Related Social Insurance	(3)
Pension Contributions	1
Withholding Tax	7
Value Added Tax	<u>1</u>
	<u>(2)</u>

JOSEPH BOYLE  
*Accounting Officer*  
CIVIL SERVICE COMMISSION  
31 March 1999

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31 December 1998, compared with the sum granted for the salaries and expenses of the Office of the Ombudsman, the Public Offices Commission and the Office of the Information Commissioner.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	1,039	969	-
A.2. Travel and Subsistence	37	32	2
A.3. Incidental Expenses	90	91	(1)
A.4. Postal and Telecommunications Services	39	39	1
A.5. Office Machinery and other Office Supplies	84	94	(7)
A.6. Office Premises Expenses	96	213	-
A.7. Consultancy and Legal Fees	15	9	-
<b>PUBLIC OFFICES COMMISSION</b>			
B.1. Salaries, Wages and Allowances	302	265	-
B.2. Travel and Subsistence	3	2	-
B.3. Incidental Expenses	119	75	-
B.4. Postal and Telecommunications Services	6	8	-
B.5. Office Machinery and other Office Supplies	26	26	(1)
B.6. Office Premises Expenses	18	53	-
B.7. Consultancy and Legal Fees	25	7	-
<b>OFFICE OF THE INFORMATION COMMISSIONER</b>			
C.1. Salaries Wages and Allowances	219	107	-
C.2. Travel and Subsistence	28	2	-
C.3. Incidental Expenses	56	11	1
C.4. Postal and Telecommunications Services	12	5	-
C.5. Office Machinery and other Office Supplies.	57	34	(2)
C.6. Office Premises Expenses	27	47	-
C.7. Consultancy and Legal Fees	50	7	5
<b>Total</b>	<b>2,348</b>	<b>2,096</b>	<b>(2)</b>

**SURPLUS TO BE SURRENDERED**

**£252,054    €320,043**

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			2,096
<b>Changes in Capital Assets</b>			
Purchases Cash	(310)		
Disposals Cash	1		
Depreciation	87		
Loss on Disposals	<u>21</u>	(201)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(7)		
Increase in Stock	<u>(9)</u>	<u>(16)</u>	<u>(217)</u>
<b>Direct Expenditure</b>			1,879
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	<u>1,050</u>		<u>1,050</u>
<b>Operating Cost</b>			<u><u>2,929</u></u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			365
<b>Current Assets</b>			
Stocks (Note 9)		13	
Prepayments		14	
PMG Balance and Cash	76		
Less Orders Outstanding	<u>(11)</u>	<u>65</u>	
<b>Total Current Assets</b>		<u>92</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		12	
Other Credit Balances:			
Due to State (Note 10)	44		
Payroll Deductions	<u>11</u>	55	
Net Liability to the Exchequer (Note 4)		<u>10</u>	
<b>Total Current Liabilities</b>		<u>77</u>	
<b>Net Current Assets</b>			<u>15</u>
<b>Net Assets</b>			<u><u>380</u></u>



### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	388	82	470
Additions	100	210	310
Disposals	<u>(46)</u>	<u>(80)</u>	<u>(126)</u>
Gross Assets at 31 December 1998	<u>442</u>	<u>212</u>	<u>654</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	246	60	306
Depreciation for the year	66	21	87
Depreciation on Disposals	<u>(45)</u>	<u>(59)</u>	<u>(104)</u>
Cumulative Depreciation at 31 December 1998	<u>267</u>	<u>22</u>	<u>289</u>
Net Assets at 31 December 1998	<u>175</u>	<u>190</u>	<u>365</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 1998

	£'000	£'000
Surplus to be surrendered		252
Less Exchequer Grant Undrawn		<u>(242)</u>
Net Liability to the Exchequer		<u>10</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash		65
<b>Less Creditors</b>		
Due to State	(44)	
Credit Balances: Suspense	<u>(11)</u>	<u>(55)</u>
		<u>10</u>

### 5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. A sum of £28 was received in 1998 in respect of the sale of the Annual Report of the Ombudsman.
2. A sum of £7,000 was lodged in respect of monies paid in 1997 from Vote 45 - Increases in Remuneration and Pensions.

# Vote 17

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

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	(117)	The excess was due to the purchase of furniture for the new office premises at 18 Lower Leeson Street. Provision had not been made for expenditure on these items as the Estimate for 1998 had been agreed prior to the decision by the Office of Public Works to acquire new premises.
B.3.	44	The saving arose because of lower than expected expenditure by the Public Offices Commission on publicity in connection with the Electoral Act, 1997.
B.6.	(35)	The excess was due to the purchase of furniture for the new office premises at 18 Lower Leeson Street. Provision had not been made for expenditure on these items as the Estimate for 1998 had been agreed prior to the decision by the Office of Public Works to acquire new premises.
B.7.	18	The saving arose because of lower than expected expenditure on legal services.
C.1.	112	The saving arose because of the unavoidable delays in the filling of posts in the Office of the Information Commissioner which was established during 1998.
C.2.	26	The saving arose because of lower than expected expenditure on travel by the Office of the Information Commissioner in the first year of operation.
C.3.	45	The saving arose because (i) publicity by the Office of the Information Commissioner which had been planned for 1998 was deferred until 1999, and, (ii) the difficulty in accurately estimating expenditure under this heading for a new Office in its first year of operation
C.5.	23	The saving arose because some information technology related expenditure which had been planned for 1998 was deferred until 1999.
C.6.	(20)	The excess was due to the purchase of furniture for new office premises at 18 Lower Leeson Street. Provision had not been made for expenditure on these items as the Estimate for 1998 had been agreed prior to the decision by the Office of Public Works to acquire new premises.
C.7.	43	The saving arose because of lower than expected expenditure on legal services.

## 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	12,050	9	1	6,500
Overtime and extra attendance	27,313	25	1	10,697
Total extra remuneration	39,363	28*	2	10,697

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



**8. MISCELLANEOUS ITEMS**

There is a carryover of £137,000 from 1998 to 1999 under the terms of the Administrative Budget Agreement.

A sum of £1,560 was spent on merit awards (*i.e.* eight individuals received awards ranging in value from £100 to £400).

In addition to the amount expended under subhead A.3. - Incidental Expenses, a sum of £1,345 was received from the Strategic Management Fund and £1,500 was received from the Training Initiatives Fund, both from subhead C. of the Vote for the Office of the Minister for Finance (No. 6).

**9. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	9
IT Consumables	<u>4</u>
	<u>13</u>

**10. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	37
Pay Related Social Insurance	<u>7</u>
	<u>44</u>

PAT WHELAN  
Accounting Officer  
OFFICE OF THE OMBUDSMAN  
26 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 1998 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 1998.

JOHN PURCELL  
Comptroller and Auditor General

## OFFICE OF THE CHIEF STATE SOLICITOR

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £6,866,000			
<i>Less Supplementary</i> <u>120,000</u>	6,746	6,409	-
A.2. Travel and Subsistence			
<i>Original</i> £26,000			
<i>Supplementary</i> <u>30,000</u>	56	69	1
A.3. Incidental Expenses			
<i>Original</i> £270,000			
<i>Less Supplementary</i> <u>60,000</u>	210	207	9
A.4. Postal and Telecommunications Services	200	194	8
A.5. Office Machinery and other Office Supplies	418	448	(10)
A.6. Office Premises Expenses			
<i>Original</i> £600,000			
<i>Supplementary</i> <u>160,000</u>	760	694	4
A.7. Consultancy Services			
<i>Original</i> £140,000			
<i>Less Supplementary</i> <u>20,000</u>	120	23	-
<b>OTHER SERVICES</b>			
B. Fees to Counsel			
<i>Original</i> £3,450,000			
<i>Supplementary</i> <u>1,480,000</u>	4,930	4,771	688
C. General Law Expenses			
<i>Original</i> £1,800,000			
<i>Supplementary</i> <u>1,350,000</u>	3,150	3,016	212
<b>Gross Total</b>			
<i>Original</i> £13,770,000			
<i>Supplementary</i> <u>2,820,000</u>	16,590	15,831	912
Deduct:-			
D. Appropriations in Aid	140	184	84
<b>Net Total</b>			
<i>Original</i> £13,630,000			
<i>Supplementary</i> <u>2,820,000</u>	16,450	15,647	828
<b>SURPLUS TO BE SURRENDERED</b>	<b>£803,385</b>	<b>£1,020,089</b>	

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



## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			15,647
<b>Changes in Capital Assets</b>			
Purchases Cash	(852)		
Depreciation	237		
Loss on Disposals	<u>10</u>	(605)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(98)		
Increase in Stock	<u>(29)</u>	<u>(127)</u>	<u>(732)</u>
<b>Direct Expenditure</b>			14,915
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	372		
Notional Rents	<u>304</u>		<u>676</u>
<b>Operating Cost</b>			<u>15,591</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			1,185
<b>Current Assets</b>			
Stocks (Note 11)		35	
Prepayments		48	
Accrued Income		84	
Other Debit Balances:			
Advance to OPW	75		
Personal Imprest	7		
Other Suspense	<u>5</u>	87	
PMG Balance and Cash	1,480		
Less Orders Outstanding	<u>(710)</u>	<u>770</u>	
<b>Total Current Assets</b>		<u>1,024</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		960	
Other Credit Balances:			
Due to State (Note 12)	545		
Payroll Deductions	17		
Provincial State Solicitors	<u>11</u>	573	
Net Liability to the Exchequer (Note 4)		<u>284</u>	
<b>Total Current Liabilities</b>		<u>1,817</u>	
<b>Net Current Liabilities</b>			<u>(793)</u>
<b>Net Assets</b>			<u>392</u>

# Vote 18

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	722	111	833
Additions	176	685	861
Disposals	(52)	(15)	(67)
Gross Assets at 31 December 1998	<u>846</u>	<u>781</u>	<u>1,627</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	236	26	262
Depreciation for the year	159	78	237
Depreciation on Disposals	(48)	(9)	(57)
Cumulative Depreciation at 31 December 1998	<u>347</u>	<u>95</u>	<u>442</u>
Net Assets at 31 December 1998	<u>499</u>	<u>686</u>	<u>1,185</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 1998

	£'000	£'000
Surplus to be surrendered		803
Less Exchequer Grant Undrawn		(519)
Net Liability to the Exchequer		<u>284</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and Cash	770	
Debit Balances: Suspense	<u>87</u>	857
<b>Less Creditors</b>		
Due to State	(545)	
Credit Balances: Suspense	<u>(28)</u>	(573)
		<u>284</u>

## 5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of £3,100 was lodged in 1998 to the Exchequer under the State Property Act, 1954.



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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	337	The savings arose because arrears of pay increases were not fully paid prior to the end of 1998 and some vacancies remained unfilled.
A.2.	(13)	Expenditure was greater than expected because of a need to attend more European cases and to service the High Court on circuit.
A.5.	(30)	The move back to larger refurbished premises required the purchase of additional photocopying equipment and IT facilities.
A.6.	66	The savings arose because invoices for work completed were not presented for payment prior to the end of 1998.
A.7.	97	Expenditure on information technology consultancy was less than expected due to the continued assistance by specialist staff from the Department of Finance in respect of development projects.

## 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>184,629</u>

### Explanation of Variation

It is not possible to forecast accurately what amounts will be recovered in any year as this is dependent on the incidence and outcome of legal actions and cases.

## 8. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 1998 amounted to £698,539.

## 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	20,940	46	-	-
Overtime and extra attendance	270,354	129	19	12,351
Miscellaneous	100	4	-	-
Total extra remuneration	291,394	176*	19	12,351

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

## Vote 18

### 10. MISCELLANEOUS ITEMS

One retired Civil Servant in receipt of Civil Service Pension was re-employed on a consultancy basis at a cost of £1,900.

One Assistant Principal was on secondment from the Department of Finance from 1/1/98-31/12/98 without repayment.

One Assistant Solicitor was on secondment to the Department of Enterprise and Employment from 1/1/98 to 31/12/98 without repayment.

One Clerical Officer was on secondment to the Department of Foreign Affairs from 1/1/98 to 31/12/98 without repayment.

An *Ex-Gratia* payment of £2,424 was made to an Assistant Solicitor in respect of service with a Tribunal of Inquiry.

The Net Allied Services Expenditure of £372,000 in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		£'000
7	Superannuation and Retired Allowances	232
10	Office of Public Works	<u>140</u>
		<u>372</u>

### 11. STOCKS

Stocks at 31 December 1998 comprised:

	£'000
Stationery	<u>35</u>

### 12. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	3
Withholding Tax	539
Pay Related Social Insurance	2
Pension Contributions	<u>1</u>
	<u>545</u>

MICHAEL BUCKLEY  
*Accounting Officer*  
OFFICE OF THE CHIEF STATE SOLICITOR  
31 March 1999

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#### 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 1998 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 1998. Attention is drawn to paragraph 14 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

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 31 December 1998, 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 certain grants and a grant-in-aid.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>				
A.1. Salaries, Wages and Allowances				
<i>Original</i>	<i>£12,129,000</i>			
<i>Supplementary</i>	<i><u>567,000</u></i>	12,696	12,400	-
A.2. Travel and Subsistence				
<i>Original</i>	<i>£539,000</i>			
<i>Supplementary</i>	<i><u>210,000</u></i>	749	844	49
A.3. Incidental Expenses				
<i>Original</i>	<i>£697,000</i>			
<i>Supplementary</i>	<i><u>689,000</u></i>	1,386	1,174	(33)
A.4. Postal and Telecommunications Services		795	860	80
A.5. Office Machinery and other Office Supplies				
<i>Original</i>	<i>£3,159,000</i>			
<i>Less Supplementary</i>	<i><u>500,000</u></i>	2,659	1,991	(47)
A.6. Office Premises Expenses		341	368	160
A.7. Consultancy Services				
<i>Original</i>	<i>£521,000</i>			
<i>Less Supplementary</i>	<i><u>260,000</u></i>	261	78	8
A.8. Payments to the Incorporated Council of Law Reporting for Ireland		40	32	-
A.9. Forensic Science Laboratory				
<i>Original</i>	<i>£1,639,000</i>			
<i>Supplementary</i>	<i><u>134,000</u></i>	1,773	1,772	(4)
A.10 State Pathology		214	219	-
A.11 Research				
<i>Original</i>	<i>£250,000</i>			
<i>Supplementary</i>	<i><u>60,000</u></i>	310	324	2
<b>OTHER SERVICES</b>				
B. Commissions and Special Inquiries				
<i>Original</i>	<i>£51,000</i>			
<i>Supplementary</i>	<i><u>40,000</u></i>	91	51	9

## Vote 19

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
C.	Legal Aid - Criminal (No. 12 of 1962)			
	<i>Original</i> £9,396,000			
	<i>Supplementary</i> <u>5,000,000</u>	14,396	15,162	2,208
D.1.	Compensation for Personal Injuries Criminally Inflicted			
	<i>Original</i> £3,483,000			
	<i>Less Supplementary</i> <u>300,000</u>	3,183	3,024	3
D.2.	The Irish Association for Victim Support	645	645	-
E.	Garda Complaints Board	573	556	(2)
F.	Office of the Data Protection Commissioner	356	309	(1)
G.	Asylum Seekers Task Force			
	<i>Original</i> £4,168,000			
	<i>Less Supplementary</i> <u>750,000</u>	3,418	3,300	27
H.	Criminal Assets Bureau			
	<i>Original</i> £3,895,000			
	<i>Less Supplementary</i> <u>1,200,000</u>	2,695	2,033	21
I.	Independent International Commission (Grant-In- Aid)	835	835	-
J.	Employment Equality Agency			
	<i>Original</i> £2,100,000			
	<i>Less Supplementary</i> <u>1,140,000</u>	960	631	-
K.	Legal Aid Board (Grant-in-Aid)	9,615	9,615	-
L.	Free Legal Advice Centres	45	45	-
M.	Grant for the National Women's Council	200	200	-
N.	Childcare	2,615	2,815	4
O.	Central Authorities (Child Abduction and Maintenance Debtors)	13	6	-
P.	Equality Awards	40	-	-
Q.	Status of People with Disabilities	875	876	26
R.	Violence against Women	101	35	-
S.	Gender Equality Monitoring Committee	10	1	-



Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
T. European Year Against Racism			
<i>Original</i>	<i>£5,000</i>		
<i>Supplementary</i>	<i>20,000</i>		
	25	21	-
<b>Gross Total</b>			
<i>Original</i>	<i>£59,345,000</i>		
<i>Supplementary</i>	<i>2,570,000</i>		
	61,915	60,222	2,510
Deduct:-			
U. Appropriations in Aid	806	1,009	(42)
<b>Net Total</b>			
<i>Original</i>	<i>£58,539,000</i>		
<i>Supplementary</i>	<i>2,570,000</i>		
	61,109	59,213	2,552
<b>SURPLUS TO BE SURRENDERED</b>	<b>£1,895,570</b>	<b>£2,406,877</b>	

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			59,213
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,687)		
Disposals Cash	16		
Depreciation	1,349		
Loss on Disposals	11	(1,311)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	516		
Decrease in Stock	168	684	(627)
<b>Direct Expenditure</b>			58,586
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	7,287		
Notional Rents	344		7,631
<b>Operating Cost</b>			<u>66,217</u>

**Vote 19**

**2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998**

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			3,925
<b>Current Assets</b>			
Stocks (Note 13)		102	
Prepayments		117	
Accrued Income		120	
Other Debit Balances:			
Suspense	416		
Advances to OPW	10		
Imprests	<u>93</u>	519	
PMG Balance and Cash	5,120		
Less Orders Outstanding	<u>(3,120)</u>	<u>2,000</u>	
<b>Total Current Assets</b>		<u>2,858</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		2,627	
Deferred Income		162	
Other Credit Balances:			
Due to State (Note 14)	1,326		
Payroll Deductions	152		
Suspense	<u>23</u>	1,501	
Net Liability to the Exchequer (Note 4)		<u>1,018</u>	
<b>Total Current Liabilities</b>		<u>5,308</u>	
<b>Net Current Liabilities</b>			(2,450)
<b>Net Assets</b>			<u>1,475</u>



## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Vehicles and Equipment £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	151	4,609	1,797	6,557
Additions	7	2,139	581	2,727
Disposals	-	(189)	(5)	(194)
Gross Assets at 31 December 1998	<u>158</u>	<u>6,559</u>	<u>2,373</u>	<u>9,090</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 1998	51	2,878	1,054	3,983
Depreciation for the year	32	1,080	237	1,349
Depreciation on Disposals	-	(163)	(4)	(167)
Cumulative Depreciation at 31 December 1998	<u>83</u>	<u>3,795</u>	<u>1,287</u>	<u>5,165</u>
Net Assets at 31 December 1998	<u>75</u>	<u>2,764</u>	<u>1,086</u>	<u>3,925</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 1998

	£'000	£'000
Surplus to be surrendered		1,896
Less Exchequer Grant Undrawn		(878)
Net Liability to the Exchequer		<u>1,018</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and Cash	2,000	
Debit Balances	<u>519</u>	2,519
<b>Less Creditors</b>		
Due to State	(1,326)	
Credit Balances	<u>(175)</u>	<u>(1,501)</u>
		<u>1,018</u>

## 5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>200,000</u>	<u>174,501</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.5.	668	The savings arose because the main Lot 1 projects started later than expected and expenditure on systems development work which was scheduled for late 1998 did not take place.
A.7.	183	The savings arose because the cost of consultancies under the Department's change programme was less than anticipated.
B.	40	The savings arose because the work of Victim's Commission did not advance as quickly as anticipated and given it's once off nature expenditure was difficult to predict.
C.	(766)	The excess arose due to the increase in fees in 1998 paid to solicitors and counsel in respect of legal aid cases and because of the difficulty in estimating the number of cases in which legal aid is granted by the Courts and other factors which are largely outside the control of the Department.
D.1.	159	The savings arose because a number of cases on appeal, which were expected to be finalised late in 1998, were adjourned until the new year to allow for the introduction of additional actuarial evidence.
F.	47	The savings arose, because of vacancies which occurred in a number of posts in the Office during the year due to transfers and promotions. This also had the effect of a number of proposed projects not being completed which also led to savings.
H.	662	The savings arose because the expenditure on office accommodation was less than anticipated.
J.	329	The savings arose because significant costs in relation to the establishment of the equality infrastructure provided for in the Employment Equality Act, 1998 did not arise during 1998.
N.	(200)	The excess relates to the first instalment of the funding towards the capital cost of the Shanty Educational Project as outlined in the Government Decision S130/25/05/0004 of 1 September, 1998. This Department agreed to be the conduit (via ADM Ltd) for providing this financial support.
P.	40	The savings arose because it was not possible to organise the awards which were to be run in association with RTE for 1998/99, as the agreement was not obtained until August 1998. The pressure of other work and a decision to obtain maximum value from the expenditure, has delayed the relaunch of the awards until 1999/2000 under a revised scheme.
R.	66	The savings arose because of the replacement of the proposed advertising campaign by a public relations exercise which required less funding and deferment of funding for a pilot project for perpetrators of domestic violence until 1999.



**7. APPROPRIATIONS IN AID**

	<u>Estimated</u> £	<u>Realised</u> £
1. Film Censorship Fees (cash)	509,000	537,100
2. Data Protection Fees	184,000	220,778
3. Miscellaneous Receipts	<u>113,000</u>	<u>251,125</u>
<b>Total</b>	<u><b>806,000</b></u>	<u><b>1,009,003</b></u>

**Explanation of Variation**

1. The increased receipts are due to an unanticipated increase in the number of films and videos submitted for censorship in 1998.
2. Extra fees were realised as a result of the continuing attention of the Office of the Data Protection Commissioner to the matter of compliance by data controllers with the provisions of the Data Protection Act, 1998, including the requirement to register.
3. Receipts under this heading fluctuate and are difficult to estimate accurately.

**8. COMMITMENTS****A. Global Commitments**

Contracted Commitments at 31 December 1998 amount to £497,000.

**B. Multi-Annual Capital Commitments**

<b>Expenditure in 1998 £'000</b>	<b>Expenditure due after 31/12/1998 £'000</b>
--	---

Project development for Department and overall quality assurance role for  
Courts and Prisons projects

76

518

**9. DETAILS OF EXTRA REMUNERATION**

	<b>Total Amount Paid £</b>	<b>Total No. of Recipients</b>	<b>Recipients of £5,000 or more</b>	<b>Max. individual payment of £5,000 or more £</b>
Higher, special or additional duties	119,342	85	3	10,684
Overtime and extra attendance	542,644	391	19	10,329
Miscellaneous	96,312	187	1	6,917
<b>Total extra remuneration</b>	<b>758,298</b>	<b>535*</b>	<b>25*</b>	<b>11,033</b>

\* Certain individuals received more than one allowance.

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### 10. MISCELLANEOUS ITEMS

In addition to the amounts expended under subheads A.3. and A.7. sums of £21,000 and £12,685 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 1998 of £604,000 was included in the estimate for 1999.

A total of £24,216 was paid to six retired civil servants in receipt of civil service pensions, who were re-employed on various duties during 1998.

*Ex-gratia* payments totalling £42,684 were made to 20 solicitors and 6 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 £14,176 were made in 19 cases in respect of awards for exceptional performance.

### 11. EU FUNDING

The outturn shown in subhead N. Includes expenditure in respect of activities co-financed by the European Regional Development Fund.

A sum of £22,114 was received from the European Social Fund for the financing of a European Seminar on Gypsy and Traveller issues. This funding was accounted for through a suspense account.

### 12. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1998 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 1998 £</i>
Criminal Injuries Compensation Tribunal	1974	402,712
Independent International Commission	1997	886,248
Commission on the Status of People with Disabilities	1994	701,444
Commission on Victims of Violence	1998	18,559
Criminal Legal Aid Review Group	1996	27,110



**13. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	48
Forensic Consumables	43
IT Consumables	5
Miscellaneous	<u>6</u>
	<u>102</u>

**14. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	325
Pension Contributions	20
Value Added Tax	14
Retention Tax	856
Pay Related Social Insurance	73
Firearm Certificates	3
Extra Exchequer Receipts	<u>35</u>
	<u>1,326</u>

T. DALTON

*Accounting Officer*

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 1999

---

**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 1998 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 1998. Attention is drawn to paragraphs 19 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

*Comptroller and Auditor General*

## GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>				
A.1. Salaries, Wages and Allowances				
Original	£352,568,000			
Supplementary	<u>64,000,000</u>	416,568	410,537	-
A.2. Travel and Subsistence				
Original	£14,059,000			
Supplementary	<u>3,000,000</u>	17,059	16,179	1,603
A.3. Incidental Expenses				
Original	£2,717,000			
Supplementary	<u>800,000</u>	3,517	4,238	628
A.4. Postal and Telecommunications Services				
Original	£6,446,000			
Supplementary	<u>500,000</u>	6,946	6,723	551
A.5. Office Machinery and Other Office Supplies				
Original	£16,044,000			
Supplementary	<u>700,000</u>	16,744	16,493	(83)
A.6. Maintenance of Garda Premises				
Original	£3,441,000			
Supplementary	<u>2,000,000</u>	5,441	7,192	36
A.7. Consultancy Services				
Original	£1,104,000			
Less Supplementary	<u>750,000</u>	354	221	10
A.8. Station Services				
Original	£5,805,000			
Supplementary	<u>1,050,000</u>	6,855	6,997	602
<b>OTHER SERVICES</b>				
B. Clothing and Accessories				
Original	£2,425,000			
Supplementary	<u>225,000</u>	2,650	2,584	134
C. St. Paul's Garda Medical Aid Society (Grant-in-Aid)				
		35	34	-



	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
D.	Transport			
	<i>Original</i>	<i>£9,813,000</i>		
	<i>Supplementary</i>	<i><u>2,925,000</u></i>	12,738	13,424
				756
E.	Communications and Other Equipment			
	<i>Original</i>	<i>£7,436,000</i>		
	<i>Less Supplementary</i>	<i><u>120,000</u></i>	7,316	8,959
				289
F.	Aircraft	704	598	-
G.	Superannuation, etc.			
	<i>Original</i>	<i>£78,155,000</i>		
	<i>Supplementary</i>	<i><u>4,500,000</u></i>	82,655	82,987
				-
H.	Witnesses' Expenses			
	<i>Original</i>	<i>£376,000</i>		
	<i>Supplementary</i>	<i><u>150,000</u></i>	526	537
				79
I.	Compensation			
	<i>Original</i>	<i>£6,504,000</i>		
	<i>Supplementary</i>	<i><u>2,000,000</u></i>	8,504	8,346
				350
J.	Witness Security Programme	250	60	-
	<b>Gross Total</b>			
	<i>Original</i>	<i>£507,882,000</i>		
	<i>Supplementary</i>	<i><u>80,980,000</u></i>	588,862	586,109
				4,955
	<i>Deduct:-</i>			
K.	Appropriations in Aid	15,361	16,779	307
	<b>Net Total</b>			
	<i>Original</i>	<i>£492,521,000</i>		
	<i>Supplementary</i>	<i><u>80,980,000</u></i>	573,501	569,330
				4,648
	<b>SURPLUS TO BE SURRENDERED</b>		<b>£4,171,057</b>	<b>€5,296,150</b>

The Statement of Accounting Policies and Principles and Notes 1 to 17 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 1998**

	£'000	£'000	£'000
<b>Net Outturn</b>			569,330
<b>Changes in Capital Assets</b>			
Purchases Cash	(18,246)		
Disposals Cash	964		
Depreciation	9,926		
Loss on Disposals	<u>332</u>	(7,024)	
<b>Assets Under Development</b>			
Cash Payments		(6,078)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	145		
Increase in Stock	<u>(1,344)</u>	<u>(1,199)</u>	<u>(14,301)</u>
<b>Direct Expenditure</b>			555,029
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	<u>(1,143)</u>		<u>(1,143)</u>
<b>Operating Cost</b>			<u>553,886</u>



## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			32,730
<b>Assets Under Development (Note 5)</b>			<u>12,889</u>
			45,619
<b>Current Assets</b>			
Stocks (Note 16)		4,534	
Prepayments		456	
Accrued Income		307	
Other Debit Balances:			
Suspense	826		
Advance to OPW	900		
Court Lodgments	79		
Imprests	<u>5,165</u>	6,970	
PMG Balance and Cash	20,552		
Less Orders Outstanding	<u>(9,438)</u>	<u>11,114</u>	
<b>Total Current Assets</b>		<u>23,381</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		5,411	
Other Credit Balances:			
Due to State (Note 17)	13,562		
Garda Reward Fund	44		
Payroll Deductions	1,987		
Suspense	<u>70</u>	15,663	
Net Liability to the Exchequer (Note 6)		<u>2,421</u>	
<b>Total Current Liabilities</b>		<u>23,495</u>	
<b>Net Current Liabilities</b>			(114)
<b>Net Assets</b>			<u>45,505</u>

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4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Aircraft £'000	Vehicles and Equipment £'000 <sup>1</sup>	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	5,574	20,030	31,478	4,998	62,080
Additions	-	5,945	11,574	1,271	18,790
Disposals	-	(4,058)	(63)	(560)	(4,681)
Gross Assets at 31 December 1998	<u>5,574</u>	<u>21,917</u>	<u>42,989</u>	<u>5,709</u>	<u>76,189</u>
<b>Accumulated Depreciation</b>					
Opening Balance at 1 January 1998	279	11,019	22,476	3,129	36,903
Depreciation for the year	279	3,896	5,180	571	9,926
Depreciation on Disposals	-	(2,859)	(63)	(448)	(3,370)
Cumulative Depreciation at 31 December 1998	<u>558</u>	<u>12,056</u>	<u>27,593</u>	<u>3,252</u>	<u>43,459</u>
Net Assets at 31 December 1998	<u>5,016</u>	<u>9,861</u>	<u>15,396</u>	<u>2,457</u>	<u>32,730</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 1998

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1998	6,811
Cash payments for the year	<u>6,078</u>
Amounts carried forward at 31 December 1998	<u>12,889</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 1998**

	£'000	£'000
Surplus to be surrendered		4,171
Less Exchequer Grant Undrawn		<u>(1,750)</u>
Net Liability due to the Exchequer		<u>2,421</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	11,114	
Debit Balances: Suspense	<u>6,970</u>	18,084
<b>Less Creditors</b>		
Due to State	(13,562)	
Credit Balances: Suspense	<u>(2,101)</u>	<u>(15,663)</u>
		<u>2,421</u>

**7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

	<u>Estimated</u> £	<u>Realised</u> £
Road Act Penalties	<u>5,000,000</u>	<u>9,423,443</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	880	The saving arose because the expenditure on Garda Operations in respect of LeTour de France en Irlande, The Tall Ships Visit and the Visit of President Clinton was less than anticipated.
A.3.	(721)	The excess was mainly due to increased expenditure in respect of the establishment of an International co-operation agreement with Poland, Hungary and Russia, the secondment of Gardaí to duty overseas and training in specialist areas.
A.6.	(1,751)	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 costs of the works. Expenditure on emergency maintenance work was also greater than had been provided for.
A.7.	133	The saving arose because of the delay in the recruitment of consultants to assist with the development of Garda SMI initiatives. As a result of the longer than anticipated lead into the development of key proposals, a substantial amount of expenditure was deferred to 1999.
D.	(686)	The excess was mainly due to the purchase of additional vehicles to meet the operational needs of the Garda Force.
E.	(1,643)	The excess was due to higher than anticipated level of expenditure on equipment.
F.	106	The saving arose because costs were less than anticipated.
J.	190	Savings arose because expenditure under this subhead is difficult to predict due to its nature.

## Vote 20

### 9. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to the Garda Síochána Spouses' and Childrens' Pensions Scheme	6,064,000	6,090,522
2. Contributions to the Garda Síochána Pensions Scheme	5,305,000	6,382,782
3. Miscellaneous Receipts	3,242,000	3,555,560
4. Receipts from Banks in respect of Cash Escort Services	<u>750,000</u>	<u>750,000</u>
<b>Total</b>	<u><b>15,361,000</b></u>	<u><b>16,778,864</b></u>

#### Explanation of Variation

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

	£
Repayment of advances under subhead A.2.	12,275
Payment for services rendered by Gardaí	657,526
Recovery in respect of damage to official vehicles and other Garda property	59,520
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	1,250,313
Fees for accident and malicious damage reports	431,663
Centage charge to Insurance Companies for Collection of Insurance Premiums	38,783
Recoupment of Salaries	9,120
Recovery of Witnesses' Expenses	52,075
Contribution for quarters	114,143
Taxi Licence Fees	398,377
Road Traffic Act - Section 41	222,789
UN Receipts	22,162
Unclassified Items	<u>286,814</u>
	<u><b>3,555,560</b></u>

### 10. COMMITMENTS

#### (A) Global Commitments

Contracted Commitments at 31 December 1998 amount to £2,137,000

#### (B) Multi-Annual Capital Commitments

Project	Expenditure to 31/12/97	Expenditure 1998	Subsequent Years
	£	£	£
Garda IT Strategy Implementation	12,911,000	12,874,000	19,215,000



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

In fifty eight accidents involving Garda Síochána vehicles, damage and other costs amounting to £104,722 was attributable to Garda Personnel (S.13/7/63).

In ninety seven accidents involving Garda Síochána vehicles, damage and other costs amounting to £131,595 was not attributable to Garda personnel. In twenty five cases compensation totalling £27,654 was recovered (S.13/7/63).

In twenty one accidents involving Garda Síochána vehicles, damage and other costs amounting to £56,012 was partly attributable to Garda Personnel (S.13/7/63).

In eleven accidents involving Garda Síochána vehicles, damage and other costs amounting to £14,518 was charged where responsibility has yet to be assigned (S.13/7/63).

In one hundred and forty eight cases involving damage amounting to £140,803 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In nine cases compensation totalling £6,548 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	51,894	136	-	-
Overtime and extra attendance	50,342,944	11,504	3,682	34,772
Shift and roster allowances	50,523,825	11,354	5,176	13,636
Miscellaneous	30,482,320	12,751	376	12,960
Total extra remuneration	131,400,983	12,913*	10,378*	44,735

\* Certain individuals received more than one allowance.

## 13. MISCELLANEOUS ITEMS

A sum of £270,732 was written off in respect of obsolete stock in the Garda Stores.

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 £34,823 and £62,126 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association, respectively (S.14/1/72).

Compensation and legal costs totalling £1,749,682 and ranging from £40 to £210,000 were paid in two hundred and sixty three 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 1998 an estimate of the number of compensation cases outstanding against the Garda authorities was 1,080 made up as follows:

Road Traffic Accidents	100
Garda Compensation	630
Miscellaneous	350

## Vote 20

Payments totalling £868,114 and ranging from £30 to £256,058 were made in forty six 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 of £1,275 and £6,629 in respect of legal expenses were made to two 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).

An *ex-gratia* payment of £5,600 was made in one instance to a civilian in respect of injuries received while assisting Gardaí. (S. 13/14/76)

Payments totalling £403,241 and ranging from £3,160 to £180,000 were made in respect of claims arising out of injuries received by fifteen Gardaí while on duty. (S.13/8/78, S.13/14/76).

Payments totalling £115,351 and ranging from £503 to £60,000 were made to seven civilians in respect of injuries received as a result of accidents on Garda premises (S.13/14/76).

Payments of £11,683 and £1,850 were made in two 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 1998 without payment and Air Corps support was provided without charge in respect of Garda Síochána aircraft.

A total of £42,542 was paid to retired Civil Servants in receipt of civil service pensions, who were re-employed on various duties during 1998.

A sum of £58,924 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 £50,124 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 £27,252 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).

A sum of £4,564 was charged to subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.(S.13/34/30)

## 14. EU FUNDING

A total of £153,571 was received directly by the Garda Síochána in EU Funding under Title VI of the Treaty of the European Union in respect of a number of policing programmes.



**15. GARDA SÍOCHÁNA REWARD FUND 1998**

The following statement shows the total receipts proper to the Fund for the year 1998, the amount of payments in that period and the balance of the Fund at 31 December 1998.

	£
Balance brought forward on 1 January 1998	101,570
Receipts for year ended 31 December 1998	<u>12,565</u>
	114,135
Payments for year ended 31 December 1998	<u>2,700</u>
<b>Balance on 31 December 1998</b>	<b><u>111,435</u></b>

The receipts into the fund for the year amounted to £12,565 as shown hereunder:

	£
Receipts from disciplinary measures	11,332
Revenue Rewards	<u>1,233</u>
	<b><u>12,565</u></b>

**16. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	211
Armoury	613
Technical Bureau	50
Clothing	2,783
Telecommunications Stock	656
Transport Stock	167
Equipment (Misc.)	<u>54</u>
	<b><u>4,534</u></b>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	7,708
Pension Contributions	49
Retention Tax	353
Pay Related Social Insurance	1,619
Fees for Weights and Measures	464
Firearms	948
Motor Tax	<u>2,421</u>
	<b><u>13,562</u></b>

T. DALTON  
Accounting Officer  
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM  
31 March 1999

---

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Garda Síochána for 1998 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. I have also been furnished with certificates from the Garda Commissioner and the Accounting Officer which support the expenditure under the Witness Security Programme. As the result of my audit, and on the basis of the certificates furnished, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1998.

JOHN PURCELL  
Comptroller and Auditor General

## PRISONS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances			
Original	£94,732,000		
Supplementary	<u>12,000,000</u>	106,732	106,814
			-
A.2. Travel and Subsistence			
Original	£845,000		
Supplementary	<u>620,000</u>	1,465	1,467
			94
A.3. Incidental Expenses			
Original	£2,340,000		
Supplementary	<u>700,000</u>	3,040	3,094
			161
A.4. Postal and Telecommunications Services			
Original	£741,000		
Supplementary	<u>100,000</u>	841	826
			19
A.5. Office Machinery and Other Office Supplies			
Original	£3,026,000		
Less Supplementary	<u>720,000</u>	2,306	2,255
			20
A.6. Consultancy Services			
Original	£102,000		
Supplementary	<u>50,000</u>	152	124
			46
<b>OTHER SERVICES</b>			
B. Buildings and Equipment			
Original	£51,915,000		
Less Supplementary	<u>6,500,000</u>	45,415	45,890
			1,241
C. Prison Services, etc.			
Original	£10,855,000		
Supplementary	<u>1,300,000</u>	12,155	12,281
			909
D. Manufacturing Department and Farm		583	579
			15
E.1. Probation and Welfare Services - Salaries, Wages and Allowances		7,093	6,406
			-
E.2. Probation and Welfare Services - Operating Expenses			
Original	£2,428,000		
Less Supplementary	<u>750,000</u>	1,678	2,212
			23



## Vote 21

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.3. Probation and Welfare Services - Services to Offenders	5,641	4,369	334
F. Community Service Orders Scheme	767	784	69
G. Educational Services	471	527	42
H. Prison Officer's Medical Aid Society (Grant-in-Aid)	372	371	-
I. Compensation			
Original	£1,411,000		
Supplementary	<u>1,200,000</u>		
	2,611	2,221	22
<b>Gross Total</b>			
Original	£183,322,000		
Supplementary	<u>8,000,000</u>		
	191,322	190,220	2,995
Deduct:-			
J. Appropriations in Aid	1,060	1,581	18
<b>Net Total</b>			
Original	£182,262,000		
Supplementary	<u>8,000,000</u>		
	190,262	188,639	2,977

**SURPLUS TO BE SURRENDERED**

£1,623,302    £2,061,168

Estimated daily average number of prisoners	2,709
Actual daily average number of prisoners	2,614

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

**NOTES****1. OPERATING COST STATEMENT FOR 1998**

	£'000	£'000	£'000
<b>Net Outturn</b>			188,639
<b>Changes in Capital Assets</b>			
Purchases Cash	(4,065)		
Disposals Cash	6		
Depreciation	3,104		
Loss on Disposals	<u>39</u>	(916)	
<b>Assets Under Development</b>			
Cash Payments		(38,683)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals		<u>(1,846)</u>	<u>(41,445)</u>
<b>Direct Expenditure</b>			147,194
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>4,813</u>
<b>Operating Cost</b>			<u>152,007</u>

**2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998**

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			8,115
<b>Assets Under Development (Note 4)</b>			<u>15,551</u>
			23,666
<b>Current Assets</b>			
Prepayments		110	
Accrued Income		18	
Other Debit Balances:			
Suspense	25		
Court Lodgments	2		
OPW Advance A/C	168		
Imprests	<u>654</u>	849	
PMG Balance and Cash	6,795		
Less Orders Outstanding	<u>(3,220)</u>	<u>3,575</u>	
<b>Total Current Assets</b>		<u>4,552</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		3,105	
Other Credit Balances:			
Due to State (Note 13)	3,511		
Payroll Deductions	675		
Drugs Initiative Fund	80		
Integra Suspense A/C	<u>35</u>	4,301	
Net Liability to the Exchequer (Note 5)		<u>123</u>	
<b>Total Current Liabilities</b>		<u>7,529</u>	
<b>Net Current Liabilities</b>			<u>(2,977)</u>
<b>Net Assets</b>			<u>20,689</u>



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	9,557	2,535	12,092
Additions	4,657	282	4,939
Disposals	(140)	(5)	(145)
Gross Assets at 31 December 1998	<u>14,074</u>	<u>2,812</u>	<u>16,886</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	4,916	846	5,762
Depreciation for the Year	2,823	281	3,104
Depreciation on Disposals	(94)	(1)	(95)
Cumulative Depreciation at 31 December 1998	<u>7,645</u>	<u>1,126</u>	<u>8,771</u>
<b>Net Assets at 31 December 1998</b>	<u>6,429</u>	<u>1,686</u>	<u>8,115</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 1998**

	In House Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 1998	205	10,355	10,560
Cash payments for the year	2,069	36,614	38,683
Transferred to Asset Register	(2,274)	(31,418)	(33,692)
<b>Amounts carried forward at 31 December 1998</b>	<u>-</u>	<u>15,551</u>	<u>15,551</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 1998

	£'000	£'000
Surplus to be surrendered		1,623
Less Exchequer Grant Undrawn		(1,500)
Net Liability to the Exchequer		<u>123</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	3,575	
Debit Balances: Suspense	<u>849</u>	4,424
<b>Less: Creditors</b>		
Due to State	(3,511)	
Credit Balances: Suspense	<u>(790)</u>	(4,301)
		<u>123</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	28	The savings arose because invoices for work completed were not presented for payment prior to the end of 1998.
E.1.	687	The savings arose because delays arose in recruiting Probation and Welfare Officers to fill vacancies.
E.2.	(534)	The excess arose because expenditure on computer hardware and cabling was higher than anticipated to facilitate the introduction of IT systems for the Probation and Welfare Service.
E.3.	1,272	The savings arose because of a delay in the commencement of the Candle, PACE (Santry Workshop) and Coolmine Lodge (Renovation Unit) projects.
G.	(56)	The excess arose because of increased demand for educational facilities for prisoners, which arose in the context of the high level of committals.
I.	390	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)	585,000	866,458
2. European Social Fund	109,000	294,079
3. Miscellaneous	<u>366,000</u>	<u>420,158</u>
<b>Total</b>	<u><u>1,060,000</u></u>	<u><u>1,580,695</u></u>

**Explanation of Variation**

- The surplus arose from additional output due to the development of a new Work and Training project in Mountjoy Prison.
- The additional funds received under the European Social Fund were in connection with a new Training Project in Mountjoy Prison, which was not planned at the time of the original estimate of receipts.
- It is difficult to estimate receipts accurately under this heading.

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

Contracted Commitments at 31 December 1998 amount to £3,070,000.

**(B) Multi-Annual Capital Commitments**

	Expenditure to 31/12/97 £'000	Expenditure in 1998 £'000	Expenditure due after 31/12/98 £'000
Building/Refurbishment Projects	5,269	4,591	2,935
Prisons IT Programme	-	1,216	4,034

**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	74,189	130	-	-
Overtime and extra attendance	33,847,607	2,653	2,157	48,550
Shift and roster allowances	8,715,142	2,374	348	7,348
Miscellaneous	5,751,771	2,755	17	8,475
Total extra remuneration	48,388,709	2,776*	2466*	54,362

\*Certain individuals received more than one allowance.

## Vote 21

### 10. MISCELLANEOUS ITEMS

Payments totalling £1,460,944 and ranging from £1,896 to £700,182 were made in respect of claims arising out of injuries received by nineteen Prison Officers and four Trades Officers while on duty (S.13/8/78, 13/4/89, 13/3/94).

Payments totalling £165,386 and ranging from £60 to £20,000 were made in relation to claims arising out of injuries received by twenty three prisoners (S.13/8/78).

Compensation and legal costs of £30,011 were paid to two members of the Defence Forces in respect of injuries received while on duty in a Prison (S.13/8/78).

Compensation and legal costs of £5,341 and £39,000 were paid to two civilians in respect of injuries received while visiting prisons (S.13/8/78).

An amount of £7,150 was charged to subhead A.1. in respect of extra remuneration from public funds for two officers in respect of their work on the Prisons Early Release Review Board (E172/12/91).

*Ex-gratia* payments totalling £6,500 were made in two cases in respect of awards for exceptional performance (E157/2/98, E24/1/73).

### 11. EU FUNDING

The amount of £294,079 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 a sum of £127,242 was received from the Integra Project and accounted for through a suspense account.

### 12. 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 1998. The implementation of the stock control element of a new financial package for the prison's vote will commence in 1999.

### 13. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	2,722
Value Added Tax	3
Pension Contributions	331
Retention Tax	34
Pay Related Social Insurance	<u>421</u>
	<u>3,511</u>

T. DALTON  
*Accounting Officer*  
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM  
31 March 1999

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#### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 1998 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 1998. Attention is drawn to paragraphs 17 to 20 of the report for 1998 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 31 DECEMBER 1998

	Agriculture £	Other Industries £	Total £		Agriculture £	Other Industries £	Total £
Stock in hand on 1 January 1998	34,187	532,352	566,539	Sales	28,728	832,139	860,867
Purchases	19,041	545,731	564,772	<sup>1</sup> Stock in hand on 31 December 1998	24,356	545,424	569,780
Profit	(144)	299,480	299,336	Write-off	-	-	-
	<b>53,084</b>	<b>1,377,563</b>	<b>1,430,647</b>		<b>53,084</b>	<b>1,377,563</b>	<b>1,430,647</b>

1 Materials and Manufactured Goods, £315,483; Tools etc., £254,297

## RECONCILIATION WITH APPROPRIATION ACCOUNT

	£		£
Amount due in respect of purchases as at 1 January 1998	32,501	Amount due in respect of sales as at 1 January 1998	41,445
Purchases during year ended 31 December 1998	564,772	Sales during year ended 31 December 1998	860,867
	597,273		902,312
<sup>1</sup> Amount due in respect of purchases as at 31 December 1998	18,239	<sup>2</sup> Amount due in respect of sales as at 31 December 1998	35,854
Expenditure from Subhead D as per Appropriation Account	<b>579,034</b>	Receipts under Subhead J as per Appropriation Account	<b>866,458</b>

1 Viz. - Public Departments, £282; Other Persons, £17,957

2 Viz. - Public Departments, £7,815;

Other Persons £28,039

T. DALTON

*Accounting Officer*

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 1999

## COURTS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	20,346	19,284	-
A.2. Travel and Subsistence	1,831	1,635	83
A.3. Incidental Expenses	936	780	16
A.4. Postal and Telecommunications Services	1,252	1,046	83
A.5. Office Machinery and other Office Supplies	4,554	3,251	(256)
A.6. Consultancy Services	255	96	-
<b>OTHER SERVICE</b>			
B. Courthouses	12,841	10,636	89
<b>Gross Total</b>	42,015	36,728	15
<i>Deduct:-</i>			
C. Appropriations in Aid	1,256	2,143	103
<b>Net Total</b>	40,759	34,585	(88)
<b>SURPLUS TO BE SURRENDERED</b>	<b>£6,173,892    €7,839,226</b>		

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



## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			34,585
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,818)		
Disposals Cash	1		
Depreciation	732		
Loss on Disposals	<u>3</u>	(1,082)	
<b>Assets Under Development</b>			
Cash Payments		(235)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(1,104)		
Increase in Stock	<u>(19)</u>	<u>(1,123)</u>	<u>(2,440)</u>
<b>Direct Expenditure</b>			32,145
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	12,624		
Notional Rents	<u>2,201</u>		<u>14,825</u>
<b>Operating Cost</b>			<u>46,970</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			2,998
<b>Assets Under Development (Note 4)</b>			<u>235</u>
			3,233
<b>Current Assets</b>			
Stocks (Note 12)		46	
Prepayments		352	
Accrued Income		105	
Other Debit Balances:			
Suspense	44		
Advances to OPW	10		
Imprests	58		
Company's Act	<u>558</u>	670	
PMG Balance and Cash	15,024		
Less Orders Outstanding	<u>(7,740)</u>	<u>7,284</u>	
<b>Total Current Assets</b>		<u>8,457</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		367	
Deferred Income		2	
Other Credit Balances:			
Due to State (Note 13)	6,840		
Payroll Deductions	183		
Suspense	<u>142</u>	7,165	
Net Liability to the Exchequer (Note 5)		<u>789</u>	
<b>Total Current Liabilities</b>		<u>8,323</u>	
<b>Net Current Assets</b>			<u>134</u>
<b>Net Assets</b>			<u>3,367</u>



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	2,343	1,143	3,486
Additions	1,417	425	1,842
Disposals	(30)	(17)	(47)
Gross Assets at 31 December 1998	<u>3,730</u>	<u>1,551</u>	<u>5,281</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	1,295	299	1,594
Depreciation for the year	577	155	732
Depreciation on Disposals	(29)	(14)	(43)
Cumulative Depreciation at 31 December 1998	<u>1,843</u>	<u>440</u>	<u>2,283</u>
Net Assets at 31 December 1998	<u>1,887</u>	<u>1,111</u>	<u>2,998</u>

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	In House Computer Application £'000
Amounts brought forward at 1 January 1998	-
Cash Payments for the Year	<u>235</u>
Amounts Carried Forward at 31 December 1998	<u>235</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 1998**

	£'000	£'000
Surplus to be surrendered		6,174
Less Exchequer Grant Undrawn		<u>(5,385)</u>
Net Liability to the Exchequer		<u>789</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	7,284	
Debit Balances: Suspense	<u>670</u>	7,954
<b>Less Creditors</b>		
Due to State	(6,840)	
Credit Balances: Suspense	<u>(325)</u>	<u>(7,165)</u>
		<u>789</u>

**Vote 22**

**6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

	<u>Estimated</u> £	<u>Realised</u> £
Courts, etc., Fees	9,000,000	11,106,017
Court Percentages (Cash)	40,000	647,429
Road Act Penalties	5,000,000	6,141,697

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	1,062	The saving arose because the Courts Service was not established in 1998 as anticipated due to the delay in the enactment of the necessary legislation and the setting up of the appropriate structures.
A.2.	196	The saving arose due to the unpredictable nature of Court sittings.
A.3.	156	The saving arose because expenditure on miscellaneous items, inter alia Judges Robes, books and periodicals, Juror's meals, Court Security and Legal Diary was less than anticipated.
A.4.	206	The saving arose because the anticipated serving of summonses by post did not materialise.
A.5.	1,303	The saving arose because of the later than anticipated commencement of computer projects to provide Integrated Courts Information Systems for the Courts Service.
A.6.	159	The saving arose because of the delay in the establishment of the Court Service.
B.	2,205	Savings arose in this subhead because anticipated expenditure on Courthouse maintenance, which is currently met by the Local Authorities, did not materialise as the Courts Service was not established in 1998.

**8. APPROPRIATIONS IN AID**

	<u>Estimated</u> £	<u>Realised</u> £
1. Fines	1,052,000	1,858,748
2. Fees	158,000	147,340
3. Miscellaneous	<u>46,000</u>	<u>136,990</u>
<b>Total</b>	<u>1,256,000</u>	<u>2,143,078</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. This item which represents fees received by the General Solicitor for Minors and Wards of Court and by County Registrars for the execution of Court Orders, is difficult to estimate accurately.
3. These receipts are made up of a variety of miscellaneous items which by their nature are difficult to estimate accurately.



## 9. COMMITMENTS

### (A) Global Commitments

Contracted Commitments at 31 December 1998 amount to £23,000.

### (B) Multi-Annual Capital Commitments

Project	Expenditure to 31/12/97	Expenditure 1998	Subsequent Years
	£'000	£'000	£'000
Refurbishment of Courthouses	2,384	5,230	3,686
Court IT Projects		235	920

## 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	152,569	148	3	11,126
Overtime and extra attendance	385,934	430	6	7,153
Miscellaneous	47,312	109	-	-
Total extra remuneration	585,815	568*	10*	15,464

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

## 11. MISCELLANEOUS ITEMS

A total of £29,166 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 1998.

A payment of £14,520 was made in one instance following legal action taken by a member of the public. (S.13/8/78)

A payment of £5,643 was made in one instance in respect of legal costs of a *habeas corpus* application on the instructions of the Chief State Solicitor. (S.13/8/78)

Compensation and legal costs of £11,642 were paid in one instance following legal action taken by a civilian as a result of an accident in the Four Courts. (S.13/8/78)

*Ex-gratia* payments totalling £16,000 were paid to seven members of staff following agreement with their staff association in respect of the implementation of Family Law Legislation. (E.21/1/95)

Vote 22

12. STOCKS

Stocks at 31 December 1998 comprise:

	£'000
Stationery	34
IT Consumables <i>etc.</i>	<u>12</u>
	<u>46</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	333
Value Added Tax	7
Pay Related Social Insurance	89
Fines	2,195
Court Fee Refunds	4,114
Court Percentages	36
Pension Contributions	<u>66</u>
	<u>6,840</u>

T. DALTON  
*Accounting Officer*  
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM  
31 March 1999

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Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	12,048	12,290	-
A.2. Travel and Subsistence	119	117	9
A.3. Incidental Expenses	1,018	892	142
A.4. Postal and Telecommunications Services	609	549	36
A.5. Office Machinery and Other Office Supplies	1,662	1,236	(135)
A.6. Office Premises Expenses	1,428	515	85
A.7. Consultancy Services	114	14	(3)
<b>Total</b>	<u>16,998</u>	<u>15,613</u>	<u>134</u>

### SURPLUS TO BE SURRENDERED

£1,384,959    £1,758,535

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			15,613
<b>Changes in Capital Assets</b>			
Purchases Cash	(436)		
Depreciation	<u>651</u>	215	
<b>Assets Under Development</b>			
Cash Payments		(545)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	4		
Increase in Stock	<u>(9)</u>	<u>(5)</u>	<u>(335)</u>
<b>Direct Expenditure</b>			15,278
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	1,766		
Notional Rents	<u>1,509</u>		<u>3,275</u>
<b>Operating Cost</b>			<u>18,553</u>

**Vote 23**

**2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998**

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			2,343
<b>Assets Under Development (Note 4)</b>			<u>545</u>
			2,888
<b>Current Assets</b>			
Stocks (Note 11)		87	
Prepayments		195	
Accrued Income		18	
Other Debit Balances:			
Suspense	25		
Advances to OPW	8		
Imprests	<u>7</u>	40	
PMG Balance and Cash	832		
Less Orders Outstanding	<u>(128)</u>	<u>704</u>	
<b>Total Current Assets</b>		<u>1,044</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		347	
Other Credit Balances:			
Due to State (Note 12)	337		
Payroll Deductions	<u>111</u>	448	
Net Liability to the Exchequer (Note 5)		<u>296</u>	
		<u>1,091</u>	
<b>Total Current Liabilities</b>			
<b>Net Current Liabilities</b>			(47)
<b>Net Assets</b>			<u>2,841</u>



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	3,588	2,056	5,644
Additions	311	141	452
Disposals	<u>(163)</u>	-	<u>(163)</u>
Gross Assets at 31 December 1998	<u>3,736</u>	<u>2,197</u>	<u>5,933</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	2,487	615	3,102
Depreciation for the year	431	220	651
Depreciation on Disposals	<u>(163)</u>	-	<u>(163)</u>
Cumulative Depreciation at 31 December 1998	<u>2,755</u>	<u>835</u>	<u>3,590</u>
Net Assets at 31 December 1998	<u>981</u>	<u>1,362</u>	<u>2,343</u>

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	In House Computer Applications £'000
Amounts Brought Forward at 1 January 1998	-
Cash Payments for the Year	<u>545</u>
Amounts Carried Forward at 31 December 1998	<u>545</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 1998**

	£'000	£'000
Surplus to be surrendered		1,385
Less Exchequer Grant Undrawn		<u>(1,089)</u>
Net Liability to the Exchequer		<u>296</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	704	
Debit Balances: Suspense	<u>40</u>	744
<b>Less Creditors</b>		
Due to State	(337)	
Credit Balances: Suspense	<u>(111)</u>	<u>(448)</u>
		<u>296</u>

**6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

	<u>Estimated</u> £	<u>Realised</u> £
Land Registry Fees (Cash)	17,800,000	19,085,518
Registry of Deeds Fees (Cash)	1,692,000	874,962
Ground Rent Fees	55,000	64,430

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	126	Savings arose because the cost of compensation claims was less than anticipated and some training programmes were deferred to 1999.
A.4.	60	Savings arose because expenditure on telecommunications capital projects was less than anticipated.
A.5.	426	The savings arose because of the delay in the commencement of the ITRIS computer project until the necessary sanction was obtained.
A.6	913	The savings arose because expenditure on furniture and fittings for a proposed new Dublin building for the Land Registry did not proceed as anticipated.
A.7.	100	The saving arose mainly because planned Consultancy to assist the Registries in the transition to a semi-state organisation was deferred.

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

Contracted Commitments at 31 December 1998 amount to £59,000

(B) Multi-Annual Capital Commitments	Expenditure in 1998 £'000	Expenditure due after 31/12/1998 £'000
Integrated Title Registration Information System	438	310



**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	40,218	28	1	6,718
Overtime and extra attendance	1,351,928	468	84	12,040
Miscellaneous	26,910	61	1	13,212
Total extra remuneration	1,419,056	502*	86	13,212

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

**10. MISCELLANEOUS ITEMS**

Compensation and legal costs totalling £19,178 and ranging from £19 to £12,000 were paid in 7 cases in respect of claims for compensation under Section 120 of the Registration of Title Act, 1964.

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

Registry of Deeds Fees: £742,103

**11. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	58
Miscellaneous Supplies	1
IT Consumables	<u>28</u>
	<u>87</u>

**12. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	236
Pension Contributions	42
Pay Related Social Insurance	57
Value Added Tax	<u>2</u>
	<u>337</u>

T. DALTON

*Accounting Officer*

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 1999

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**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 1998 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 1998.

JOHN PURCELL

*Comptroller and Auditor General*

## CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	185	183	-
A.2. Travel and Subsistence	1	1	-
A.3. Incidental Expenses	12	10	-
A.4. Postal and Telecommunications Services	12	7	-
A.5. Office Premises Expenses	15	13	1
<b>Total</b>	<b>225</b>	<b>214</b>	<b>1</b>

**SURPLUS TO BE SURRENDERED**

**£11,143    £14,149**

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000
<b>Net Outturn</b>		214
<b>Changes in Capital Assets</b>		
Purchases Cash	(5)	
Depreciation	<u>6</u>	<u>1</u>
<b>Direct Expenditure</b>		215
<b>Expenditure Borne Elsewhere</b>		
Net Allied Services Expenditure		<u>37</u>
<b>Operating Cost</b>		<u><u>252</u></u>



## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			21
<b>Current Assets</b>			
PMG Balance and Cash	21		
<i>Less</i> Orders Outstanding	<u>(4)</u>		
<b>Total Current Assets</b>		<u>17</u>	
<b><i>Less</i> Current Liabilities</b>			
Accrued Expenses		1	
Other Credit Balances:			
Suspense	1		
Due to State (Note 6)	<u>5</u>	6	
Net Liability to the Exchequer (Note 4)		<u>11</u>	
<b>Total Current Liabilities</b>		<u>18</u>	
<b>Net Current Liabilities</b>			<u>(1)</u>
<b>Net Assets</b>			<u>20</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	22	24	46
Additions	<u>5</u>	<u>-</u>	<u>5</u>
Gross Assets at 31 December 1998	<u>27</u>	<u>24</u>	<u>51</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	13	11	24
Depreciation for the year	<u>3</u>	<u>3</u>	<u>6</u>
Cumulative Depreciation at 31 December 1998	<u>16</u>	<u>14</u>	<u>30</u>
<b>Net Assets at 31 December 1998</b>	<u>11</u>	<u>10</u>	<u>21</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 1998

	£'000	£'000
Surplus to be surrendered		11
Less Exchequer Grant Undrawn		<u>-</u>
Net Liability to the Exchequer		<u>11</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash		17
<b>Less Creditors</b>		
Due to State	(5)	
Credit Balances: Suspense	<u>(1)</u>	<u>(6)</u>
		<u>11</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	1,556	2	-	-
Total extra remuneration	1,556	2	-	-

#### 6. DUE TO THE STATE

The amount due to the State at 31 December 1998 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  
12 February 1999

#### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## ENVIRONMENT AND LOCAL GOVERNMENT

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	20,107	20,263	-
A.2. Travel and Subsistence	1,640	1,643	48
A.3. Incidental Expenses	801	892	63
A.4. Postal and Telecommunications Services	1,043	999	63
A.5. Office Machinery and other Office Supplies	1,779	1,815	(87)
A.6. Office Premises Expenses	471	521	75
A.7. Consultancy Services	380	392	-
<b>HOUSING</b>			
B.1. Local Authority and Social Housing Programmes	223,527	223,854	1,248
B.2. Private Housing Grants and Subsidies, etc.	37,307	36,914	166
B.3. Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly	5,000	5,000	-
B.4. Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes ( <i>National Lottery Funded</i> )	1,070	521	-
<b>ROADS</b>			
C.1. National Roads	291,165	291,252	-
C.2. Non-National Roads	203,643	205,643	3
C.3. Dublin Transportation	9,515	9,523	-
C.4. Vehicle and Driver Licensing Expenses	3,550	3,109	103
C.5. Other Roads Related Services	825	845	-
<b>ENVIRONMENT</b>			
D.1. Water and Sewerage Services Programme, etc..	184,624	185,104	57
D.2. Environmental and Related Services	6,318	4,046	12
D.3. Environmental Protection Agency	6,859	7,812	-
<b>OTHER SERVICES</b>			
E.1. Fire and Emergency Services	5,303	6,283	216
E.2. Local Authority Library and Archive Service (Grant-In-Aid Fund) ( <i>National Lottery Funded</i> )	3,156	3,172	10

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.3. Provision and Renovation of Swimming Pools (Grant-In-Aid Fund) ( <i>National Lottery Funded</i> )	4,000	34	-
E.4. Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services	250	58	-
E.5. Recoupment of Expenditure on foot of Certain Malicious Injuries	200	200	78
E.6. An Bord Pleanála	3,046	3,046	-
E.7. National Safety Council	904	904	-
E.8. Grant for Temple Bar Renewal Ltd. and Temple Bar Properties Ltd.	921	479	-
E.9. Urban Renewal	13,974	9,797	-
E.10. Tidy Towns Competition	72	72	-
E.11. Programme for Peace and Reconciliation (Grant-in-Aid)	2,373	1,587	-
E.12. Planning Tribunal	1,000	2,271	346
E.13. One-Stop Shops	1,000	1,000	-
E.14. Miscellaneous Services	672	687	84
<b>Gross Total</b>	1,036,495	1,029,738	2,485
<i>Deduct:-</i>			
F. Appropriations in Aid	21,244	18,960	778
<b>Net Total</b>	1,015,251	1,010,778	1,707

**SURPLUS TO BE SURRENDERED**

**£4,472,568    €5,678,990**

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



## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			1,010,778
<b>Changes in Capital Assets</b>			
Purchase Cash	(985)		
Disposals Cash	1		
Depreciation	885		
Gain on Disposals	<u>(15)</u>	(114)	
<b>Assets Under Development</b>			
Cash Payments		(558)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(2,990)		
Increase in Stock	<u>(21)</u>	<u>(3,011)</u>	<u>(3,683)</u>
<b>Direct Expenditure</b>			1,007,095
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	7,271		
Notional Rents	<u>829</u>		<u>8,100</u>
<b>Operating Cost</b>			<u><u>1,015,195</u></u>

Vote 25

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			1,885
<b>Assets Under Development (Note 4)</b>			<u>2,666</u>
			4,551
<b>Current Assets</b>			
Stocks (Note 16)		240	
Prepayments		374	
Accrued Income		3,604	
Other Debit Balances:			
Recoupable Expenditure	385		
Advances to OPW for General Maintenance Work	5		
Imprests	<u>37</u>	427	
PMG Balance and Cash	11,981		
Less Orders Outstanding	<u>(9,785)</u>	<u>2,196</u>	
<b>Total Current Assets</b>		<u>6,841</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		2,859	
Deferred Income		2,826	
Other Credit Balances:			
Suspense			
Local Urban and Rural Development Operational Programme	47		
Local Authority Training Fund	8		
Tidy Towns Competition	30		
Payroll Deductions	199		
Due to State (Note 17)	<u>817</u>	1,101	
Net Liability to the Exchequer (Note 5)		<u>1,522</u>	
<b>Total Current Liabilities</b>		<u>8,308</u>	
<b>Net Current Liabilities</b>			<u>(1,467)</u>
<b>Net Assets</b>			<u>3,084</u>



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	<b>Land and Buildings £'000</b>	<b>Office Equipment £'000</b>	<b>Furniture and Fittings £'000</b>	<b>Totals £'000</b>
Cost or Valuation at 1 January 1998	17	6,369	579	6,965
Additions	-	816	176	992
Disposals	-	(162)	(5)	(167)
Revaluations	<u>-</u>	<u>24</u>	<u>-</u>	<u>24</u>
Gross Assets at 31 December 1998	<u>17</u>	<u>7,047</u>	<u>750</u>	<u>7,814</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 1998	4	4,826	374	5,204
Depreciation for the year	1	831	53	885
Depreciation on Disposals	<u>-</u>	<u>(159)</u>	<u>(1)</u>	<u>(160)</u>
Cumulative Depreciation at 31 December 1998	<u>5</u>	<u>5,498</u>	<u>426</u>	<u>5,929</u>
Net Assets at 31 December 1998	<u>12</u>	<u>1,549</u>	<u>324</u>	<u>1,885</u>

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	<b>In House Computer Applications £'000</b>
Amounts brought forward at 1 January 1998	2,108
Cash Payments for the Year	<u>558</u>
Amounts Carried Forward at 31 December 1998	<u>2,666</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 1998**

	£'000	£'000
Surplus to be surrendered		4,473
Less Exchequer Grant Undrawn		<u>(2,951)</u>
Net Liability to the Exchequer		<u>1,522</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	2,196	
Debit Balances:		
Suspense	<u>427</u>	2,623
<b>Less Creditors</b>		
Due to State	(817)	
Credit Balances: Suspense	<u>(284)</u>	<u>(1,101)</u>
		<u>1,522</u>

**6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

Miscellaneous receipts amounted to £25,639

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

Subhead	Less/(More) than provided £'000	Explanation
B.4.	549	Claims from local authorities were less than anticipated due to some projects being delayed.
C.4.	441	The roll-out phase of the National Vehicle File project did not progress as quickly as expected.
D.2.	2,272	Implementation by grantees of projects approved for grants under the EU co-financed Waste Management Sub-Programme was slower than anticipated. The corresponding EU aid should be earned in future years.
D.3.	(953)	Increases in remuneration and pensions accounted for the greater part of the increase.
E.1.	(980)	The excess was due to additional expenditure incurred on construction and improvement of fire stations.
E.3.	3,966	Responsibility for the Swimming Pool Programme was transferred to the Department of Tourism, Sport and Recreation on the 25th May, 1998.
E.4.	192	Claims from local authorities were less than anticipated. This programme recoups local authorities certain borrowings not written off in the context of the Local Loans Fund.
E.8.	442	Expenditure on the Temple Bar Cultural Quarter was less than anticipated.



Subhead	Less/(More) than provided £'000	Explanation
E.9.	4,177	The shortfall was due to slower than anticipated progress on implementing projects under the EU co-financed Urban and Village Renewal Programme. It is expected that the corresponding EU aid will be earned in future years.
E.11.	786	The shortfall was due to slower than anticipated progress on implementing projects under the programme for Peace and Reconciliation. It is expected that the corresponding EU aid will be earned in future years.
E.12.	(1,271)	The excess was due mainly to the extended terms of reference given to the Tribunal; these gave rise to additional costs.

## 8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Fees payable by Local Authorities, etc. for audit of their Accounts	950,000	1,119,857
2. Inspection fees in respect of the scheme of structural guarantees for new houses	792,000	1,126,232
3. Fees payable by applicants for driving tests	3,750,000	4,559,984
4. Receipts from National Toll Roads plc.	2,100,000	2,396,698
5. Receipts from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	428,000	428,000
6. Receipts from Temple Bar Renewal Ltd.	10,000	5,705
7. Receipts from the Dublin Docklands Development Authority under the Urban Renewal Act, 1986 (No. 19 of 1986)	3,000,000	3,000,000
8. Receipts from the Local Government Equalisation Fund	4,727,000	4,429,000
9. Receipts from EU for FEOGA village renewal programme	3,154,000	-
10. Receipts from EU for FEOGA element of the Programme for Peace and Reconciliation	2,204,000	1,558,660
11. Miscellaneous, including refunds on certain housing grants, refunds on publications and other refunds and payments from EU	<u>129,000</u>	<u>335,383</u>
<b>Total</b>	<u><b>21,244,000</b></u>	<u><b>18,959,519</b></u>

### Explanation of Variations

1. Outstanding fees from previous years were recovered in greater volumes than anticipated.
2. The number of houses registered was greater than anticipated.
3. The number of driving test applicants was greater than anticipated.
4. Traffic volumes on the West Link Toll Bridge were greater than anticipated.
6. The volume of cases finalised during the year was less than projected.

## Vote 25

8. Adjustment was made for excess recoupment from the fund in 1997.
9. Anticipated receipts from the EU did not materialise.
10. Expenditure on projects under the Special Support Programme did not reach sufficient level to enable anticipated draw-down of FEOGA funds to mature.
11. Miscellaneous receipts were greater than anticipated.

## 9. COMMITMENTS

### (A) Global Commitments

Commitments likely to materialise under procurement and grant subheads are £317,449 and £1,353,485,929 respectively.

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

#### 1. WATER/SEWERAGE PROJECTS

Project	Cumulative amount spent up to 31 December 1997	Amount spent in 1998	Amount to be met in subsequent years
	£'000	£'000	£'000
Buncrana Water Pollan Dam	20,535 <sup>(3)</sup>	1,989	4,480
Carrick-on-Suir Sewerage	37	6,556	5,537
Clonmel Main Drainage	9,412	671	6,218 <sup>(2)</sup>
Cork Main Drainage(Collection)	862	5,282	53,856
Cork Main Drainage (Treatment Works)	1,981	607	57,411 <sup>(2)</sup>
Drogheda Main Drainage	23,536	17,156	5,688
Dublin Bay Sewerage	5,081 <sup>(1)</sup>	6,201	188,718
Dublin Water Conservation	541	6,862	24,597
Dungarvan Sewerage	747	-	12,673
Dun Laoghaire Main Drainage	13,535	4,569 <sup>(2)</sup>	-
Dun Laoghaire Water (Phase 1)	16,154	346	-
Dundalk Main Drainage	9,048	5,997	34,955 <sup>(2)</sup>
East Waterford Water	310	3,200	7,090
Galway Main Drainage Treatment Works	350	-	37,650
Killarney Sewerage	8,683	2,256 <sup>(2)</sup>	-
Leixlip Sewerage	6,923	498	6,329 <sup>(2)</sup>
Leixlip Water(Phase 2)	5,806	3,605	1,989
Limerick Main Drainage (Phase 1)	2,919	4,848	98,233



Lough Mask (Phase 1)	15,872	436 <sup>(2)</sup>	-
Midleton Sewerage	175	-	10,325
Navan Sewerage	3,347 <sup>(3)</sup>	5,618	7,335 <sup>(2)</sup>
Oberstown Sewerage	629	359	14,012
Sligo (Lough Gill) Regional Water Supply	812	7,036	4,152
Tuam Regional Water Supply (Stage 1)	20,877 <sup>(3)</sup>	1,170	2,453 <sup>(2)</sup>
Wexford Main Drainage	24,992 <sup>(3)</sup>	4,631	14,377 <sup>(2)</sup>

## 2. URBAN RENEWAL PROJECT

Project	Cumulative amount spent up to 31 December 1997 £'000	Amount spent in 1998 £'000	Amount to be met in subsequent years £'000
Cultural Development of Temple Bar	16,379	473	3,442 <sup>(2)</sup>

## 3. HOUSING PROJECT

Project	Cumulative amount spent up to 31 December 1997 £'000	Amount spent in 1998 £'000	Amount to be met in subsequent years £'000
Regeneration of Ballymun Flats	-	3,802	257,198

(1) Excluded from 1997 account as the then estimated cost of a preliminary phase of the scheme was under £10m.

(2) Full cost of scheme updated since 1997.

(3) Updated since 1997.

Note: A sum of £394.82 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.

## 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	247,661	124	11	6,834
Overtime and extra attendance	653,418	276	34	16,674
Shift and roster allowances, etc.	25,467	34	-	-
Miscellaneous	247,086	148	-	-
Total extra remuneration	1,173,632	*	*	16,674

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

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### 11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £438,000 from the Vote for 1998 was included in the Estimate for 1999.

Salary costs of £921,000 due to be recouped under the Administrative Budget Agreement, were borne by the Department.

A total of £269,570 was charged to subhead A.1. in respect of staff assigned to the Fire Services Council (£115,734), the National Roads Authority (£64,227), the National Safety Council (£62,364) and the Rent Tribunal (£27,245) respectively.

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of £13,791.

Subsistence costs of £11,777 (arising from changes in overnight rates backdated to 1 January, 1998) due to be recouped under the Administrative Budget Agreement, were borne by the Department.

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

In addition to voted monies, sponsorship and entry fees totalling £93,313 were also expended on the Tidy Towns Competition.

A payment of £89,196 was made in respect of legal expenses incurred in a High Court action taken against the Minister challenging the Constitutionality of the Referendum Act 1994, in the appointment of agents at a referendum.

Sums totalling £5,295 were written off in respect of housing grants paid and sums totalling £1,864 were written off in respect of the disposal of capital assets.

### 12. EU FUNDING

The outturn shown in subheads C.1., C.2., C.3., D.1., D.2., D.3., E.8., E.9., and E.11. 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 subheads E.9. & E.11. 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, COURAGE, CARE, and Paris projects).

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

The EPA received £10,721 (in respect of Eurostat) and £4,632 (in respect of European Topic Centre) from the EU.

### 13. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1998 on account of which payments were made in the year is as follows:-

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 1998 £	Cumulative Expenditure to 31 December 1998 £
Tribunal of Inquiry into Certain Planning Matters	1997	2,270,678	2,582,315



## 14. MISCELLANEOUS ACCOUNTS

**Grant-in-Aid Fund for the Task Force on Special Housing Aid for the Elderly, etc.  
Account of the Receipts and Payments in the year ended 31 December 1998**

	£
Balance at 1 January 1998	NIL
Grant-in-Aid : Special Housing Aid for the Elderly (Subhead B.3.)	<u>5,000,000</u>
	5,000,000
 Expenditure ( <i>see schedule</i> )	 <u>5,000,000</u>
Balance at 31 December 1998	<u>NIL</u>

**Schedule  
Task Force on Special Housing Aid for the Elderly, etc.  
Payments in the year ended 31 December 1998**

<i>Payee</i>	<i>Amount</i> £
<b>Health Boards:</b>	
Eastern	900,000
Midland	585,000
Mid-Western	527,000
North-Eastern	535,000
North-Western	465,000
South-Eastern	513,000
Southern	505,000
Western	<u>970,000</u>
 <b>Total</b>	 <u>5,000,000</u>

**The Programme for Peace and Reconciliation - Grant-in-Aid Fund  
Account of the Receipts and Payments in the year ended 31 December 1998**

	£
Balance at 1 January 1998	NIL
Grant-in-Aid : Programme for Peace and Reconciliation (Subhead E.11.)	<u>1,586,919</u>
	1,586,919
 Expenditure ( <i>see schedule</i> )	 <u>1,586,919</u>
Balance at 31 December 1998	<u>NIL</u>

**Schedule  
The Programme for Peace and Reconciliation  
Payments in the year ended 31 December 1998**

<i>Payee</i>	<i>Amount</i> £
<b>County Councils:</b>	
Cavan	292,000
Donegal	330,783
Monaghan	185,000
Leitrim	301,864
Louth	348,000
Sligo	<u>129,272</u>
 <b>Total</b>	 <u>1,586,919</u>

## 15. NATIONAL LOTTERY FUNDING

**Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes -  
Account of Receipts and Payments in the year ended 31 December 1998**

	£
Balance at 1 January 1998	NIL
Grant-in-Aid: Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	<u>520,873</u>
	520,873
Expenditure ( <i>see schedule</i> )	<u>520,873</u>
Balance at 31 December 1998	<u>NIL</u>

**Schedule  
Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes -  
Payments in the year ended 31 December 1998**

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
<b>COUNTY COUNCILS</b>		
Donegal	St Vincent de Paul, Bundoran	23,884
	Clonmany Mental Health Association, Cleagh, Clonmany	63,000
Dunlaoghaire/Rathdown	Sunbeam House, Maranatha, Shanganagh Road	9,760
Galway	North Connemara Voluntary Housing Association, Clonbur	24,000
Kildare	Campill Community of Ireland Ltd., Main Street, Kilcullen	20,000
Kilkenny	Kilmacow Voluntary Housing Association, Rosedale	5,779
Limerick	Dromcollogher Community Housing Association Pound Street	36,000
	Rathkeale Voluntary Housing Association	1,865
Sligo	Banada Tourlestrane Housing Association	9,000
	St Vincent de Paul, Ballymote	5,000
	Easkey Mental Health Association	32,400
Tipperary (NR)	Sue Ryder Foundation, Holycross	5,000
Wexford	Irish Society for Autism, Sarshill House	20,000
Wicklow	Sunbeam House, Abbeymanor, Arklow	8,000
	Sunbeam House, Ros Mhuire, Rathdrum	12,000
	Sunbeam House, Parkinasilla House, Bray	12,000
	Sunbeam House, Helensburg, Greystones	14,000
	Sunbeam House, Vevay House, Vevay Road, Bray	14,000
	Sunbeam House, Rosanna Gardens, Ashford	12,000
	Sunbeam House, Bella Vista, Bray	24,000
<b>CORPORATIONS</b>		
Dublin	Cunamh Teoranta, 136/137 Phibsboro Road	16,000
	The Aids Fund, 9/9A Granby Lane	33,000
Galway	Galway Voluntary Social Services, Fairgreen	52,185
Limerick	Focus Housing Association, Presentation Place	34,000
Sligo	Finsklin Housing Association	<u>34,000</u>
<b>Total</b>		<u><b>520,873</b></u>



**Grant-in-Aid Fund for Local Authority Library and Archive Service -  
Account of Receipts and Payments in the year ended 31 December 1998**

	£
Balance at 1 January 1998	NIL
Grant-in-Aid: Local Authority Library and Archive Service (Subhead E.2.)	<u>3,171,967</u>
	3,171,967
Expenditure ( <i>see schedule</i> )	<u>3,171,967</u>
Balance at 31 December 1998	<u>NIL</u>

**Schedule  
Grant-in-Aid Fund for Local Authority Library and Archive Service-  
Payments in year ended 31 December 1998**

<i>Library Authority</i>	<i>Project/Library</i>	<i>Amount £</i>
<b>County Councils:</b>		
Carlow	Carlow Headquarters	241,692
Cork	Macroom Library	254,914
Donegal	Buncrana	116,287
Fingal	Blanchardstown Library	242,094
	Cumberland House Headquarters	105,469
	Swords Library	32,296
	Mobile Library	117,434
Galway	Island House	21,675
	Hynes Building	34,266
	Galway City Library	41,391
Kerry	Dingle Library	15,124
Kilkenny	Loughboy Library	9,000
	Library Headquarters	5,677
	Castlecomer Library	236,492
	Graignamanagh Library	2,692
Leitrim	Carrick-on-Shannon Library	3,320
Limerick	Dooradoyle Library	157,384
	Abbeyfeale Library	156,816
Mayo	Ballinrobe Library	47,781
Meath	Dunshaughlin Library	115,066
Offaly	Ferbane Library	2,006
Sligo	Library Headquarters (Westland)	10,580
South Dublin	Library Headquarters (Tallaght)	11,500
	Castletymon Library	24,000
Tipperary Joint Library Committee	Library Headquarters	7,000
	Cahir Library	1,500

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Tipperary (SR)	Clonmel Library	40,044
Waterford	Dungarvan Library	400,000
	Archives	18,300
Westmeath	Athlone Library	1,500
	Delivery Van	53,724
Wexford	Library Headquarters	4,818
	Enniscorthy Library	20,911
An Comhairle Leabharlanna		15,000
Archivist Recoupment		10,097
Public Library Policy Project Team		8,419
<b>Corporations:</b>		
Dublin	Donaghmede Library	15,750
	Finglas Library	20,250
	Ilac Centre Library	95,625
	Youth Information Centre	12,950
	Cabra Library	320,000
Cork	Douglas Library	11,860
	Hollyhill Library	58,272
Limerick	The Granary	50,991
	<b>Total</b>	<b><u>3,171,967</u></b>

### Grant-in-Aid Fund for Provision and Renovation of Swimming Pools - Account of Receipts and Payments in the year ended 31 December 1998

	£
Balance at 1 January 1998	NIL
Grant-in-Aid: Provision and Renovation of Swimming Pools (Subhead E.3.)	<u>33,929</u>
	33,929
Expenditure ( <i>see schedule</i> )	<u>33,929</u>
Balance at 31 December 1998	<u>NIL</u>

### Schedule Grant-in-Aid Fund for Provision and Renovation of Swimming Pools- Payments in the year ended 31 December 1998

<i>Local Authority</i>	<i>Swimming Pool</i>	<i>Amount</i>
		£
<b>Urban District Council:</b>		
Enniscorthy	Enniscorthy	<u>33,929</u>
	<b>Total</b>	<b><u>33,929</u></b>

#### Note:

The above programme was transferred to the Department of Tourism, Sport and Recreation on the 25th May, 1998.



**16. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	233
IT consumables, <i>etc.</i>	6
Cleaning materials	<u>1</u>
	<u>240</u>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	467
Pay Related Social Insurance	105
Withholding Tax	99
Pension Contributions	64
Purchase of Notional Service	52
Value Added Tax Account	<u>30</u>
	<u>817</u>

JIMMY FARRELLY

*Accounting Officer*

DEPARTMENT OF THE ENVIRONMENT AND LOCAL GOVERNMENT

26 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Environment and Local Government for 1998 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 1998. Attention is drawn to paragraphs 21 to 24 of the report for 1998 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 31 December 1998, 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
<b>ADMINISTRATION</b>				
A.1.	Salaries, Wages and Allowances	23,226	23,527	-
A.2.	Travel and Subsistence	1,505	1,481	4
A.3.	Incidental Expenses	666	659	11
A.4.	Postal and Telecommunications Services	1,412	1,630	168
A.5.	Office Machinery and other Office Supplies	1,523	1,862	4
A.6.	Office Premises Expenses	1,000	1,301	46
A.7.	Consultancy Services	250	228	1
<b>OTHER SERVICES</b>				
B.1.	Grant-in-Aid Fund for General Expenses of Adult Education Organisations	500	500	-
B.2.	Transport Services	40,319	40,324	3,285
B.3.	International Activities	756	587	32
B.4.	International Activities ( <i>National Lottery Funded</i> )	1,253	1,131	-
B.5.	Research and Development Activities	2,669	1,842	1
B.6.	In Career Development	7,716	7,999	82
B.7.	Expenses of National Council for Curriculum and Assessment	917	980	15
B.8.	Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	7,556	143	-
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> )			
	<i>Original</i> £12,941,000			
	<i>Supplementary</i> <u>388,000</u>	13,329	13,329	-
B.10.	Grants to Colleges providing Courses in Irish ( <i>National Lottery Funded</i> )	592	600	-
B.11.	Publications in Irish ( <i>National Lottery Funded</i> )	700	708	5
B.12.	Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid) ( <i>National Lottery Funded</i> )	1,084	1,084	-



## Vote 26

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.13.	Royal Irish Academy of Music - General Expenses (Grant-in-Aid) (National Lottery Funded)			
	<i>Original</i> £1,250,000			
	<i>Supplementary</i> <u>50,000</u>	1,300	1,300	-
B.14.	Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations ( <i>National Lottery Funded</i> )			
	<i>Original</i> £77,000			
	<i>Supplementary</i> <u>11,000</u>	88	87	-
B.15.	EC Lingua Programme	26	15	-
B.16.	Grant-in-Aid Fund for general expenses of organisations involved in the promotion of Ireland as an International Education Centre	270	270	-
B.17.	Miscellaneous	1,797	2,745	
B.18.	Schools IT 2000	3,000	3,000	-
B.19.	Scientific and Technological Education (Investment Fund)			
	<i>Original</i> £100,000,000			
	<i>Supplementary</i> <u>30,000,000</u>	130,000	130,000	-
<b>Gross Total</b>				
	<i>Original</i> £213,005,000			
	<i>Supplementary</i> <u>£30,449,000</u>	243,454	237,332	3,654
<i>Deduct:-</i>				
C.	Appropriations in Aid	6,850	6,506	21
<b>Net Total</b>				
	<i>Original</i> £206,155,000			
	<i>Supplementary</i> <u>30,449,000</u>	236,604	230,826	3,633
<b>SURPLUS TO BE SURRENDERED</b>		<b>£5,777,730</b>	<b>€7,336,204</b>	

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 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			230,826
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,209)		
Depreciation	1,236		
Loss on Disposals	<u>10</u>	37	
<b>Assets Under Development</b>			
Cash Payments		(218)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	186		
Decrease in Stock	<u>185</u>	<u>371</u>	<u>190</u>
<b>Direct Expenditure</b>			231,016
<b>Expenditure Borne Elsewhere</b>			
Vote 4 -Increases in Remuneration and Pensions	9		
Net Allied Services Expenditure	5,907		
Notional Rents	<u>1,338</u>		<u>7,254</u>
<b>Operating Cost</b>			<u>238,270</u>



## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
Capital Assets (Note 3)			3,589
Assets Under Development (Note 4)			<u>25</u> 3,614
<b>Current Assets</b>			
Stocks (Note 16)		583	
Prepayments		23	
Accrued Income		21	
Other Debit Balances:			
Sub-Accountants	81		
Education Technology (Investment) Fund - Payments	33		
EU Recoupable Expenditure	25		
Miscellaneous	<u>7</u>	146	
PMG Balance and Cash	8,239		
Less Orders Outstanding	<u>(6,955)</u>	<u>1,284</u>	
<b>Total Current Assets</b>		<u>2,057</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		3,677	
Due to State (Note 17)		5	
Other Credit Balances:			
Local Drugs Task Force	44		
Education Technology (Investment) Fund - Out of			
Date Payable Orders	40		
Vote 4 Adjustment	9		
Miscellaneous	<u>36</u>	129	
Net Liability to the Exchequer		<u>1,301</u>	
<b>Total Current Liabilities</b>		<u>5,112</u>	
<b>Net Current Liabilities</b>			<u>(3,055)</u>
<b>Net Assets</b>			<u>559</u>

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998 <sup>1</sup>	6,224	2,240	8,464
Additions	1,152	279	1,431
Disposals	(177)	(15)	(192)
Gross Assets at 31 December 1998	<u>7,199</u>	<u>2,504</u>	<u>9,703</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	3,949	1,100	5,049
Depreciation for the year	986	250	1,236
Depreciation on Disposals	(167)	(4)	(171)
Cumulative Depreciation at 31 December 1998	<u>4,768</u>	<u>1,346</u>	<u>6,114</u>
Net Assets at 31 December 1998	<u>2,431</u>	<u>1,158</u>	<u>3,589</u>

**Notes:**

1. The opening balances for 1998 have been adjusted to take account of revisions to the Assets Register following a review of 1997 figures.
2. Assets of educational institutions owned, 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 1998**

	In-house Computer Applications £'000
Amounts Brought Forward at 1 January 1998	18
Cash payments for the year	218
Transferred to Assets Register	(211)
Amounts Carried Forward at 31 December 1998	<u>25</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 1998

	£'000	£'000
Surplus to be surrendered		5,778
Less Exchequer Grant Undrawn		(4,477)
Net Liability to the Exchequer		<u>1,301</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	1,284	
Debit Balances: Suspense	<u>146</u>	1,430
<b>Less Creditors</b>		
Credit Balances: Suspense		(129)
		<u>1,301</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Conscience Money	1,050
Witness Expenses	149

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

Subhead	Less/(More) than Provided £'000	Explanation
A.4.	(218)	The excess was mainly due to an increase in postal costs as a result of increases in the volume of circulars issued to schools and colleges, as well as expenses incurred in relocation of PABX equipment consequent to refurbishment of office premises.
A.5.	(339)	The excess was mainly due to costs in connection with the IT hardware replacement programme necessitated by Year 2000 compliance.
A.6.	(301)	The excess was due mainly to the cost of Health and Safety work which had to be carried out in the Department's Athlone and Dublin premises, as well as additional costs relating to the development of the Marlborough Street complex.
A.7.	22	The saving arose because some consultancy projects did not proceed at the anticipated rate.
B.3.	169	The saving was due mainly to a lower than anticipated number of international activities.
B.4.	122	The saving occurred as a result of Ireland's contribution to UNESCO being less than expected due to favourable exchange rates, and some agreed cultural and teacher exchanges did not take place.
B.5.	827	The saving arose because certain research and development projects did not proceed as anticipated.
B.7.	(63)	The excess was due to expenditure on furniture for the NCCA's new premises.

## Vote 26

Subhead	Less/(More) than Provided £'000	Explanation
B.8.	7,413	The saving arose primarily because most of the projects submitted under the Young People's Facilities and Services Fund were not approved before the end of 1998.
B.15.	11	The saving occurred because grants paid to National Agencies for the Lingua Programme were less than anticipated.
B.17.	(948)	The excess was due to greater than anticipated expenditure from the subhead consequent to the "George Mitchell Scholarship Fund Act, 1998".

## 8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Sales of publications in Irish	230,000	172,873
2. Recoupment of certain travelling and subsistence expenses from the EU	1,000	2,412
3. Contributions from the EU for Educational Activities	40,000	28,855
4. Receipts from the European Social Fund	6,558,000	6,092,307
5. Miscellaneous	<u>21,000</u>	<u>209,202</u>
<b>Total</b>	<u><b>6,850,000</b></u>	<u><b>6,505,649</b></u>

### Explanation of Variations

1. The shortfall was due to a delay in some receipts.
3. Funding from the Commission due in 1998 had not been received before the end of the year.
4. The shortfall was due mainly to lower than expected expenditure on the Promotion of Equal Opportunities measure, which resulted in reduced EU receipts in 1998.
5. 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 years - £150,279,107

Subhead B.19. Scientific and Technological Education (Investment) Fund. A total of £150,000,000 projected expenditure has been committed from this Fund for the years 1999-2000. These commitments have been made in accordance with the provisions of the Scientific and Technological Education (Investment) Fund Act, 1997.



**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	123,115	132	3	6,469
Overtime and extra attendance	1,395,844	504	94	17,418
Shift and roster allowances	64,098	6	6	14,007
Miscellaneous	81,793	136	1	5,065
Total extra remuneration	1,664,850	*	104	*

\* Some individuals received payments in more than one category.

**11. MISCELLANEOUS ITEMS**

In addition to the amount expended under this Vote, a sum amounting to £9,000 in total was received from the Vote for Increases in Remuneration and Pensions (No. 4) and expended to the value shown on the services covered by the following subhead:-

B.12.	9,000
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Expenditure under subhead A.1 included a payment of £80,218 in settlement of a case involving an officer of the Department regarding arrears of salary (E45/4/37).

Expenditure charge to subhead A.1. includes £110 in respect of an irregularly cashed payable order written-off as irrecoverable (S18/9/92)

**12. EU FUNDING**

The overall amount of £6,092,3071 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., B.6. and B.17. - Office of the Minister for Education (Vote 26) in 1998.

Subheads B.5. and B.6. - Office of the Minister for Education (Vote 26) in 1997.

**13. COMMISSIONS AND INQUIRIES ETC.**

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1998 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 1998 £</i>	<i>Cumulative Expenditure to 31 December 1998 £</i>
Review of School Transport	1996	4,083	16,674
National Educational Psychological Service Planning Group	1997	£6,011	£10,836

## 14. MISCELLANEOUS ACCOUNTS

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

## Capital Account for the year ended 31 December 1998

	£	Securities £	Cash £
<i>Balances on 1 January 1998</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>
		843,584	-
<i>Transferred from Income Account for Investment</i>			38,334
<i>Securities bought viz.,</i>			
6.25% Treasury Bond 1999		9,194	(9,509)
<i>Balances on 31 December 1998</i>			
Cash for Investment			-
6.25% Treasury Bond 1999	98,710		
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>852,778</u>	<u>—</u>
		<u>852,778</u>	<u>28,825*</u>

\*The process of registration of stock had not been completed as at 31 December 1998.



## Receipts and Payments Accounts for the Year Ended 31 December 1998

<i>Fund</i>	<i>Balances on 1 January 1998 £</i>	<i>Receipts 1998 £</i>	<i>Total £</i>	<i>Payments 1998 £</i>	<i>Balances on 31 December 1998 £</i>
Killury or Nelan	161	161	322	161	161
Mary C.Ryan	62	62	124	124	-
H.P. Mulock	23	24	47	23	24
Carlisle and Blake	2,528	826	3,354	600	2,754
Reid Bequest:-					
Scheme A	182	182	364	182	182
Scheme B	2,261	935	3,196	975	2,221
Scheme C	15,596	2,419	18,015	-	18,015
Fr.O'Halloran	23	24	47	23	24
M.J.McEnery	392	252	644	-	644
Lismore Endowment	74	74	148	74	74
Charleville	212	106	318	106	212
Burke Memorial	206	37	243	22	221
Ciste S.A. Mhic Shuibhne	32	24	56	-	56
Erasmus Smith	424	51,255	51,679	51,679	-
M.A.Hardiman	13	3,546	3,559	2,245	1,314
Total	22,189	59,927	82,116	56,214	25,902

Receipts include uncashed P.Os as follows:

	£
Reid Bequest- Scheme B	375

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

	£
Erasmus Smith	38,334

**Grants-in-Aid**  
**Account of Grant-in-Aid Funds 1998**

	<i>Balance on 1 January 1998</i>	<i>Grant-in- Aid 1998</i>	<i>Total</i>	<i>Expenditure 1998</i>	<i>Balance on 31 December 1998</i>
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	-	500,000	500,000	500,000	-
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a)(b)	422,922	20,885,000	21,307,922	13,471,949	7,835,973
Fund for General Expenses of Cultural, Scientific and Educational Organisations (a)	12,250	88,000	100,250	86,750	13,500
Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre	-	270,000	270,000	270,000	-
	435,172	21,743,000	22,178,172	14,328,699	7,849,473

(a) Analysis of payments funded from National Lottery is included below.

(b) A sum of £142,949 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	240,000
Dublin Institute for Adult Education	50,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	160,000
People's College	<u>32,000</u>
	<u>500,000</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	11,100
Girls' Friendly Society	12,100
Irish Methodist Youth Department	8,600
Presbyterian Youth	21,500
YWCA of Ireland	2,700
City of Dublin VEC	44,808
County Dublin VEC	29,161
Dun Laoghaire VEC	3,850
Advertising	<u>9,130</u>
	<u>142,949</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	86,000
International Education Board of Ireland	<u>184,000</u>
	<u>270,000</u>



## 15. NATIONAL LOTTERY FUNDING

**National Lottery Voted Funds**  
**Payments in the year ended 31 December 1998**

Payments:-	£
General expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	13,329,000
Cultural Activities *	7,943,393
Irish Language	2,401,335
Capital Services for Special Schools and Children in Care **	<u>934,257</u>
	<u>24,607,985</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)	5,524,900	
Disadvantaged Youth (Schedule B)	6,363,123	
Youth Information	730,835	
Gaisce - President's Award Scheme	150,000	
Youth Exchange Bureau (Leargas)	165,000	
Local Voluntary Youth Councils	55,000	
Political Education Officers	35,000	
Co-operation Ireland	27,038	
Ireland/France/UK Youth Exchange Scheme	61,569	
City of Dublin Youth Service Board	48,586	
Miscellaneous	<u>167,949</u>	
<b>Total</b>		<u>13,329,000</u>

**Cultural Activities**

	£	
Royal Irish Academy	1,426,000	
Royal Irish Academy of Music	1,300,000	
Cultural Organisations (Schedule C)	86,750	
School of Celtic Studies of the Dublin Institute for Advanced Studies	3,027,000	
Cultural Exchanges	562,539	
UNESCO	568,707	
Grants in respect of School Libraries	<u>972,398</u>	
<b>Total</b>		<u>7,943,394</u>

**Irish Language**

	£	
Institiúid Teangeolaíochta Éireann	1,093,000	
Publications in Irish	708,466	
Courses in Irish	<u>599,869</u>	
<b>Total</b>		<u>2,401,335</u>

**Vote 26****Capital Services for Special Schools and Children in Care**

	£	
Trinity House, Lusk	264,309	
Oberstown Boys Centre, Lusk	169,919	
Finglas Children's Centre	130,446	
St. Joseph's Special School, Clonmel	90,439	
Oberstown Girls' Centre, Lusk	177,318	
Line Projects	60,786	
Development of site services at Lusk Campus	12,000	
Archive/Database Project on Records of Old Industrial and Reformatory Schools	<u>29,040</u>	
<b>Total</b>		<u><u>934,257</u></u>

**Schedule A**  
**Grants to Youth Organisations**

	£	
An Oige	106,221	
Scouting Ireland (CSI)	322,790	
Catholic Guides of Ireland	144,379	
Catholic Youth Council	512,544	
Church of Ireland Youth Council	103,953	
Comhthreanáil na nOgeagrais Gaeilge	10,313	
Common Training Programme	20,626	
Confederation of Peace Corps	46,407	
ECO - UNESCO Club	44,654	
Feachtas	45,582	
Federation of Irish Scout Associations	9,075	
Foróige	968,884	
Athlone Community Services Council	21,863	
Girls' Brigade	23,410	
Irish Girl Guides	199,036	
Interculture Ireland	24,854	
Junior Chamber Ireland	12,169	
Macra Na Feirme	283,601	
National Association for Youth Drama	45,995	
National Federation of Archery Clubs	19,079	
National Youth Council of Ireland	319,383	
National Youth Federation	1,328,284	
No Name Club	50,842	
Ogra Chorcaí	316,539	
Ogras	95,599	
Order of Malta Cadet Corps	28,669	
Scout Association of Ireland	240,287	
Voluntary Services International	46,407	
Young Christian Workers	59,100	
Y.M.C.A. of Ireland	<u>74,355</u>	
<b>Total</b>		<u><u>5,524,900</u></u>



**Schedule B**  
**Disadvantaged Youth**

	£	
Borough of Dun Laoghaire VEC	161,092	
Catholic Youth Council	44,467	
City of Dublin VEC	1,894,748	
City of Cork VEC	438,876	
City of Galway VEC	369,217	
City of Limerick VEC	102,527	
City of Waterford VEC	382,640	
County Dublin VEC	1,060,343	
National Association of Training Centres for Travelling People	372,033	
National Youth Federation	1,257,711	
North-Western Health Board	25,782	
Offaly County Council	12,375	
Town of Bray VEC	82,149	
Town of Tralee VEC	121,603	
Údarás na Gaeltachta	<u>37,560</u>	
<b>Total</b>		<u><b>6,363,123</b></u>

**Schedule C**  
**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 Scoilríamaíochta	27,500	
Foras Éireann	5,000	
Irish Committee for Historical Sciences	2,500	
Irish Film Institute	16,500	
National Youth Orchestra of Ireland	18,000	
Royal Society of Antiquaries of Ireland	2,500	
School Recital Scheme	8,500	
Slógadh	<u>4,000</u>	
<b>Total</b>		<u><b>86,750</b></u>

**Vote 26**

**16. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	46
IT Consumables <i>etc.</i>	17
Publications in Irish	<u>520</u>
	<u>583</u>

**17. DUE TO THE STATE**

The amount due to the state at 31 December 1998 consisted of:

	£'000
Tax and Pay Related Social Insurance	<u>5</u>
	<u>5</u>

J. DENNEHY  
*Accounting Officer*  
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA  
31 Márta 1999

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**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 1998 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 1998. Attention is drawn to paragraphs 25 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*



## FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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	605,195	603,621	-
B.	Model Schools - Miscellaneous Expenses	156	146	-
C.	Capitation Grants towards Operating Costs of National Schools			
	<i>Original</i>	<i>£32,630,000</i>		
	<i>Supplementary</i>	<i><u>1,000,000</u></i>		
		33,630	33,594	-
D.	Grants towards Clerical Assistance in National Schools	3,300	3,259	-
E.	Grants towards the Employment of Caretakers in National Schools	3,047	2,908	-
F.1.	Other Grants and Services			
	<i>Original</i>	<i>£12,059,000</i>		
	<i>Supplementary</i>	<i><u>3,500,000</u></i>		
		15,559	15,772	4
F.2.	Other Grants and Services ( <i>National Lottery Funded</i> )	973	972	-
G.	Child Care Assistants in National Schools for the Handicapped			
	<i>Original</i>	<i>£2,753,000</i>		
	<i>Supplementary</i>	<i><u>500,000</u></i>		
		3,253	3,087	-
H.	Special Services for Children in Care	10,068	10,240	-
I.	Special Educational Projects	612	514	-
J.	Superannuation, etc. of Teachers			
	<i>Original</i>	<i>£112,257,000</i>		
	<i>Supplementary</i>	<i><u>8,100,000</u></i>		
		120,357	116,479	-
K.1	Building, Equipment and Furnishing of National Schools			
	<i>Original</i>	<i>£39,353,000</i>		
	<i>Supplementary</i>	<i><u>8,000,000</u></i>		
		47,353	47,353	651
K.2.	Capital Building and Equipment Costs of Special Schools for Children in Care ( <i>National Lottery Funded</i> )	1,011	934	-
<b>Gross Total</b>				
	<i>Original</i>	<i>£823,414,000</i>		
	<i>Supplementary</i>	<i><u>21,100,000</u></i>		
		844,514	838,879	655
<i>Deduct:-</i>				
L.	Appropriations in Aid	38,625	42,794	-
<b>Net Total</b>				
	<i>Original</i>	<i>£784,789,000</i>		
	<i>Supplementary</i>	<i><u>21,100,000</u></i>		
		805,889	796,085	655
<b>SURPLUS TO BE SURRENDERED</b>			<b>£9,803,786    €12,448,240</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			796,085
<b>Changes in Capital Assets</b>			
Purchases Cash	(150)		
Loss on Disposals	<u>110</u>	(40)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals		<u>(915)</u>	<u>(955)</u>
<b>Direct Expenditure</b>			795,130
<b>Expenditure Borne Elsewhere</b>			
Vote 4 -Increases in Remuneration and Pensions			<u>1,907</u>
<b>Operating Cost</b>			<u><u>797,037</u></u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			653
<b>Current Assets</b>			
Sub-Accountants		65	
Local Contributions		600	
PMG Balance and Cash	31,195		
Less Orders Outstanding	<u>(25,018)</u>	<u>6,177</u>	
<b>Total Current Assets</b>		<u>6,842</u>	
<b>Less Current Liabilities</b>			
Due to State (Note 11)		669	
Accrued Expenses		655	
Other Credit Balances:			
Miscellaneous	1		
Charge on Wrong Vote	<u>64</u>	65	
Net Liability to the Exchequer (Note 4)		<u>6,177</u>	
<b>Total Current Liabilities</b>		<u>7,566</u>	
<b>Net Current Liabilities</b>			<u>(724)</u>
<b>Net Liabilities</b>			<u><u>(71)</u></u>



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	<b>Land £'000</b>
Cost or valuation at 1 January 1998 <sup>5</sup>	613
Additions	150
Disposals	<u>(110)</u>
Gross Assets at 31 December 1998	<u>653</u>
<b>Accumulated Depreciation:</b>	
Opening Balance at 1 January 1998	-
Depreciation for the year	<u>-</u>
Cumulative Depreciation at 31 December, 1998	<u>-</u>
Net Assets at 31 December 1998	<u>653</u>

*Notes:*

1. The ownership of eight sites for first-level schools is vested in the Minister for Education and Science.
2. Twenty-four Gaelscoileanna, three Multi-Denominational Schools, and three 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 31 December 1998, was three thousand three hundred and two. The majority of schools are denominational and are owned by the relevant diocesan authority.
5. The opening balance for 1998 has been adjusted to take account of revisions to the asset register following a review of the 1997 figures.

**4. NET LIABILITY TO THE EXCHEQUER**

**Reconciliation of Surplus to be Surrendered at year end to  
Debtor and Creditor Balances held at 31 December 1998**

	<b>£'000</b>	<b>£'000</b>
Surplus to be surrendered		9,804
Less Exchequer Grant Undrawn		<u>(3,627)</u>
Net Liability to the Exchequer		<u>6,177</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	6,177	
Debit Balances: Suspense	<u>65</u>	6,242
<b>Less: Creditors</b>		
Credit Balances: Suspense		<u>(65)</u>
		<u>6,177</u>

Vote 27

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

£

Bank Interest on Court Lodgement

51

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	10	The saving arose because operational expenses of some Model Schools were less than anticipated.
G.	166	The saving is due to slower than anticipated establishment of certain special classes and appointments of some Special Needs Assistants.
I.	98	The saving is mainly due to improved financial management practices in a number of projects.
K.2.	77	The saving occurred mainly because of slower than anticipated progress on some capital projects in the Special Schools in 1998.

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	240,443
(ii) Contributions to the National School Teachers' Superannuation Schemes	27,999,000	28,705,889
(iii) Contributions to Teachers' Spouses' and Childrens' Pensions Scheme	6,810,000	7,225,776
2. Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)	184,000	271,740
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)	69,000	84,200
4. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	1,000,000	2,325,214
5. Handling charges involved in making certain deductions from teachers' salaries	195,000	222,563
6. Receipts from the European Social Fund	2,193,000	2,180,589
7. Miscellaneous	<u>100,000</u>	<u>1,537,970</u>
<b>Total</b>	<u><u>38,625,000</u></u>	<u><u>42,794,384</u></u>



**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.(iii) 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.
3. The surplus is due mainly to extra pension receipts arising from PCW agreement increases.
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 was mainly due to ESF programme receipts being less than anticipated.
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) - £25,076,845

**(B) Multi-Annual Capital Commitments**

	<b>Building, Equipment and Furnishing of National Schools (Subhead K.1.)</b>	<b>Capital Building and Equipment Costs of Special Schools for Children in Care (Subhead K.2.) (National Lottery Funded)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure in 1998	47,352,863	934,257	48,287,120
Legally enforceable commitments to be met in subsequent years	24,440,845	630,000	25,070,845

**9. MISCELLANEOUS ITEMS**

In addition to the amount expended under this Vote, sums amounting to £1,907,000 in total were received from the Vote for Increases in Remuneration and Pensions (No. 4) and expended to the value shown on the services covered by the following subheads:-

<b>Subhead</b>	<b>£</b>
D.	600,000
H.	1,300,000
I.	7,000

Expenditure under subhead A. included the payment of costs amounting to £25,996 in settlement of a case involving a teacher before the Employment Appeals Tribunal (S18/9/92 PI)

## Vote 27

Expenditure under subhead F.1. included a payment of costs amounting to £8,022 in settlement of a case involving the provisional recognition of two schools (S18/9/92 PI).

Expenditure under subhead F.1. included the payment of £18,304 in settlement of three cases involving students with special needs (S18/2/50 PII and S18/2/50 P3).

Expenditure under subhead F.1. included a payment of £60,000 in settlement of a case involving a child who sustained injuries following an accident at a Model School (S18/24/84).

Expenditure under subhead H. included payments totalling £43,218 in settlement of two compensation claims by staff members in Special Schools for injuries received in accidents while on duty. Legal costs amounting to £10,282 were also paid in one of these cases and one other case (S18/28/76 and S18/28/76 PI).

Expenditure under subhead H. included payments totalling £4,000 in settlement of one compensation claim by a former pupil for injuries received in an accident while resident in a Special School. Legal costs amounting to £3,956 were paid in one other such case (S18/28/76).

Expenditure under subhead H. included payments totalling £45,000 in settlement of compensation for damages to property resulting from incidents at Special Schools (S68/1/71).

Expenditure under subhead H. included a payment of £630 for legal costs of a compensation claim by a staff member for injuries received when assaulted while on duty (S18/28/76).

## 10. EU FUNDING

The overall amount of £2,180,589 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure from the following subheads of the First - Level Education Vote subhead A. in 1997 and subheads A. and F.1. in 1998.

## 11. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Withholding Tax	32
Overpayments of Salary/Allowances to Primary Teachers	455
Monies due from various agencies in respect of Primary Teachers on Secondment	<u>182</u> <u>669</u>

J. DENNEHY  
*Accounting Officer*  
AN ROINN OIDEACHAIS agus EOLAÍOCHTA  
31 Márta 1999

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First Level Education for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## SECOND-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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> £358,910,000			-
	<i>Supplementary</i> <u>20,000,000</u>	378,910	380,166	
B.	Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools	48,934	44,803	22
C.	Grants towards Clerical Assistance in Secondary Schools	3,033	3,178	-
D.	Superannuation of Secondary, Comprehensive and Community School Teachers			
	<i>Original</i> £52,703,000			
	<i>Supplementary</i> <u>£2,000,000</u>	54,703	53,089	-
E.	Comprehensive and Community Schools - Running Costs			
	<i>Original</i> £115,006,000			
	<i>Supplementary</i> <u>5,500,000</u>	120,506	117,675	-
F.	Annual Non-Capital Grants to Vocational Education Committees (excluding certain grants in respect of Specialist Colleges and student support)	289,923	285,501	-
G.	Payments to Local Authorities in respect of Superannuation Charges	30,190	33,290	-
H.	Miscellaneous Post-Primary Services	15,106	17,121	46
I.	Secondary Schools - Annual Repayments of Building Loans	5	5	-
J.	Examinations	16,100	16,959	134
K.	Miscellaneous			
	<i>Original</i> £550,000			
	<i>Supplementary</i> <u>2,500,000</u>	3,050	3,073	-

## Vote 28

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L. Second-Level Schools - Building Grants and Capital Costs				
Original	£41,810,000			
Supplementary	<u>15,725,000</u>	57,535	57,589	793
<b>Gross Total</b>				
Original	£972,270,000			
Supplementary	<u>45,725,000</u>	1,017,995	1,012,449	995
Deduct:-				
M. Appropriations in Aid		92,578	94,484	3,018
<b>Net Total</b>				
Original	£879,692,000			
Supplementary	<u>45,725,000</u>	925,417	917,965	(2,023)

### SURPLUS TO BE SURRENDERED

£7,452,212    €9,462,357

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			917,965
<b>Changes in Capital Assets</b>			
Purchases Cash	(106)		
Disposals Cash	102		
Depreciation	112		
Loss on Disposal	<u>3</u>	111	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(1,711)		
Increase in Stock	<u>(58)</u>	<u>(1,769)</u>	<u>(1,658)</u>
<b>Direct Expenditure</b>			916,307
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions			<u>35</u>
<b>Operating Cost</b>			<u>916,342</u>



## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			5,203
<b>Assets Under Development (Note 4)</b>			<u>271</u>
			5,474
<b>Current Assets</b>			
Stocks (Note 13)		163	
Accrued Income		3,018	
Prepayments		3	
Exam Fees		1,590	
Loans (Note 12)		124	
Pension Contributions		80	
<b>Other Debit Balances:</b>			
Accident Case (Lodgement) C/C	1		
PO's Irregularly Cashed	1		
Sub-Accountants	31		
EU School Evaluation Project	13		
Education Technology (Investment) Fund	<u>227</u>	273	
 PMG Balance and Cash	52,741		
<i>Less</i> Orders Outstanding	<u>(39,683)</u>	<u>13,058</u>	
<b>Total Current Assets</b>		<u>18,309</u>	
<b><i>Less</i> Current Liabilities</b>			
Accrued Expenses		998	
Due to State (Note 14)		327	
<b>Other Credit Balances:</b>			
Vote 4 Adjustment	6,348		
Registration Council	24		
Miscellaneous	<u>13</u>	6,385	
 Net Liability to the Exchequer (Note 5)		<u>6,947</u>	
<b>Total Current Liabilities</b>		<u>14,657</u>	
<b>Net Current Assets</b>			<u>3,652</u>
<b>Net Assets</b>			<u>9,126</u>

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Land	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1998 <sup>1</sup>	4,860	519	90	5,469
Additions	206	80	5	291
Disposals	(102)	(21)	(1)	(124)
Gross Assets at 31 December 1998	<u>4,964</u>	<u>578</u>	<u>94</u>	<u>5,636</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 1998	-	299	34	333
Depreciation for the year	-	103	9	112
Depreciation on Disposals	-	(12)	-	(12)
Cumulative Depreciation at 31 December 1998	-	<u>390</u>	<u>43</u>	<u>433</u>
<b>Net Assets at 31 December 1998</b>	<u>4,964</u>	<u>188</u>	<u>51</u>	<u>5,203</u>

*Notes:*

1. The opening balances for 1998 have been adjusted to take account of revisions to the Assets Register following a review of 1997 figures.
2. Sixty six Community Schools, sixteen Comprehensive schools and ten sites for Second - level schools are owned and controlled/managed by the Minister for Education and Science.
3. Four hundred and thirty two Secondary schools are privately owned and two hundred and forty five Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	Land
	£'000
Amounts brought forward at 1 January 1998	456
Transferred to Assets Register	(185)
<b>Amounts carried forward at 31 December 1998</b>	<u>271</u>

*Note:*

The amount shown above refers to two sites purchased for Community Schools. The process of registration of the sites in the name of the Minister for Education & Science had not been completed at 31 December 1998.



## 5. NET LIABILITY TO THE EXCHEQUER

### Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 1998

	£'000	£'000
Surplus to be surrendered		7,452
Less Exchequer Grant Undrawn		<u>(505)</u>
Net Liability to the Exchequer		<u>6,947</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	13,058	
Debit Balances: Suspense	<u>274</u>	13,332
<b>Less Creditors</b>		
Credit Balances: Suspense		<u>(6,385)</u>
		<u>6,947</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	4,131	The saving was mainly due to lower than anticipated demand for payment in respect of equipment for the Leaving Certificate Vocational, and the Leaving Certificate Applied Programmes, and the disadvantaged school capital grants being paid from subhead H (S19/1/52 dated 25 March 1996).
G.	(3,100)	The excess was due to the implementation costs of the first phase of the change to recoup Local Authorities on a current quarterly basis rather than quarterly in arrears, as was the practice.
H.	(2,015)	The excess was mainly due to the payment of per capita grants for disadvantaged schools from this subhead, additional costs associated with increased candidates for NCVA certification and greater than anticipated costs in adult literacy programmes.
J.	(859)	The excess was mainly due to greater than anticipated costs resulting from changes in the examinations systems, and additional costs associated with the return of examination scripts to schools.

## 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	22,824,000	24,588,230
(ii) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	4,908,000	5,745,654
(iii) Refund of gratuities under Secondary Teachers' Superannuation Scheme	25,000	42,809
2. Examination Fees of Students	4,939,000	4,911,361
3. Refund of portion of capital grants (Subhead L)	38,000	44,688
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	66,000	77,775
5. Receipts from the European Social Fund	57,941,000	56,166,039
6. Contributions towards the building and equipping costs of Community Schools	240,000	162,292
7. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	1,053,000	1,279,523
8. Handling charge involved in making certain deductions from teachers' salaries	144,000	179,552
9. Repeat Leaving Certificate course fees	300,000	214,200
10. Miscellaneous	<u>100,000</u>	<u>1,071,927</u>
<b>Total</b>	<b><u>92,578,000</u></b>	<b><u>94,484,050</u></b>

#### Explanation of Variation

- (i) and (ii) The surplus is mainly due to higher superannuation contributions as a result of additional expenditure due to the deferment of the introduction of fortnightly pay for secondary and comprehensive school teachers.
- (iii) The surplus is due to a greater number of teachers returning to service and opting to refund their gratuities.
- The surplus was due to the receipt in 1998 of amounts in respect of 1997.
- The surplus occurred as a result of an increase in pension contributions following the PCW Restructuring Agreement.
- The shortfall was due to fewer deeds than expected being signed with a consequent reduction in the level of contributions.
- The surplus was due to the number of teachers on secondment being greater than expected.
- The surplus is due to an increase in deductions at source and a greater than anticipated take-up of voluntary schemes.
- The shortfall was due to fewer exam candidates than anticipated.
- The excess 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 years - £37,066,361

### (B) Multi-Annual Capital Commitments

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

	£
Expenditure in 1998	57,589,264
Legally enforceable commitments to be met in subsequent years	33,863,242

## 9. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £35,000 in total were received from the Vote for Increases in Remuneration and Pensions (No. 4) and expended to the value shown on the services covered by the following subheads:-

Subhead	£
F.	35,000

Expenditure under subhead E. included payments totalling £227,060 in settlement of fifteen compensation claims for injuries received in accidents in Community and Comprehensive Schools (S18/35/78 and S18/35/78 PI).

Legal costs amounting to £80,307 were also paid in fourteen compensation cases in Community and Comprehensive Schools.

Expenditure under subhead K. included the payment of compensation amounting to £1,238 in connection with a case concerning a student's erroneous admission to a Teastas i dTeagasc na Gaeilge course (S18/9/92 PI).

## 10. EU FUNDING

The amount of £56,166,039 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 1997 and 1998

The YMCA received £284,662 from the European Social Fund in respect of a Vocational Training Programme for unemployed young people.

**Vote 28**

**11. COMMISSIONS AND INQUIRIES ETC.**

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1998 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 1998</i>	<i>Cumulative Expenditure to 31/12/1998</i>
		£	£
Commission on School Accommodation	1996	213,922	581,400

**12. MISCELLANEOUS ACCOUNTS**

**Statement of Loans**  
**Loans issued towards building of Secondary Schools and repayments thereof (Subhead M.3)**

<b>Period</b>	<b>Amounts of</b>	<b>Repayments</b>	
	<b>Loans issued</b>	<b>Principal</b>	<b>Interest</b>
	(1)	(2)	(3)
	£	£	£
From 1 April 1968 to 31 December 1997	2,528,111	2,375,383	2,775,182
Year ended 31 December 1998	-	<u>28,352</u>	<u>16,336</u>
<b>Total</b>	<u><u>2,528,111</u></u>	<u><u>2,403,735</u></u>	<u><u>2,791,518</u></u>

Principal outstanding: (1) £2,528,111 minus (2) £2,403,735 = £124,376



## REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31 December 1998, in respect of Capital and Income.

## CAPITAL ACCOUNT

	£	Securities £	Cash £
<i>Balance on 1 January 1998</i>			
Cash for investment			-
War Loan, 3.5% Stock	400		
6.25% Treasury Bond, 2004	26,380		
6.5% Treasury Bond, 2001	187		
9.75% Capital Stock, 1998	7,614		
8% Treasury Bond, 2000	508		
6.25% Treasury Bond 1999	<u>7,648</u>	42,737	
<i>Stock Redeemed</i>			
9.75% Capital Stock 1998		(7,614)	7,614
Transferred to Income Account			(7,614)
<i>Balance on 31 December 1998</i>			
Cash for investment			-
War Loan, 3.5% Stock	400		
6.25% Treasury Bond, 2004	26,380		
6.5% Treasury Bond, 2001	187		
8% Treasury Bond, 2000	508		
6.25% Treasury Bond, 1999	<u>7,648</u>	<u>35,123</u>	

## INCOME ACCOUNT

	£	£
<i>Balance on 1 January 1998</i>		22,430
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	371	
8% Treasury Bond, 2000	41	
6.25% Treasury Bond 1999	<u>477</u>	2,566
Assessment fees		10,744
Registration Fees		4,822
Uncashed PO's		67
Cancellation of PO		100
Transfer from Capital A/c		7,614
Travel and subsistence expenses of Council members		(19,417)
Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council		(65)
Refunds to applicants		(400)
Fees paid to members of Panels of Assessors		(4,886)
Miscellaneous expenses		<u>(17)</u>
<i>Balance on 31 December 1998</i>		<u>23,558</u>

Vote 28

13. STOCKS

Stocks at 31 December 1998 comprise:

£'000

Stationery	<u>163</u>
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14. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

£'000

Withholding Tax	34
NCVA	8
Income Tax	269
Pay Related Social Insurance	<u>16</u>
	<u>327</u>

J. DENNEHY

*Accounting Officer*

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

31 Márta 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Second Level and Further Education for 1998 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 1998.

JOHN PURCELL

*Comptroller and Auditor General*



## THIRD-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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	36,000	40,398	1,512
A.2. University Scholarships, Research Grants and Fellowships	580	568	-
A.3. Grants to Students at Thomond College of Education	2	-	-
A.4. Grants to Vocational Education Committees in respect of Scholarships to Students	9,700	9,639	-
A.5. Grants in support of trainees on ESF aided Programmes	46,000	41,497	-
B.1. An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses	1,495	780	-
B.2. An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)			
Original	£283,327,000		
Supplementary	<u>787,000</u>	284,114	284,114
B.3. An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (National Lottery Funded)			
Original	£1,400,000		
Supplementary	<u>26,000</u>	1,426	1,426
C. Grants in respect of the running costs of The Institutes of Technology and one Vocational Education Committee College			
Original	£160,025,000		
Supplementary	<u>5,000,000</u>	165,025	165,144 (90)
D. Training Colleges for Primary Teachers excluding those funded through the Higher Education Authority	2,107	2,222	-
E. Training Colleges for Teachers of Home Economics	2,029	1,966	-
F. Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)			
Original	£3,997,000		
Supplementary	<u>61,000</u>	4,058	4,058
G. Dublin Institute for Advanced Studies (Grant-in-Aid) (National Lottery Funded)	3,027	3,027	-
H. Grant in respect of tuition fees to designated non-Higher Education Authority Third-Level Institutions	1,596	1,530	9

Vote 29

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
I.	Miscellaneous	60	344	-
J.	National College of Industrial Relations	2,050	2,100	-
K.	Alleviation of Disadvantage	350	400	-
L.	3rd Level Research and Development Activities	5,000	5,000	-
M.1.	Building Grants and Capital Costs of the Institutes of Technology and one Vocational Education Committee College.	25,087	25,031	582
M.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>£16,815,000</i>		
	<i>Supplementary</i>	<i><u>2,000,000</u></i>	18,815	18,802
<b>Gross Total</b>				-
	<i>Original</i>	<i>£600,647,000</i>		
	<i>Supplementary</i>	<i><u>7,874,000</u></i>	608,521	608,046
				2,013
<i>Deduct:</i>				
N. -	Appropriations in Aid	66,498	67,430	464
<b>Net Total</b>				
	<i>Original</i>	<i>£534,149,000</i>		
	<i>Supplementary</i>	<i><u>7,874,000</u></i>	542,023	540,616
				1,549
<b>SURPLUS TO BE SURRENDERED</b>			<b>£1,406,909</b>	<b>€1,786,406</b>

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



## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000
<b>Net Outturn</b>		540,616
<b>Assets Under Development</b>		
Cash Payments	(2,114)	
<b>Changes in Net Current Assets</b>		
Increase in Closing Accruals	<u>699</u>	<u>(1,415)</u>
<b>Direct Expenditure</b>		539,201
<b>Expenditure Borne Elsewhere</b>		
Vote 4 - Increases in Remuneration and Pensions		<u>26,348</u>
<b>Operating Cost</b>		<u>565,549</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			350
<b>Assets Under Development (Note 4)</b>			<u>3,245</u>
			3,595
<b>Current Assets</b>			
Accrued Income		464	
Prepayments		90	
Loans Outstanding (Note 12)		26	
<b>Other Debit Balances</b>			
Vote 4 Adjustment	6,357		
Charge on Wrong Vote	64		
Education Technology (Investment) Fund	2	<u>6,430</u>	
<b>Total Current Assets</b>		<u>7,010</u>	
<b>Less Current Liabilities</b>			
PMG Balances and Cash	2,412		
Plus Orders Outstanding	<u>3,385</u>	5,797	
Accrued Expenses		2,103	
<b>Other Credit Balances:</b>			
Carlisle and Blake Fund	3		
Reid Bequest Scheme B	2		
Reid Bequest Scheme C Fund	<u>18</u>	23	
<b>Net Liability to the Exchequer (Note 5)</b>		<u>610</u>	
<b>Total Current Liabilities</b>		<u>8,533</u>	
<b>Net Current Liabilities</b>			<u>(1,523)</u>
<b>Net Assets</b>			<u>2,072</u>

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	<b>Land and Buildings £'000</b>
Cost or Valuation at 1 January 1998	<u>350</u>
Gross Assets at 31 December 1998	<u>350</u>
<b>Accumulated Depreciation</b>	
Opening Balance at 1 January 1998	-
Cumulative Depreciation at 31 December 1998	<u>-</u>
<b>Net Assets at 31 December 1998</b>	<u><u>350</u></u>

*Notes:*

1. Land and buildings of one third - level institution (Tipperary Rural and Business Development Institute), were owned and controlled/managed by the Minister for Education and Science as at 1 January 1998.
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.

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	<b>Construction Contracts £'000</b>
Amounts brought forward at 1 January 1998	1,131
Cash Payments for the Year	<u>2,114</u>
<b>Amounts carried forward at 31 December 1998</b>	<u><u>3,245</u></u>

**5. NET LIABILITY TO THE EXCHEQUER**

**Reconciliation of Surplus to the Surrendered at year end to Debtor and Creditor  
Balances held at 31 December 1998**

	<b>£'000</b>	<b>£'000</b>
Surplus to be surrendered		1,407
Less Exchequer Grant Undrawn		<u>(797)</u>
Net Liability to the Exchequer		<u>610</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		6,430
<b>Less Creditors</b>		
Net PMG position and cash	(5,797)	
Credit Balances: Suspense	<u>(23)</u>	<u>5,820</u>
		<u>610</u>



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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	(4,398)	The excess occurred as a result of underestimation by Local Authorities of their requirements for 1998.
A.5.	4,503	The saving arose because the cost of ESF student fees, maintenance and capitation was less than expected.
B.1.	715	The saving was due to a lower than anticipated cash requirement by the Higher Education Authority for the year.
D	(115)	The excess was due to an increase in the number of students admitted to the Colleges of Education, and an increase in the capitation grant to the Colleges.
I.	(284)	The excess was mainly due to additional funding to the Irish School of Ecumenics, and costs related to the work of the Points Commission.
K.	(50)	The excess was mainly due to additional expenditure in connection with the Hardship Fund and Special Fund for Students with Disabilities.

## 7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Recovery of Loans to Primary Teacher Training College Students	5,000	3,920
2. Táillí Scrúdaithe don Ard Teastais agus Scrúdú Cáilíochta sa Ghaeilge	1,000	2,677
3. Receipts from European Social Fund	66,491,000	67,422,367
4. Miscellaneous	<u>1,000</u>	<u>1,090</u>
<b>Total</b>	<u>66,498,000</u>	<u>67,430,054</u>

## 8. COMMITMENTS

### (A) Global Commitments

Global figure for Commitments likely to materialise in subsequent years - £58,894,069.

### (B) Multi-Annual Capital Commitments

	Building Grants and Capital Costs of the Institutes of Technology and one Vocational Education Committee College (Subhead M.1)	Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (Subhead M.2)	Total
	£	£	£
Expenditure in 1998	25,031,519	18,801,514	43,833,033
Legally enforceable commitments to be met in subsequent years	36,227,000	22,291,000	58,518,000

## Vote 29

### Capital projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1997	Expenditure in 1998	Legally enforceable commitments to be met in subsequent years	Total
	£	£	£	£
1. Learning Resource Centre/ Catering Services Building I.T. Carlow <sup>1</sup>	445,150	2,943,423	9,567,520	12,956,093
2. Cathal Brugha Street College of Catering Extension	5,559,600	-	800,000	6,359,600
3. Letterkenny I.T. Phase 2(a)	6,752,321	445,865	466,136	7,664,322
4. UCC - Applied Business/Languages	7,500,638	367,215	1,132,148	9,000,001
5. UL - Informatics Building and Library and Information Services	5,554,607	1,445,393	5,000,000	12,000,000
6. I.T. Sligo - Phase 1 West Block <sup>2</sup>	844,375	2,618,454	1,459,495	4,922,324
7. I.T. Tallaght Phase 1A - Extension <sup>1</sup>	647,774	1,692,826	8,757,115	11,097,715
8. TRBDI Thurles Phase 1 <sup>1</sup>	646,174	2,027,149	4,668,625	7,341,948
9. DCU - School of Biological and Chemical Science	2,978,138	3,489,606	4,672,256	11,140,000
10. NCAD - School of Design for Industry	2,062,053	3,794,465	443,482	6,300,000

1. Expenditure on the projects is being met from subhead M.1. of this Vote and from the Scientific and Technological Education (Investment) Fund.
2. During the review of expenditure it was discovered that the total amount paid on this project to the end of 1997 was overstated by the Department to the sum of £100,000.

## 9. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £26,348,000 in total were received from the Vote for Increases in Remuneration and Pensions (No.4) and expended to the value shown on the services covered by the following subheads:-

	£
B.1.	10,000
B.2.	16,724,000
B.3.	121,000
C.	9,300,000
D.	50,000
E.	80,000
F.	63,000



## 10. EU FUNDING

The outturn shown in subheads M.1 and M.2. include payments in respect of activities co-financed by the European Regional Development Fund (ERDF).

The amount of £67,422,367 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 1997 and 1998.

## 11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1998 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 1998</i>	<i>Cumulative Expenditure to 31 December 1998</i>
		£	£
Commission set up under Section 2 of Regional Technical Colleges (Amendment) Act, 1994.	1994	9,238	330,648
Commission on the Points System.	1997	57,971	67,153

## 12. STATEMENT OF LOANS

Loans issued to training college students and repayments thereof (Subhead N.1)

	£
Amount Outstanding at 31 December, 1997	29,928
Amount Recouped in 1998	<u>3,920</u>
Amount Outstanding at 31 December, 1998	<u>26,008</u>

J. DENNEHY  
Accounting Officer  
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA  
31 Márta 1999

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 1998 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 1998.

JOHN PURCELL  
Comptroller and Auditor General

## MARINE AND NATURAL RESOURCES

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	10,933	10,727	-
A.2. Travel and Subsistence	1,110	929	53
A.3. Incidental Expenses	564	2,631	70
A.4. Postal and Telecommunications Services	390	370	63
A.5. Office Machinery and other Office Supplies	499	613	22
A.6. Office Premises Expenses	385	621	24
A.7. Consultancy Services	369	276	8
A.8. Equipment, Stores and Maintenance	40	-	-
A.9. Agency Payments for Felling Licenses	1	-	-
<b>MARINE SAFETY, ENVIRONMENT AND SHIPPING SERVICES</b>			
B.1. Marine Emergency Coastal Units	470	487	(4)
B.2. Development of Coastal Radio Stations	826	836	74
B.3. Marine Emergency Contingency	20	6	1
B.4. Grant to Royal National Lifeboat Institution	100	100	-
B.5. Grant to Commissioners of Irish Lights (Supplement to Light Dues)	2,070	1,945	-
B.6. Marine Emergency Service			
Original	£6,459,000		
Less Supplementary	<u>300,000</u>		
	6,159	5,338	541
B.7. Wreck, Salvage and Relief of Distressed Seamen	1	-	-
B.8. Marine Environment Protection	92	7	-
C. Loran C Navigation System	450	115	-
<b>HARBOUR DEVELOPMENT AND COAST PROTECTION</b>			
D.1. Grants for Improvements at Commercial, Secondary and Other Harbours	1,100	3,472	16
D.2. State Harbours/ Dún Laoire Harbour Pension Fund	500	450	-
E. Coast Protection	910	944	1



Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>MARINE RESEARCH</b>			
F.1. Marine Institute - Administration and Current Development (Grant-in-Aid)			
<i>Original</i> £5,505,000			
<i>Less Supplementary</i> <u>232,000</u>	5,273	5,272	-
F.2. Marine Institute Capital Development (Grant-in-Aid)			
<i>Original</i> £2,710,000			
<i>Supplementary</i> <u>500,000</u>	3,210	3,210	-
F.3. Salmon Research Agency (Grant-in-Aid)			
<i>Original</i> £250,000			
<i>Supplementary</i> <u>130,000</u>	380	380	-
<b>SEA FISHERIES AND AQUACULTURE DEVELOPMENT</b>			
G.1. Development and Upgrading of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968	2,965	2,753	20
G.2. Fishery Harbour Centres Fund - Grant under the Fishery Harbour Centres Act, 1968	75	75	-
H.1. An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid)			
<i>Original</i> £5,613,000			
<i>Supplementary</i> <u>1,271,000</u>	6,884	6,884	-
H.2. An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)			
<i>Original</i> £3,564,000			
<i>Less Supplementary</i> <u>422,000</u>	3,142	3,139	-
H.3. Repayment of Advances	1,250	-	-
H.4. An Bord Iascaigh Mhara - PESCA Community Initiative (Grant-in-Aid)			
<i>Original</i> £425,000			
<i>Less Supplementary</i> <u>182,000</u>	243	240	-
I.1. Repayments of Compensation for Fish Withdrawals	1	-	-
I.2. Conservation and Management of Fisheries			
<i>Original</i> £1,641,000			
<i>Less Supplementary</i> <u>764,000</u>	877	536	20
I.3. Fish Processing	30	15	-
I.4. Programme for Peace and Reconciliation	205	191	-
I.5. Shellfish Monitoring Programme	76	103	8
I.6. Aquaculture Licence Appeals Board	100	11	-

## Vote 30

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>INLAND FISHERIES</b>			
J.1. Payments to the Central Fisheries Board, the Regional Fisheries Boards, the Foyle Fisheries Commission and Miscellaneous Payments in relation to Inland Fisheries	10,505	10,570	7
J.2. Tourism Angling Programme	3,300	3,305	115
J.3. Payments in respect of Inland Fisheries Development under Interreg II Programme	252	252	-
J.4. Fisheries Surveillance	920	799	-
J.5. Expenditure in connection with the Acquisition of Fisheries and Other Property	1	-	-
<b>FORESTRY</b>			
<b>PROMOTION AND DEVELOPMENT OF FORESTRY</b>			
K.1. Agency Payments Relating to Forestry Research (National)	564	588	-
K.2. Grants to Coillte Teoranta for Superannuation Purposes	4,260	4,739	-
K.3. Coillte Teoranta Vesting Liabilities	1	-	-
K.4. Grants for the Promotion of Forestry (National)	40	179	1
K.5. Grants for the Promotion of Forestry (FEOGA Guarantee)	59,350	41,701	331
K.6. Grants for the Promotion of Forestry (Structural)	10,810	9,561	211
K.7. Agency Payments Relating to Forestry Research (FEOGA Guidance)	1,216	1,091	24
K.8. Interreg	444	47	-
<b>MINING AND PETROLEUM</b>			
L.1. Delineation of the Continental Shelf	600	155	-
L.2. Minerals Development	25	-	-
L.3. Training of Personnel in Petroleum Related Disciplines	6	6	-
L.4. Petroleum Infrastructure Programme Support Group (Grant-in-Aid)	300	300	-
<b>OTHER SERVICES</b>			
M. Shipping Investment Grants	1	-	-
N. Shipboard Training of Marine Cadets	300	124	-
O.1. Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	51	52	-



## Vote 30

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
O.2. <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	45	28	-
O.3. Fund for the payment of <i>ex-gratia</i> awards to certain former employees of Irish Shipping Ltd.	1	-	-
P. Commissions and Special Inquiries	30	32	-
Q. Subscriptions to International Organisations	149	150	-
R. Technical Assistance Programme	274	135	8
<b>Gross Total</b>			
<i>Original</i> £145,144,000			
<i>Supplementary</i> <u>1,000</u>	145,145	126,490	1,614
<i>Deduct:-</i>			
S. Appropriations in Aid	57,813	43,984	1,176
<b>Net Total</b>			
<i>Original</i> £87,331,000			
<i>Supplementary</i> <u>1,000</u>	87,332	82,506	438
<b>SURPLUS TO BE SURRENDERED</b>	<b>£4,826,338</b>	<b>€6,128,185</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			82,506
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,767)		
Depreciation	<u>1,188</u>	(579)	
<b>Assets Under Development</b>			
Cash Payments		(1,494)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	1,084		
Decrease in Stock	<u>73</u>	<u>1,157</u>	<u>(916)</u>
<b>Direct Expenditure</b>			81,590
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	86		
Net Allied Services Expenditure	8,257		
Notional Rent	<u>1,016</u>		<u>9,359</u>
<b>Operating Cost</b>			<u>90,949</u>



## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			7,241
<b>Assets under Development (Note 4)</b>			<u>2,778</u>
			10,019
<b>Current Assets</b>			
Stocks (Note 16)		144	
Prepayments		32	
Accrued Income		1,176	
Other Debit Balances:			
Suspense		4,289	
PMG Balance and Cash	9,008		
<i>Less</i> Orders Outstanding	<u>(9,551)</u>	<u>(543)</u>	
<b>Total Current Assets</b>		<u>5,098</u>	
<b><i>Less</i> Current Liabilities</b>			
Accrued Expenses		1,646	
Other Credit Balances:			
Suspense	677		
Due to State (Note 17)	<u>188</u>	865	
Net Liability to the Exchequer (Note 5)		<u>2,881</u>	
<b>Total Current Liabilities</b>		<u>5,392</u>	
<b>Net Current Liabilities</b>			<u>(294)</u>
<b>Net Assets</b>			<u>9,725</u>

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	<b>Lands</b>	<b>Office Furniture</b>	<b>Office Equipment (including IT)</b>	<b>Specialist Equipment</b>	<b>Totals</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Cost or Valuation at 1 January 1998	1,604	518	1,302	5,432	8,856
Additions	-	212	397	1,211	1,820
Disposals	(32)	-	-	-	(32)
Gross Assets at 31 December 1998	<u>1,572</u>	<u>730</u>	<u>1,699</u>	<u>6,643</u>	<u>10,644</u>
<b>Accumulated Depreciation</b>					
Opening Balance at 1 January 1998	-	225	556	1,434	2,215
Depreciation for the year	-	107	338	743	1,188
Depreciation on Disposals	-	-	-	-	-
Cumulative Depreciation at 31 December 1998	<u>-</u>	<u>332</u>	<u>894</u>	<u>2,177</u>	<u>3,403</u>
<b>Net Assets at 31 December 1998</b>	<u><b>1,572</b></u>	<u><b>398</b></u>	<u><b>805</b></u>	<u><b>4,466</b></u>	<u><b>7,241</b></u>

**Notes:**

- (A) 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.
- (B) Lands: There are three groups of lands:
- (1) Lands designated by the Forestry Act, 1988 to be transferred to Coillte Teoranta (556.295 hectares).
  - (2) Lands subsequent to the Forestry Act, 1988 which are designated for transfer to either Coillte Teoranta or OPW (98.55 hectares).
  - (3) Lands designated as development sites and for sale or in the process of being sold (51.735 hectares).

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	<b>Computer Applications £'000</b>
Opening Balance at 1 January 1998	1,284
Cash Payments for the year	<u>1,494</u>
<b>Amounts carried forward at 31 December 1998</b>	<u><b>2,778</b></u>

This Statement of Capital Assets under development is the first such statement for the Department of the Marine and Natural Resources. The opening balance at 1 January 1998 reflects expenditure on current development work prior to 1998.



**5. NET LIABILITY TO THE EXCHEQUER****Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor  
Balances held at 31 December 1998**

	£'000	£'000
Surplus to be surrendered		4,826
Less Exchequer Grant Undrawn		<u>(1,945)</u>
Net Liability to the Exchequer		<u>2,881</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		4,289
<b>Less Creditors</b>		
Net PMG position and cash	(543)	
Due to State	(188)	
Credit Balances: Suspense	<u>(677)</u>	<u>(1,408)</u>
		<u>2,881</u>

**6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

	£
Sale of Land and deposits on sales	52,195
Dividend from Arramara Teoranta	<u>3,900</u>
Total	<u>56,095</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(2,067)	Excess was due to unanticipated legal costs.
A.6.	(236)	Excess was due to accommodation costs associated with the transfer of Forest Service to Wexford.
A.7.	93	Demand for consultancies was lower than had been anticipated at the beginning of the year.
A.8.	40	An intended project did not proceed in 1998.
B.3.	14	This subhead is necessarily conjectural.
B.5.	125	The saving arose as a result of the non-payment of that portion of the Exchequer contribution for 1998 which is the subject of ongoing discussions.
B.6.	821	Saving resulted from delays in the planning process pertaining to the upgrading and improvement of accommodation at a number of Coastal Units.
B.8.	85	The number of surveys carried out at the Department's expense was less than estimated.

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Subhead	Less/(More) than Provided £'000	Explanation
C.	335	The savings were primarily due to non-commencement of planned civil works.
D.1.	(2,372)	Excess was due to the payment of a grant of £3.2 million to Waterford Harbour Commissioners in recognition of the unique financial difficulties facing the port, in the lead up to corporatisation in January 1999.
D.2.	50	Saving was due to the non-finalisation of agreement on the extent of the contribution to be made to the Dún Laoire Harbour Superannuation Fund under Section 40 (5) of the Harbours Act, 1996.
G.1.	212	Saving was due to the unanticipated deferral of a project planned for 1998 and to the slower than anticipated progress of certain other projects.
H.3.	1,250	This provision was not required in 1998.
I.2.	341	Saving arose from the deferral of expenditure on certain projects.
I.3.	15	Claims for assistance were less than expected.
I.4.	14	Saving was due to delays in the commencement of certain projects.
I.5.	(27)	Excess was due to additional monitoring and sampling undertaken during 1998.
I.6.	89	The Board was not fully in operation in 1998.
J.4.	121	Saving resulted from changes in the expenditure proposals submitted.
K.2.	(479)	Excess was due to pension increases, and to a higher than anticipated number of Coillte Teoranta employees taking early retirement.
K.4..	(139)	Excess was due to the necessity to meet grant liabilities for plantations on Shell Marl sites from this subhead.
K.5.	17,649	Saving was due to a lower than anticipated level of afforestation.
K.6.	1,249	A number of forestry development schemes were not availed of to the extent expected.
K.7.	125	Saving was due to delays in the receipt of project expenditure claims.
K.8.	397	The number of applications was less than expected and a number of applications were not fully processed by year-end.
L.1.	445	Saving was due to the deferral of further surveys for which provision had been made.
L.2.	25	Accurate estimation of this contingency provision is not possible.
N.	176	Saving arose because of some delays in shipboard placements and delayed submission of claims for payment.
O.2.	17	Saving was due to a decline in the number of pensioners.
R.	139	The number of projects put forward under the Technical Assistance Programme was less than anticipated.



**8. APPROPRIATIONS IN AID**

	<u>Estimated</u> £	<u>Realised</u> £
1. Proceeds of fines and forfeitures in respect of fishery offences	695,000	290,241
2. Charges at State Harbours	-	-
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	235,000	207,576
4. Receipts from Radio, Telephone and Telegraph traffic	180,000	94,033
5. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	510,000	517,633
6. EU recoupment in respect of expenditure on the conservation and management of fisheries.	498,000	229,811
7. Surveillance (Regional Fisheries Boards)	7,000	7,287
Surveillance (Foyle Fisheries Commission)	77,000	31,978
8. Loran C	160,000	-
9. Aquaculture Licence fees	146,000	187,890
10. Forestry Receipts (National)	45,000	309
11. Forestry Receipts (Guarantee)	44,512,000	30,330,706
12. OPARD Receipts	7,451,000	7,538,561
13. Interreg Receipts	360,000	-
14. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960.	2,407,000	3,070,940
15. Petroleum Infrastructure Programme Support Group	400,000	400,002
16. Miscellaneous	<u>130,000</u>	<u>1,077,376</u>
<b>Total</b>	<u><u>57,813,000</u></u>	<u><u>43,984,343</u></u>

**Explanation of Variations**

- Receipts under this heading are dependent on the level of convictions and fines imposed. These were lower than estimated for 1998.
- Receipts under this heading are difficult to estimate accurately due to fluctuations in demand for surveys.
- The shortfall resulted from delays in the billing system administered by Telecom Éireann.
- The shortfall in receipts reflects the under expenditure in 1997.
- Qualifying expenditure in 1997 was low resulting in a reduced receipt in 1998.
- There were no receipts due to the non-commencement of civil works.
- Surplus was due to an increase in fees from July, 1998 coupled with extra income as a result of additional licences issued in 1997.
- The shortfall in receipts under this heading was due to the abolition of re - inspection fees.
- Shortfall resulted from the lower than anticipated level of afforestation in 1998.

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13. An expected receipt under this heading did not materialise in 1998.
14. Surplus resulted from increased rates and additional licences.
16. Receipts under this heading are difficult to forecast.

### Miscellaneous receipts comprise:

	£
EU grant in respect of harbour works	444,476
Coast Protection maintenance cost contributions	190,233
Refund of salaries	175,845
Pension contributions- Marine Institute	127,369
Tourism OP Technical Assistance 1994/1999	47,105
Helicopter Secondary Role Missions	30,330
Out of date payable orders	29,128
Refund of Air fares	14,971
Dumping at Sea Act, (No.14 of 1996)	12,536
Miscellaneous	<u>5,383</u>
<b>Total</b>	<b><u>1,077,376</u></b>

## 9. COMMITMENTS

### Global Commitments

The Global figure for Commitments likely to materialise in subsequent years is £457,872,377 inclusive of co-financing which may arise.

## 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	103,036	82	5	10,226
Overtime and extra attendance	426,435	208	19	21,815
Shift and roster allowances	397,885	56	48	10,335
Miscellaneous	29,255	7	2	11,598
Total extra remuneration	956,611	*	*	-

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

## 11. MISCELLANEOUS ITEMS

£1,802,500, including £302,500 costs, was paid in settlement of a legal action arising from a decision not to renew a prospecting licence (S99/2/94).

£222,076 was paid in respect of legal costs arising out of three judicial review cases (S27/48/96, S27/10/97, E164/6/97).



£93,491, including £18,491 legal costs, was paid in respect of a former employee's personal injuries claim (E112/110/88).

£42,162, including £17,162 legal costs, was paid in respect of a claim arising from the loss of a boat during harbour engineering works (Department of Finance sanction dated 9/2/1998).

£1,115,652 was paid in respect of refunds of administration fees on Forestry Development Grants and Premiums which were collected between April, 1992 and December, 1995. The amount was charged to subhead K.5. The total amount refunded up to 31 December 1998 was £4,563,161 (S86/10/60).

In addition to the amount expended under this Vote £86,000 was received from the Vote for Increases in Remuneration and Pensions (No. 4) in respect of subhead H.1. An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid).

A total of £14,421 was spent on merit awards comprising 55 individual awards of amounts ranging from £100 to £400 and 10 group awards ranging from £100 to £1,051.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £517,000 is included in the Estimate for 1999.

## 12. EU FUNDING

The outturn shown in subheads B.6., E., F.1., F.2., G.1., H.4., J.2., J.3., and R. includes expenditure in respect of activities co-financed from the ERDF.

The outturn shown in subheads H.1., H.2., H.4. and R. includes expenditure in respect of activities co-financed from the FIFG.

The outturn shown in subhead I.4. includes expenditure in respect of activities co-financed from the EU Special Support Programme for Peace and Reconciliation.

The outturn shown in subheads K.5., K.6., K.7., and K.8. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in subheads I.2. and J.4. includes expenditure in respect of activities co-financed from Fisheries Surveillance.

The outturn shown in subheads H.1. and K.6. includes expenditure in respect of activities co-financed from the ESF.

Funding received by the Vote in respect of ERDF, EAGGF, ESF and Fisheries Surveillance is shown as Appropriations in Aid.

An Bord Iascaigh Mhara received EU grants totalling £3,974,539 in 1998 in respect of fleet modernisation, aquaculture, manpower training, marketing, PESCA and research and development.

The Marine Institute received EU grants totalling £1,376,169 in respect of research.

The Salmon Research Agency received EU grants totalling £8,936 in respect of research.

Coillte Teoranta received EU grants totalling £79,369 in respect of forest research projects.

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**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 1998 are as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Subhead</i>	<i>Year of Appointment</i>	<i>Expenditure in 1998</i>	<i>Total Expenditure to 31 December 1998</i>
			£	£
Marine Accidents Review Group	P.	1996	2,438	6,660
Trout and Coarse Fish Development Societies Review Group	P.	1996	1,484	3,188
Management and Marketing of Herring	P.	1998	28,483	28,483

**14. STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31 DECEMBER 1998**

	£
Bula Ltd	956,296
Interest accrued as at 31 December 1998	13,489,621

**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 1998**

**Marine Works (Ireland) Act, 1902-Maintenance Fund**

	£
Balance at 1 January 1998	NIL
Receipts 1998	123
Payments 1998	<u>NIL</u>
Balance at 31 December 1998	<u>123</u>

**Petroleum Infrastructure Programme Fund 1998  
Statement of Receipts and Payments in the Year Ended 31 December 1998**

	£
Balance at 1 January 1998	NIL
Grant-In-Aid (Subhead L.4.)	300,000
Payments 1998	<u>NIL</u>
Balance at 31 December 1998	<u>300,000</u>



**16. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	19
Communication Equipment	80
Rescue Equipment	<u>45</u>
	<u>144</u>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax and PRSI	2
Pension Contributions	62
Value Added Tax	<u>124</u>
	<u>188</u>

TOM CARROLL

*Accounting Officer*

ROINN NA MARA AGUS ACMHAINNÍ NÁDÚRTHA

31 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Marine and Natural Resources for 1998 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 1998. Attention is drawn to paragraphs 26 and 27 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

*Comptroller and Auditor General*

## AGRICULTURE AND FOOD

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>				
A.1.	Salaries, Wages and Allowances			
	<i>Original</i>	£92,074,000		
	<i>Supplementary</i>	<u>3,200,000</u>	95,274	95,161
				-
A.2.	Travel and Subsistence			
	<i>Original</i>	£6,551,000		
	<i>Supplementary</i>	<u>425,000</u>	6,976	6,901
				378
A.3.	Incidental Expenses			
	<i>Original</i>	£1,985,000		
	<i>Supplementary</i>	<u>175,000</u>	2,160	2,161
				151
A.4.	Postal and Telecommunications Services			
	<i>Original</i>	£3,963,000		
	<i>Supplementary</i>	<u>600,000</u>	4,563	4,178
				299
A.5.	Office Machinery and Other Office Supplies			
	<i>Original</i>	£4,659,000		
	<i>Supplementary</i>	<u>1,200,000</u>	5,859	5,813
				399
A.6.	Office Premises Expenses			
	<i>Original</i>	£1,862,000		
	<i>Supplementary</i>	<u>900,000</u>	2,762	2,971
				947
A.7.	Consultancy Services			
	<i>Original</i>	£145,000		
	<i>Supplementary</i>	<u>200,000</u>	345	397
				216
A.8.	Supplementary Measures to protect the financial interests of the EU		500	453
				46
A.9.	Remuneration of Temporary Veterinary Inspectors			
	<i>Original</i>	£10,776,000		
	<i>Supplementary</i>	<u>800,000</u>	11,576	11,061
				285

### OTHER SERVICES

#### EDUCATION, RESEARCH AND ADVISORY SERVICES

B.1.	Research and Testing	4,200	4,026	214
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Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.2.	Grants to Farm and Rural Development Organisations	77	77	-
B.3.	Teagasc - Grant-in-aid for General Expenses.			
	<i>Original</i> £43,039,000			
	<i>Supplementary</i> <u>1,250,000</u>	44,289	44,289	-
B.4.	Teagasc - Grant-in-Aid for Superannuation Purposes	7,193	7,193	-
B.5.	National Beef Assurance			
	<i>Original</i> £6,500,000			
	<i>Less Supplementary</i> <u>3,000,000</u>	3,500	2,138	310
<b>LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE</b>				
C.1.	Improvement of Livestock	243	210	21
C.2.	Bovine Tuberculosis and Brucellosis Eradication			
	<i>Original</i> £35,500,000			
	<i>Supplementary</i> <u>14,500,000</u>	50,000	49,875	5,752
C.3.	General Disease Control and Eradication			
	<i>Original</i> £12,500,000			
	<i>Less Supplementary</i> <u>1,200,000</u>	11,300	9,326	1,272
C.4.	Cattle Breeding Authority	200	300	-
C.5.	Cattle Tags and Registration	4,000	4,450	641
<b>PRODUCTION AND DEVELOPMENT AIDS</b>				
D.1.	An Bord Glas - Grant-in-Aid for General Expenses	1,640	1,640	1
D.2.	Development of Organic Farming	20	20	-
<b>MISCELLANEOUS</b>				
E.	Trade Exhibitions and Promotions	150	147	-
F.1.	Western Development			
	<i>Original</i> £2,522,000			
	<i>Less Supplementary</i> <u>1,700,000</u>	822	650	-
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	103	115	1
G.2.	Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards and winding up expenses of the Interim Board	894	1,155	-

# 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> £6,878,000			
<i>Less Supplementary</i> <u>300,000</u>	6,578	6,530	-
H.2. Meat Classification Scheme	68	65	6
H.3. Grant-in-Aid to the Irish Horseracing Authority for Development of Horse Racing Industry			
<i>Original</i> £10,000,000			
<i>Supplementary</i> <u>1,250,000</u>	11,250	11,250	-
H.4. Grant-in-Aid to Bord na gCon for Development of Greyhound Industry	4,764	4,764	-
H.5. Assistance for the Non-Thoroughbred Horse Industry	100	150	-
I.1. International Co-operation			
<i>Original</i> £784,000			
<i>Supplementary</i> <u>847,000</u>	1,631	1,766	1
I.2. Food and Agriculture Organisation - Contributions to Schemes	167	172	-
I.3. Food Aid Convention under International Wheat Agreement Account (Grant-in-Aid)			-
<i>Original</i> £1,806,000			
<i>Less Supplementary</i> <u>809,000</u>	997	806	-
J.1. Tribunal of Inquiry into the Beef Processing Industry			
<i>Original</i> £9,700,000			
<i>Less Supplementary</i> <u>6,000,000</u>	3,700	2,540	4,000
J.2. Miscellaneous Services	493	3,197	36
J.3. Rendering Industry	2,000	949	167
J.4. Control of Horses			
<i>Original</i> £2,750,000			
<i>Less Supplementary</i> <u>1,000,000</u>	1,750	306	20
J.5. Local Abattoirs	1,000	1,315	-
J.6. Agri-Monetary Compensation	1	1,837	-
J.7. Aid towards Ferry Service	300	300	-
J.8. Winter Fodder and Ewe Supplementary Measures 1998			
<i>Original</i> £NIL			
<i>Supplementary</i> <u>16,000,000</u>	16,000	18,292	42
K. Land Commission Services	17	33	5



Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>SCHEMES OPERATED IN IMPLEMENTATION OF EU GUARANTEE REGULATIONS AND DIRECTIVES</b>			
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> £47,507,000			
<i>Less Supplementary</i> <u>7,000,000</u>	40,507	38,883	5,533
L.2. Market Intervention losses by Deficiency, Accident, etc.			
<i>Original</i> £500,000			
<i>Supplementary</i> <u>3,500,000</u>	4,000	5,285	20,335
L.3. Integrated Administration and Control System (IACS) - Land Parcel Identification System	3,493	2,740	(295)
L.4. Agri-Environment Programme			
<i>Original</i> £145,500,000			
<i>Less Supplementary</i> <u>10,000,000</u>	135,500	132,751	9,348
L.5. Scheme for Early Retirement from Farming (EC Council Regulation No. 2079/92)			
<i>Original</i> £71,234,000			
<i>Less Supplementary</i> <u>4,000,000</u>	67,234	67,639	-
<b>SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS AND DIRECTIVES</b>			
M.1. On Farm Investment	36,110	32,712	3,288
M.2. General Structural Improvement	4,659	3,838	151
M.3. Farm Diversification	7,007	6,240	347
M.4. Aid to Farmers in certain Less Favoured Areas			
<i>Original</i> £110,856,000			
<i>Supplementary</i> <u>8,000,000</u>	118,856	123,860	9,917
M.5. Stimulus Fund for Research	374	300	-
M.6. Technical Assistance	412	85	26
M.7. Leader and Interreg			
<i>Original</i> £20,716,000			
<i>Supplementary</i> <u>3,000,000</u>	23,716	23,859	169
M.8. Grants for Institutional Research and Development in the Food Sector	8,874	8,771	32
M.9. Grants for Marketing and Processing	525	366	8

## Vote 31

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M.10.	Operational Programme for Marketing and Processing			
	<i>Original</i> £375,000			
	<i>Less Supplementary</i> <u>375,000</u>	-	-	-
M.11.	Life Annuities and Premiums (EC Directive No. 72/160)	790	733	-
	<b>Gross Total</b>			
	<i>Original</i> £741,056,000			
	<i>Supplementary</i> <u>20,463,000</u>	761,519	757,041	64,069
	<i>Deduct:-</i>			
N.	Appropriations in Aid			
	<i>Original</i> £362,031,000			
	<i>Less Supplementary</i> <u>15,281,000</u>	346,750	348,832	39,199
	<b>Net Total</b>			
	<i>Original</i> £379,025,000			
	<i>Supplementary</i> <u>35,744,000</u>	414,769	408,209	24,870
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£6,559,757</b>	<b>€8,329,173</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.



## NOTES

## 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets, Stocks, Liabilities, Prepayments, Accrued Income and Commitments. The information supplied includes an element of estimation.

## 2. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			408,209
<b>Changes in Capital Assets</b>			
Purchases Cash	(3,476)		
Depreciation	10,388		
Gain on Disposals	<u>(29)</u>	6,883	
<b>Assets Under Development</b>			
Cash Payments		(1,025)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	7,041		
Decrease in Stock	<u>16</u>	<u>7,057</u>	<u>12,915</u>
<b>Direct Expenditure</b>			421,124
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	7,796		
Net Allied Services Expenditure	24,382		
Notional Rents	<u>2,986</u>		<u>35,164</u>
<b>Operating Cost</b>			<u>456,288</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			14,401
<b>Assets Under Development (Note 5)</b>			<u>395</u> 14,796
<b>Current Assets</b>			
Stocks (Note 17)		513	
Prepayments		542	
Accrued Income		39,343	
Other Debit Balances:			
Travel	244		
Department of Finance	686		
SLOM Compensation - outstanding claims	254		
Other Recoupable Expenditure	<u>65</u>	1,249	
PMG Balance and Cash	50,810		
Less Orders Outstanding	<u>(42,517)</u>	8,293	
Amount owed by the Exchequer (Note 6)		<u>1,236</u>	
<b>Total Current Assets</b>		<u>51,176</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		64,611	
Deferred Income		144	
Other Credit Balances:			
Due to State (Note 18)	216		
Securities	6,158		
Due to the Department of Environment and Local Government	2,394		
Milk Quota sales	338		
Milk Super-levy	319		
Cork & Dublin District Milk Board funds	287		
Clearance of FEOGA Accounts	269		
Sale of Land at Askeaton Farm	250		
Other Credit Balances	<u>547</u>	10,778	
<b>Total Current Liabilities</b>		<u>75,533</u>	
<b>Net Current Liabilities</b>			<u>(24,357)</u>
<b>Net Liabilities</b>			<u>(9,561)</u>



**4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Land and Buildings <sup>1</sup>	Office Equipment and Other Machinery	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1998	-	46,011	2,944	48,955
Additions	-	3,984	1,055	5,039
Disposals	-	(57)	-	(57)
Gross Assets at 31 December 1998	-	<u>49,938</u>	<u>3,999</u>	<u>53,937</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 1998	-	28,393	798	29,191
Depreciation for the year	-	9,988	400	10,388
Depreciation on Disposals	-	(43)	-	(43)
Cumulative Depreciation at 31 December 1998	-	<u>38,338</u>	<u>1,198</u>	<u>39,536</u>
<b>Net Assets at 31 December 1998</b>	-	<u>11,600</u>	<u>2,801</u>	<u>14,401</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 Irish Land Commission had the following lands on hand at 31 December 1998:-

Agricultural	266 hectares
Non-Agricultural	2,463 hectares

**5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	In House Computer Applications £'000
Amounts brought forward at 1 January 1998	700
Cash Payments for the Year	1,025
Transferred to Assets Register	(1,330)
<b>Amounts carried forward at 31 December 1998</b>	<u>395</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 1998**

	£'000	£'000
Surplus to be Surrendered		6,560
Less Exchequer Grant Undrawn		<u>(7,796)</u>
Amount owed by the Exchequer		<u>(1,236)</u>
<b>Represented By:</b>		
<b>Debtors</b>		
Net PMG position and Cash	8,293	
Debit Balances: Suspense	<u>1,249</u>	9,542
<b>Less Creditors</b>		
Due to State	(216)	
Credit Balances: Suspense	<u>(10,562)</u>	<u>(10,778)</u>
		<u>(1,236)</u>

**7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

	£
Agricultural levies collected under EU regulations and paid to the Exchequer	8,397,119
Interest on FEOGA Intervention and Guarantee	1,742,534
Recoupment of market development supports to the mushroom industry	788,946
Sale of Land at Askeaton	250,000
Dublin and District Milk Boards - Insurance Policy	27,127
Monies received from Court fines	20,024
Conscience Money	<u>2,665</u>
	<u>11,228,415</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.5.	1,362	There were delays in implementing the Cattle Movement Monitoring Scheme and bringing clients on stream. Legislation to implement the National Beef Assurance Scheme was not completed.
C.1.	33	There were savings on the replacement of equipment for the Central Bull Performance Testing Station and for the Mobile Farm Weight Recording Service.
C.3.	1,974	Savings arose due to difficulties in reaching agreement on cattle valuations in herds infected with B.S.E. and due to the delay in reaching an agreement with producers on an Aujeszky's Disease Eradication Programme.
C.4.	(100)	Excess expenditure arose following an agreement with farm organisations to make a contribution towards the Irish Cattle Breeding Federation in lieu of the farmers' share of EU funding for Disease Eradication Schemes received by the Department in 1998.
C.5.	(450)	Excess arose from the delay in getting agreement on financing of cattle tagging and registration programme.
F.1.	172	The overall financial needs of the Western Development Commission were lower than anticipated. The Western Investment Fund did not come into operation in 1998.



Subhead	Less/(More) than Provided £'000	Explanation
G.1.	(12)	Excess arose from a gratuity paid to a Bord na gCapall pensioner for which no provision had been made in the estimates.
G.2.	(261)	Under the terms of an agreement former Milk Board staff made redundant by the new owners returned to the Department and were paid out of this code until redeployed. Arrears of pension increases fell due and were charged here also.
H.5.	(50)	The allocation was inadequate to meet the demands for support of non thoroughbred horses.
I.1.	(135)	The excess arose from the difficulty in estimating in advance the salaries of Junior Professional officers. These are dependent on the family circumstances and qualifications of the people concerned.
I.3.	191	Expenditure was restricted to balance the excess expenditure under I.1 above.
J.1.	1,160	It is very difficult to predict how many of the court orders awarded will be claimed in the year ahead.
J.2.	(2,704)	The excess related mainly to residual expenditure under the agri-monetary compensation scheme and partly to legal settlements and costs.
J.3.	1,051	Savings arose from the difficulties arising in finalising a contract with a renderer in late 1998.
J.4.	1,444	Budgeting was problematic owing to the uncertainty as to the number and size of claims which would arise under this new scheme.
J.5.	(315)	The demands under this scheme were greater than the original estimate could fund.
J.6.	(1,836)	Because of the late introduction of this scheme in November 1997 a considerable number of payments remained to be made in 1998.
J.8.	(2,292)	Adverse weather conditions in the latter half of 1998 resulted in a Government decision to extend the area covered by the scheme.
K.	(16)	This represents a provision for infrequent expenditure of small amounts in respect of a number of accounts closed during the year.
L.2.	(1,285)	The major cause of the increased expenditure was the disallowance for late payments imposed at the clearance of the 1994 -1997 FEOGA Accounts.
L.3.	753	Savings arose mainly in the areas of equipment, publications, travel and consultancy.
M.1.	3,398	Some projects were not completed in time to have claims presented and payments made within the year.
M.2.	821	Savings arose from the delay in completing the computer network programme for the Cattle Breeding Federation.
M.3.	767	The savings arose mainly from the lower than anticipated participation in the Sport Horse Scheme and the delays in completing and documenting agri-tourism projects.
M.5.	74	Fewer projects than anticipated got underway.
M.6.	327	The savings arose from the delay in appointing a Programme Evaluator and from a reduction in the number of evaluation studies undertaken.
M.9.	159	The savings arose from the delay in completing and documenting projects.
M.11.	57	Savings arose from a reduction in the number of annuities..

## Vote 31

## 9. APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
<b>ADMINISTRATION</b>				
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1.	2,000	5,457	-
2. Receipts from requested farm visits by staff in connection with On Farm Investment	M.1.	-	13,610	-
3. Forfeited deposits and securities under EC intervention, export refunds etc. arrangements				
<i>Original</i> £6,000				
<i>Supplementary</i> <u>660,000</u>		666,000	701,420	-
4. Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		15,076,000	14,044,124	2,067
5. Receipts from veterinary inspection fees for live exports		1,000,000	887,272	153
6. Receipts from fees for dairy premises inspection services		4,300,000	3,938,184	217
7. Integrated Administration Control System (IACS) Land Parcel Identification System		41,000	40,231	-
<b>OTHER SERVICES</b>				
8. Receipts from sale of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island.	B.1. & C.3.	382,000	451,388	73
9. Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees etc., and receipts from Backweston Farm				
<i>Original</i> £1,970,000				
<i>Less Supplementary</i> <u>500,000</u>	B.1.	1,470,000	1,281,192	5
10. Receipts from licences and from sale and leasing of livestock, etc.	C.1.	245,000	138,647	41
11. Receipts from farmer contributions towards the cost of eradicating Bovine Disease				
<i>Original</i> £10,000,000				
<i>Less Supplementary</i> <u>1,000,000</u>	C.2.	9,000,000	9,159,637	1,441
12. Land Commission Receipts	A.3. & K.	1,000,000	1,113,286	2,545
<b>RECEIPTS FROM EU FOR:</b>				
13. Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures				
<i>Original</i> £25,000,000				
<i>Less Supplementary</i> <u>1,500,000</u>	L.1.	23,500,000	23,688,928	395



		Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
14.	Intervention stock losses, etc	L.2.	1,000	1,935	-
15.	Agri-Environment Programme				
	<i>Original</i> £108,770,000				
	<i>Less Supplementary</i> <u>7,500,000</u>	L.4.	101,270,000	99,597,090	128
16.	Scheme for Early Retirement from Farming - EC Council Regulation No. 2079/92				
	<i>Original</i> £53,726,000				
	<i>Less Supplementary</i> <u>3,000,000</u>	L.5.	50,726,000	50,170,127	83
17.	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> £130,266,000				
	<i>Less Supplementary</i> <u>2,348,000</u>		127,918,000	134,198,422	24,494
18.	Operational Programme for Rural Development 1990-1993	M.3.	-	-	-
19.	LEADER				
	<i>Original</i> £3,783,000				
	<i>Less Supplementary</i> <u>1,000,000</u>	M.7.	2,783,000	1,392,605	6,034
20.	An Bord Bia / Córas Beostoic agus Feola	H.1.	1,000	-	-
21.	Operational Programme for Marketing and Processing	M.10.	1,000	-	-
22.	Veterinary Fund				
	<i>Original</i> £1,000				
	<i>Supplementary</i> <u>1,507,000</u>		1,508,000	2,612,423	789
23.	Other Receipts				
	<i>Original</i> £71,000				
	<i>Supplementary</i> <u>1,400,000</u>		1,471,000	2,057,178	52
24.	BSE Receipts				
	<i>Original</i> £6,389,000				
	<i>Less Supplementary</i> <u>2,000,000</u>		4,389,000	3,338,670	682
<b>Total</b>					
	<i>Original</i> £362,031,000				
	<i>Less Supplementary</i> <u>15,281,000</u>		346,750,000	348,831,826	39,199



## Vote 31

### Explanation of Variations

2. The fees received reflected the level of requests for farm visits during the year which were not anticipated.
3. Receipts under this code are difficult to estimate as forfeitures arise due to the exigencies of the trade. The variation is accounted for by higher than expected income on Deposits and Securities for Beef.
4. The reduction was mainly due to a reduction in receipts from cattle slaughterings. With more beef going into intervention the charges for overtime to the factories were reduced.
5. The reduction in the level of fees is due to the fall in the level of live cattle exports which in turn was due to the continued closure of the Middle East markets for live cattle.
6. The original estimate for 1998 was based on an assumption that there would be an increase in the level of fees during the year. This did not come about.
8. The increase arose from the sale of extra stock from Abbotstown to make room for seized animals and stock for the Animal Health Study. Extra cows retained increased returns for dairy produce.
9. The delay in the appointment of staff slowed the clearance of products with a consequent reduction in fee income. Continuing negotiations on the grant for malting barley testing and reduced cattle stocking and sales from Backweston added to the deficit.
10. Recoupment for transferred staff budgeted for here was credited to another code.
12. Annuity income exceeded estimate following an intensive effort to collect moneys due.
19. The reduction was mainly due to the transfer of moneys to the Department of the Environment and Local Government in lieu of Peace and Reconciliation funding being credited to the Agriculture and Food Vote in 1997.
22. Receipts from the EU Veterinary fund arrived earlier than expected.
23. Recoupment under action plans for the protection of EU funding for both 1997 and 1998 were received in 1998. Extra funds were obtained from the higher than expected applications for the licensing of Animal Remedies.
24. Reduced recoupment arose from the reduction of expenditure because of the delay in reaching agreement on cattle valuations with herdowners whose herds were being depopulated.

## 10. COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads - £282,740,912.

Grant Subhead Commitments are recorded at the cost to be borne by the Vote exclusive of co-financing which may arise.

## 11. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 1998 was £601,055.



## 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	514,103	455	9	20,048
Overtime and extra attendance	7,785,493	2,932	450	33,229
Shift and roster allowances	108,777	50	-	-
Miscellaneous*	429,488	511	11	11,666
Total extra remuneration	8,837,861	**	470	33,229

\* Included in miscellaneous is a foreign allowance of £5,982

\*\* Certain individuals received an allowance in more than one category.

## 13. MISCELLANEOUS ITEMS

### General

As agreed with the Department of Finance under the delegated Administrative Budget Scheme a carry over from 1998 of savings of £912,000 is included in the Estimates for 1999.

Payments of a settlement of £175,000 and £230,651 in legal costs were made in a case where there was a dispute about compliance with disease eradication procedures (subhead C.2. (S90/18/96 of 2/2/98 and 29/3/98)).

Payments of £28,069 were made to various County Councils for the redemption of Cottage Annuities (subhead K.(F/12/1/86 of 7/4/98)).

Payments totalling £24,160 were made for measures to improve the production and marketing of honey in association with the federation of Irish Beekeepers' Association (subhead M.9. (S90/08/98 of 21/4/98)).

A payment of £450,084 in damages and interest was made to a plaintiff in connection with the banning of the export of cattle heads in the interest of maintaining the good image of our beef (subhead A.3. (unnumbered sanction of 22/4/98)).

A payment of £10,161 was made to cover the legal costs of a number of herdowners charged with administering clenbuterol prior to the enactment of the prohibiting measures (subhead A.3. (C/124A/184A of 21/10/97)).

A payment of £33,337 in legal costs was made in settlement where a restriction order was placed on a herdowner who had not been testing his herd (subhead C.2. (S90/8/76 of 22/9/95)).

A payment of £66,634 in legal costs was made following a settlement where a Veterinary Surgeon's authorisation to test under the Diseases of Animals' Act was withdrawn because of perceived deficiencies in adherence to tuberculosis and brucellosis testing procedures (subhead C.2.(S90/45/85 of 23/12/98 and 16/6/97)).

A payment of £12,500 in settlement and interest was made to a plaintiff in connection with the suspension of farm grant payments in 1983 (subheads A.3. and M.1 (S90/8/76 of 13/2/96 and S90/3/88 of 28/6/96 and 5/12/96)).

A payment of £444,875 was made to plaintiffs' legal costs arising from a case concerning the non allocation of milk quotas to farmers participating in the Farm Modernisation and Rescue Package Schemes (subhead A.3.- J.2 (E171/17/96 of 4/8/98 and S90/18/98 of 14/10/98)).

A payment of £10,178 in costs was made to a plaintiff in connection with an application under the 1994 Suckler Cow scheme (subhead A.3. (S90/8/76 of 22/9/95)).

## Vote 31

Payments totalling £6,500 in settlement were made to a plaintiff in respect of an application under the 1993 Cattle Headage/Beef Cow scheme (subheads A.3. and M.4. (S90/8/76 of 22/9/95)).

A payment of £10,000 was made in settlement of a case concerning a dispute over turbary rights (subhead A.3.(D.S. S90/8/76 of 22/9/95)).

A payment of £96,886 in legal costs was made in connection with a case taken for wrongful dismissal by a former employee (subhead A.3. (S90/45/85 of 20/10/97)).

Payments totalling £1,002,520 in settlement, costs and interest were made in connection with a case taken by a plaintiff over eligibility for import licences (subhead J.2. (S90/8/98 of 21/12/98)).

Refunds totalling £947 were made to 8 annuitants who had been over billed (subhead K. (D305/1/86 (C.2. D.3.) of 10/8/98)).

A payment of £13,552 was made to cover costs of a case where the jurisdiction of origin of slaughtered cattle was disputed (subhead A.3. (D.S. S90/8/76 of 22/9/95)).

A payment of £35,000 was made in settlement of a claim arising from a sale of Leukosis infected cattle (subhead C.3.(S90/20/96 (C.1./D.3.) of 3/12/98)).

A total of £52,440 was paid in merit awards under the Administrative Budget Agreement. A total of 75 individuals benefited.

Payments of £210,000 were made to a number of animal welfare societies (subhead J.2. (S90/8/76 of 23/12/98 and S90/3/97 of 10/1/99)).

In addition to the amounts granted extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 4) as follows:

	£
Subhead A.1. Salaries, Wages and Allowances	3,150,000
Subhead A.9. Remuneration of Temporary Veterinary Inspectors	500,000
Subhead B.3. Teagasc - Grant in Aid General Expenses	2,833,000
Subhead B.4. Teagasc - Grant in Aid for Superannuation purposes	1,313,000

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) and £14,995 was received from the S.M.I. Fund as a contribution to defray the cost of special seminars.

The following sums were written off:

	Reference	Amount £
Annuities owed by a deceased Land Commission allottee	D305/1/86(C2/D1)	3,700
Arrears owed by a family in financial difficulties	S90/14/92(C2/D3)	5,687
Three under billed Land Commission annuitants	D305/1/86(C2/D3)	7,293
Technical, financing and storage costs of beef damaged during the freezing process	S314/1/85(C1/D1)	360,169



**Bovine Tuberculosis and Brucellosis Eradication Scheme**  
**Statement of Payments and Receipts and Cumulative Totals to 31 December 1998**

	1998 £m	Total to 31/12/1998 £m
<b>Gross Cost</b>		
Grants for Reactors (subhead C.2.)	32.0	369.7
Fees to Veterinary Surgeons (subhead C.2.)	9.1	290.6
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)(subhead C.2.)	8.8	135.8
Administration Costs (estimated)	<u>22.3</u>	<u>345.0</u>
<b>Total</b>	<u>72.2</u>	<u>1,141.1</u>
<b>Receipts</b>		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (subhead N.11.)	9.2	320.8
EU contributions to Cost of Schemes (subhead N.22.)	<u>2.6</u>	<u>29.8</u>
<b>Total</b>	<u>11.8</u>	<u>350.6</u>
<b>Net Cost</b>	<u>60.4</u>	<u>790.5</u>

#### 14. EU FUNDING

The outturn shown in subheads B.3., M.7. and M.8. includes expenditure in respect of activities co-financed from the ERDF. The outturn shown in subheads B.3., H.1., L.1., L.3. to L.5., M.1. to M.7. and M.9. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in subheads B.3. and M.7. 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 £6.9m by way of ESF, EAGGF and ERDF funding and An Bord Bia received £5.6m in direct funding from the EU Marketing and Processing Fund and the EU Quality Beef Promotion Fund.

The outturn shown in subhead C.2. and C.3. includes expenditure in respect of activities which are co-financed from the Veterinary Fund.

#### 15. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1998 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 1998 £</i>	<i>Cumulative Expenditure to 31 December 1998 £</i>
Tribunal of Inquiry into the Beef Processing Industry	1991	2,539,571	16,708,426

# Vote 31

## 16. MISCELLANEOUS ACCOUNTS

### World Food Programme (Grant-in-Aid) Account Account of the Receipts and Payments in the Year Ended 31 December 1998

	£
Balance on 1 January 1998	NIL
Grant-in-Aid (Subhead I.1.)	<u>1,000,000</u>
	1,000,000
Contribution to World Food Programme	<u>(1,000,000)</u>
Balance on 31 December 1998	NIL

### Food Aid Convention Under International Wheat Agreement (Grant-in-Aid) Account Account of the Receipts and Payments in the Year Ended 31 December 1998

	£
Balance on 1 January 1998	NIL
Grant-in-Aid (Subhead I.3.)	<u>806,000</u>
	806,000
Expenditure	<u>(806,000)</u>
Balance on 31 December 1998	NIL

## 17. STOCKS

Stocks at 31 December 1998 comprise:

	£'000
Plant Health Supplies	6
Veterinary Supplies	97
Computer Supplies	17
Stationery and Office Equipment	14
Seals and Health Certificates	24
Livestock	285
Agricultural Stocks	<u>70</u>
	<u>513</u>

## 18. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Withholding Tax	187
Value Added Tax	<u>29</u>
	<u>216</u>

J. MALONE  
*Accounting Officer*  
DEPARTMENT OF AGRICULTURE AND FOOD  
31 March 1999

### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 1998 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 1998. Attention is drawn to paragraphs 28 to 32 of the report for 1998 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 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	16,141	15,874	-
A.2. Travel and Subsistence	845	697	9
A.3. Incidental Expenses			
<i>Original</i> £1,182,000			
<i>Supplementary</i> <u>1,371,000</u>	2,553	2,578	109
A.4. Postal and Telecommunications Services	524	527	49
A.5. Office Machinery and other Office Supplies	1,332	1,152	6
A.6. Office Premises Expenses	590	478	26
A.7. Consultancy Services	2,788	2,040	110
A.8. Equipment, Stores and Maintenance	1,041	1,087	12
A.9. Fees and Expenses related to the Sale of Shares in Telecom Éireann			
<i>Original</i> £NIL			
<i>Supplementary</i> <u>1,109,000</u>	1,109	230	14
<b>OTHER SERVICES</b>			
<b>ENERGY</b>			
B.1. Geological Survey	200	176	(8)
B.2. Energy Conservation			
<i>Original</i> £2,220,000			
<i>Less Supplementary</i> <u>150,000</u>	2,070	1,909	4
B.3. Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	1,461	1,461	-
B.4. Farm Electrification Grant Scheme	200	200	-
B.5. Certain Expenses Arising from Independent Legal Proceedings Relating to BNFL	200	76	-
<b>ROAD AND RAIL TRANSPORT</b>			
C.1. Grants to Córas Iompair Éireann			
<i>Original</i> £107,205,000			
<i>Less Supplementary</i> <u>205,000</u>	107,000	107,000	-
C.2. Public Transport Schemes	420	416	-



Vote 32

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
C.3. Expenses associated with Dublin Light Rail			
<i>Original</i> £500,000			
<i>Less Supplementary</i> <u>25,000</u>	475	392	2
C.4. Capital Costs of Dublin Light Rail	20,000	7,395	-
<b>CIVIL AVIATION</b>			
D.1. Aircraft Accident Investigation Insurance	282	203	(169)
D.2. Essential Air Services Programme for Regional Airports			
<i>Original</i> £2,766,000			
<i>Supplementary</i> <u>466,000</u>	3,232	3,233	-
D.3. Payments to the Irish Aviation Authority in respect of Exempt Services	1,400	1,308	-
D.4. Special Marketing Fund for Regional Airports	588	569	-
D.5. Residual Work at Regional Airports	5,000	1,875	-
<b>MISCELLANEOUS</b>			
E.1. Subscriptions to International Organisations			
<i>Original</i> £4,500,000			
<i>Less Supplementary</i> <u>573,000</u>	3,927	3,856	(1,887)
E.2. Miscellaneous Services			
<i>Original</i> £111,000			
<i>Less Supplementary</i> <u>20,000</u>	91	114	-
E.3. Public Utilities Commission	1	-	-
<b>Gross Total</b>			
<i>Original</i> £171,497,000			
<i>Supplementary</i> <u>1,973,000</u>	173,470	154,846	(1,723)
<i>Deduct:-</i>			
F. Appropriations in Aid			
<i>Original</i> £27,067,000			
<i>Less Supplementary</i> <u>2,333,000</u>	24,734	25,119	(199)
<b>Net Total</b>			
<i>Original</i> £144,430,000			
<i>Supplementary</i> <u>4,306,000</u>	148,736	129,727	(1,524)
<b>SURPLUS TO BE SURRENDERED</b>	<b>£19,008,797</b>	<b>€24,136,193</b>	

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

## NOTES

**1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES****(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.

**2. OPERATING COST STATEMENT FOR 1998**

	£'000	£'000	£'000
<b>Net Outturn</b>			129,727
<b>Changes in Capital Assets</b>			
Purchases Cash	(924)		
Depreciation	<u>1,021</u>	97	
<b>Assets Under Development</b>			
Cash Payments		(191)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	555		
Increase in Stock	<u>(252)</u>	<u>303</u>	<u>209</u>
<b>Direct Expenditure</b>			129,936
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	46		
Net Allied Services Expenditure	7,863		
Notional Rents	<u>1,016</u>		<u>8,925</u>
<b>Operating Cost</b>			<u>138,861</u>



**3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998**

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			4,281
<b>Assets Under Development (Note 5)</b>			<u>212</u>
			4,493
<b>Current Assets</b>			
Stocks (Note 15)		460	
Prepayments		2,135	
Accrued Income		121	
Other Debit Balances:			
Suspense	159		
Office of the Director of Telecommunications Regulation	729		
Retirement Lump Sum	116		
Department of Marine and Natural Resources	41		
Clare Ground Water Protection	38		
GSI/GSNI Marketing Project	<u>31</u>	1,114	
PMG Balance and Cash	4,424		
Less Orders Outstanding	<u>(1,642)</u>	<u>2,782</u>	
<b>Total Current Assets</b>		<u>6,612</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		412	
Deferred Income		320	
Other Credit Balances:			
Suspense	227		
Payroll Deductions	101		
Interreg	41		
FASTEX II	32		
Due to State (Note 16)	<u>683</u>	1,084	
Net Liability to the Exchequer (Note 6)		<u>2,812</u>	
<b>Current Liabilities</b>		<u>4,628</u>	
<b>Net Current Assets</b>			<u>1,984</u>
<b>Net Assets</b>			<u>6,477</u>

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1998	692	8,056	1,113	236	10,097
Additions	-	853	127	17	997
Disposals	-	(3)	-	-	(3)
Gross Assets at 31 December 1998	<u>692</u>	<u>8,906</u>	<u>1,240</u>	<u>253</u>	<u>11,091</u>
<b>Accumulated Depreciation</b>					
Opening Balance at 1 January 1998	15	5,251	385	141	5,792
Depreciation for the Year	-	874	116	31	1,021
Depreciation on Disposals	-	(3)	-	-	(3)
Cumulative Depreciation at 31 December 1998	<u>15</u>	<u>6,122</u>	<u>501</u>	<u>172</u>	<u>6,810</u>
Net Assets at 31 December 1998	<u>677</u>	<u>2,784</u>	<u>739</u>	<u>81</u>	<u>4,281</u>

## 5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998

	IT Projects £'000	Meteorological Projects £'000	File Storage Facilities £'000	Totals £'000
Amounts brought forward at 1 January 1998	17	39	38	94
Cash Payments for the Year	68	123	-	191
Transferred to Assets Register	(18)	(17)	(38)	(73)
Amounts carried forward at 31 December 1998	<u>67</u>	<u>145</u>	<u>-</u>	<u>212</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 1998

	£'000	£'000
Surplus to be surrendered		19,009
Less Exchequer Grant Undrawn		<u>(16,197)</u>
Net Liability to the Exchequer		<u>2,812</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	2,782	
Debit Balances: Suspense	<u>1,114</u>	3,896
<b>Less Creditors</b>		
Due to State	(683)	
Credit Balances: Suspense	<u>(401)</u>	<u>(1,084)</u>
		<u>2,812</u>



**Vote 32**

**7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

	£
Recoupment of expenses relating to impoundment of aircraft at Dublin Airport	212,036
Proceeds from transfer of assets as a result of the establishment of the Office of the Director of Telecommunications Regulation	94,266
North/South Natural Gas Interconnector Feasibility Study	66,645
Scholarship Fund for Students involved in Petroleum-related Studies	61,200
European Regional Development Fund Technical Assistance	<u>24,989</u>
	<u>459,136</u>

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

Subhead	Less / (More) than provided £'000	Explanation
A.7.	748	The saving resulted from lower than anticipated expenditure on some consultancies and deferral of other consultancies.
A.9	879	The saving was attributable to the fact that certain payments of costs and expenses in connection with the planned sale of shares in Telecom Éireann did not materialise before the end of 1998.
B.1.	24	The saving was due to some information technology equipment not being purchased in 1998.
B.2.	161	The saving arose due to the conclusion of the Energy Audit Grant Scheme and lower than anticipated expenditure on miscellaneous projects.
B.5.	124	The saving was due to a lower than anticipated draw down in 1998.
C.3.	83	Expenses in respect of the Dublin Light Railway Order Public Inquiry were lower than expected.
C.4.	12,605	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.1.	79	The reduction in the premium was achieved as a result of on-going competitive tendering.
D.3.	92	The number of exempt flights was less than estimated.
D.5.	3,125	The saving was attributable to approved works not being completed in 1998. The saving has been carried forward to 1999.
E.2.	(23)	The excess arose as a result of plans to acquire land at Dublin Airport. In the event the land was not acquired and this will be reflected in the 1999 Appropriation Account.

## 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	81,000	86,314
3.	Road Transport Licences		
	<i>Original</i> £371,000		
	<i>Supplementary</i> <u>50,000</u>	421,000	481,026
4.	Receipts for data provided by Met Éireann		
	<i>Original</i> £5,100,000		
	<i>Supplementary</i> <u>100,000</u>	5,200,000	5,567,681
5.	Receipts from ODTR		
	<i>Original</i> £1,600,000		
	<i>Less Supplementary</i> <u>1,600,000</u>	—	—
6.	Geological Survey, receipts from sale of aerial photographs, maps, etc.	42,000	54,771
7.	Irish Aviation Authority, refund of contributions to International Organisations		
	<i>Original</i> £2,784,000		
	<i>Less Supplementary</i> <u>908,000</u>	1,876,000	1,878,083
8.	Irish Aviation Authority, recoupment of rents, etc.	980,000	980,250
9.	Irish Aviation Authority, associated costs		
	<i>Original</i> £1,010,000		
	<i>Less Supplementary</i> <u>89,000</u>	921,000	842,081
10.	Recoupment of costs of studies of electricity industry		
	<i>Original</i> £650,000		
	<i>Less Supplementary</i> <u>456,000</u>	194,000	177,716
11.	Miscellaneous receipts		
	<i>Original</i> £449,000		
	<i>Supplementary</i> <u>570,000</u>	<u>1,019,000</u>	<u>1,051,091</u>
<b>Total</b>			
	<i>Original</i> £27,067,000		
	<i>Less Supplementary</i> <u>2,333,000</u>	<u>24,734,000</u>	<u>25,119,013</u>

## Explanation of Variations

3. The excess reflects higher than expected economic activity in the sector.
4. The excess was largely due to an increase in the recovery of costs for meteorological services to en-route air traffic from the Irish Aviation Authority.
6. Sales of publications and services were greater than expected.
9. Policy and support services costs incurred by the Department in connection with the activities of the Irish Aviation Authority are recoverable from the Authority. As costs incurred by the Department in 1998 were lower than estimated, receipts were also lower.
10. The costs to the Department of studies of the electricity industry are fully recoverable from the Electricity Supply Board. As the costs in 1998 of such studies were lower than estimated, receipts were also lower.



## Vote 32

### 10. COMMITMENTS

Global Commitments	£
(i) Procurement Subheads:	3,335,479
(ii) Grant Subheads:	540,000

### 11. MATURED LIABILITIES

The total of matured liabilities at 31 December 1998 was £402,922

### 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	86,500	56	2	6,474
Overtime and extra attendance	725,008	343	38	9,529
Shift and roster allowances	1,087,915	205	127	10,087
Miscellaneous	29,957	102	-	-
Total extra remuneration	1,929,380	*	*	*

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

### 13. MISCELLANEOUS ITEMS

The 1999 estimate provision includes carry forward savings of £1.2m from 1998 under the terms of the Administrative Budget Agreement.

A total of £16,190 was spent on merit awards, *i.e.* thirty individual awards ranging from £100 to £1,200.

In addition to the amount expended under subhead B.3. Radiological Protection Institute of Ireland - Grant-in-aid for General Expenses, an amount of £46,000 was received from Vote 4 - Increases in Remuneration and Pensions.

£23,153 was received from the Strategic Management Fund, subhead C. of the Vote for the Office of the Minister for Finance in respect of staff training. (Vote 6).

£3,000 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. (Vote 6).

### 14. EU FUNDING

Funding under the Operational Programme for Economic Infrastructure (1994-1999) was as follows:

	£
Irish Energy Centre	2,005,000
An Post	245,000
Bord Na Móna	269,976
Department of Public Enterprise	<u>356,000</u>
	<u>2,875,976</u>

**Funding under the Cohesion Fund was as follows:**

	£
Córas Iompair Éireann	<u>19,196,000</u>

**Funding under the Interreg II Programme (1994 - 1999) was as follows:**

	£
Córas Iompair Éireann	1,196,000
Electricity Supply Board	137,777
Energy Challenge Competition	100,000
Geological Survey of Ireland	<u>3,500</u>
	<u>1,437,277</u>

**Funding under the Operational Programme for Transport (1994 - 1999) was as follows:**

	£
Córas Iompair Éireann	<u>4,774,000</u>

**Funding under the European Social Fund was as follows:**

	£
Aer Lingus	<u>70,000</u>

**Funding under the Special Support Programme for Peace and Reconciliation was as follows:**

	£
Geological Survey of Ireland	<u>55,591</u>

**Other EU funding was as follows:**

	£
Electricity Supply Board (TENS)	165,725
Radiological Protection Institute of Ireland (Fourth Framework)	104,000
Met Éireann (Fastex)	68,700
Met Éireann (Teleflood)	13,900
Met Éireann (Euromet)	<u>7,600</u>
	<u>359,925</u>



**Vote 32**

**15. STOCKS**

Stocks at 31 December 1998 comprised:

	£'000
Stationery and office supplies	19
IT consumables, <i>etc.</i>	14
Publications	133
Specialised consumables	<u>294</u>
	<u>460</u>

**16. DUE TO THE STATE**

The amount due to the State at 31 December 1998 comprised:

	£'000
Income Tax	214
Pay Related Social Insurance	145
Withholding Tax	72
Value Added Tax	92
Pension Contributions	<u>160</u>
	<u>683</u>

JOHN LOUGHREY  
*Accounting Officer*  
DEPARTMENT OF PUBLIC ENTERPRISE  
26 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Public Enterprise for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*

## HEALTH AND CHILDREN

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	11,595	11,009	-
A.2. Travel and Subsistence	519	552	22
A.3. Incidental Expenses	648	854	(28)
A.4. Postal and Telecommunications Services	437	470	23
A.5. Office Machinery and other Office Supplies	1,386	1,317	10
A.6. Office Premises Expenses	367	644	28
A.7. Consultancy Services	560	608	53
<b>GRANTS</b>			
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)			
Original	£1,537,867,000		
Supplementary	<u>32,295,000</u>	1,570,162	1,572,351
			151,989*
B.2. Grants to Health Boards in respect of expenditure on cash allowances and cash grants			
Original	£127,874,000		
Supplementary	<u>21,000,000</u>	148,874	148,874
			-
B.3. Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board	299,159	298,659	-
B.4. Grants on behalf of Health Boards to certain other Health Bodies			
Original	£659,178,000		
Supplementary	<u>19,854,000</u>	679,032	677,151
			69,047*
B.5. Payments to Health Agencies in respect of balances of grants for years prior to 1998			
Original	£196,285,000		
Supplementary	<u>12,400,000</u>	208,685	208,685
			-
B.6. Grants to Research Bodies	5,309	5,267	-
B.7. Grants to Health Agencies and other similar organisations (National Lottery Funded)	19,890	19,890	-



## Vote 33

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
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.	6,447	6,569	-
<b>OTHER SERVICES</b>			
C. Superintendent and District Registrars	7	8	-
D. Expenses in connection with the World Health Organisation and other International Bodies	671	633	-
E. Statutory Inquiries and miscellaneous legal fees			
<i>Original</i> £1,604,000			
<i>Supplementary</i> <u>500,000</u>	2,104	1,953	30
F. Developmental, Consultative, Supervisory and Advisory Bodies	6,528	6,476	1
G.1. Payments in respect of disablement caused by Thalidomide	139	136	-
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> £85,000,000			
<i>Supplementary</i> <u>4,000,000</u>	89,000	89,000	-
G.4. Payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Act, 1997	15,000	15,000	-
H. Dissemination of information, conferences and publications in respect of health and health services	2,080	2,097	118
<b>CAPITAL SERVICES</b>			
I.1. Building, Equipping and Furnishing of Hospitals and other Health Facilities	126,670	126,670	-
I.2. Building, Equipping and Furnishing of Health Facilities ( <i>National Lottery Funded</i> )	6,000	6,000	-

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
I.3.	Information systems and related services for Health Agencies	14,000	14,000	-
<b>Gross Total</b>				
	<i>Original</i> £3,125,221,000			
	<i>Supplementary</i> <u>90,049,000</u>	3,215,270	3,214,873	221,293
<i>Deduct:-</i>				
J.	Appropriations in Aid			
	<i>Original</i> £302,425,000			
	<i>Supplementary</i> <u>70,500,000</u>	372,925	374,547	170
<b>Net Total</b>				
	<i>Original</i> £2,822,796,000			
	<i>Supplementary</i> <u>19,549,000</u>	2,842,345	2,840,326	221,123
<b>SURPLUS TO BE SURRENDERED</b>		<b>£2,018,703</b>	<b>€2,563,224</b>	

\* Note 10 refers.

The Statement of Accounting Policies and Principles and Notes 1 to 14 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 31 December 1998 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.



Vote 33

2. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			2,840,326
<b>Changes in Capital Assets</b>			
Purchases Cash	(852)		
Depreciation	<u>778</u>	(74)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	44,772		
Increase in Stock	<u>(127)</u>	<u>44,645</u>	<u>44,571</u>
<b>Direct Expenditure</b>			2,884,897
<b>Expenditure Borne Elsewhere</b>			
Vote 4 Increases in Remuneration and Pensions	33,477		
Net Allied Services Expenditure	5,154		
Notional Rents	<u>1,056</u>		<u>39,687</u>
<b>Operating Cost</b>			<u><u>2,924,584</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			2,014
<b>Current Assets</b>			
Stocks (Note 13)		283	
Prepayments		66	
Accrued Income		170	
Other Debit Balances:			
Compensation Tribunal	10,588		
Recoupable Salaries	166		
Recoupable Travel Expenses	16		
Recoupable Services	261		
Recoupable Costs for Intervention Beef	4		
FÁS funded project in Roscommon	28		
Other Suspense Items	<u>7</u>	<u>11,070</u>	
<b>Total Current Assets</b>		<u>11,589</u>	
<b>Less Current Liabilities</b>			
PMG Balance and Cash	3,662		
Plus Orders Outstanding	<u>5,193</u>	8,855	
Accrued Expenses		323	
Balance due on foot of Health Agency Allocations		221,036	
Due to State (Note 14)		88	
Other Credit Balances:			
Payroll Deductions	1		
EU Funding	99		
Miscellaneous	<u>8</u>	108	
<b>Net Liability to the Exchequer (Note 5)</b>		<u>2,019</u>	
<b>Total Current Liabilities</b>		<u>232,429</u>	
<b>Net Current Liabilities</b>			<u>(220,840)</u>
<b>Net Liabilities</b>			<u>(218,826)</u>

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	3,898	2,470	6,368
Additions	728	116	844
Disposals	(114)	-	(114)
Gross Assets at 31 December 1998	<u>4,512</u>	<u>2,586</u>	<u>7,098</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	2,557	1,863	4,420
Depreciation for the year	586	192	778
Depreciation on Disposals	(114)	-	(114)
Cumulative Depreciation at 31 December 1998	<u>3,029</u>	<u>2,055</u>	<u>5,084</u>
Net Assets at 31 December 1998	<u>1,483</u>	<u>531</u>	<u>2,014</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 1998

	£'000	£'000
Surplus to be surrendered		2,019
Less Exchequer Grant Undrawn		-
Net Liability to the Exchequer		<u>2,019</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		11,070
<b>Less Creditors</b>		
Due to State	(88)	
Credit Balances: Suspense	(108)	
Net PMG Position and Cash	<u>(8,855)</u>	<u>(9,051)</u>
		<u>2,019</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(206)	Additional expenditure was incurred in respect of training seminars and conferences, cleaning costs and legal settlements.
A.6.	(277)	The additional expenditure was incurred implementing the Quality Customer Initiative under SMI and providing a Freedom of Information Office.
D.	38	The saving was due mainly to currency fluctuations.
E.	151	Approved payments in respect of the work of the Tribunal of Inquiry and certain legal settlements were less than anticipated.



## Vote 33

### 7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from health contributions		
	<i>Original</i> £239,000,000		
	<i>Supplementary</i> <u>43,500,000</u>	282,500,000	284,011,383
2.	Recovery of cost of Health Services provided under regulations of the European Union		
	<i>Original</i> £63,000,000		
	<i>Supplementary</i> <u>27,000,000</u>	90,000,000	89,999,965
3.	Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital	170,000	170,163
4.	Searches and certified copies of entries of Births, Deaths and Marriages	215,000	262,844
5.	Miscellaneous	<u>40,000</u>	<u>102,305</u>
	<b>Total</b>		
	<i>Original</i> £302,425,000		
	<i>Supplementary</i> <u>70,500,000</u>	<u>372,925,000</u>	<u>374,546,660</u>

#### Explanation of Variations

4. The demand for certified copies of births, deaths and marriages was higher than anticipated.
5. Receipts in respect of certain licence fees and the sale of publications through the Government Publications Office were higher than anticipated.

### 8. COMMITMENTS

#### (A) Global Commitments

Commitments likely to arise in subsequent years for:

	£'000
(a) Procurement Subheads	682
(b) Grant Subheads	230

#### (B) Multi-Annual Capital Commitments

	£'m
1. Legally enforceable capital commitments:	
Amount spent in 1998	147.250
Commitments to be met in subsequent years	229.808

## 2. Legally enforceable capital commitments:

	<i>Cumulative spend to 31/12/1997</i>	<i>Paid in 1998</i>	<i>To be paid in subsequent years</i>	<i>Total</i>
	£m	£m	£m	£m
Capital Projects over £5 million:				
Tallaght Hospital	101.3	31.6	2.3	135.2
Limerick Regional Hospital (Phase 1)	13.9	1.4	7.3	22.6
Limerick Regional Hospital (Phase 2)	3.0	10.7	12.7	26.4
Mercy Hospital, Cork	12.0	2.2	0.6	14.8
BTSB National Headquarters	0.7	6.8	30.3	37.8
St Luke's and St Anne's Hospital	12.2	5.2	3.5	20.9
St James's Hospital (Cardiac Unit)	0.0	0.7	5.4	6.1
University College Hospital, Galway (Phase1)	4.2	10.7	5.9	20.8
Unit for Children, Ballydowd	0.0	0.1	6.0	6.1
Portiuncula Hospital	0.3	0.6	5.2	6.1
Mayo General Hospital - Phase 2	1.1	1.0	34.9	37.0

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.

## 9. DETAILS OF EXTRA REMUNERATION

	<b>Total Amount Paid</b>	<b>Total No. of Recipients</b>	<b>Recipients of £5,000 or more</b>	<b>Max. individual payment of £5,000 or more</b>
	£			£
Higher, special or additional duties	128,574	86	6	6,469
Overtime and extra attendance	222,916	211	6	8,793
Shift and roster allowances	9,733	7	-	-
Total extra remuneration	361,223	*	12	

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

## 10. MISCELLANEOUS ITEMS

Expenditure charged to subhead A.3. included £54,228 paid in respect of the legal expenses and damages for the settlement of a claim by an officer who sustained personal injuries while on department property (E112/1/93).

In addition to the amount expended under this Vote, sums amounting to £33,477,000 in total were received from the Vote for Increases in Remuneration and Pensions (No. 4) and expended to the value shown on the services covered by the following subheads :-

	£
A.1.	62,000
B.1.	11,661,000
B.3.	16,511,000
B.4.	5,243,000

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £356,000 is included in the Estimate for 1999.



## Vote 33

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 1999	151,989	69,047	221,036

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., £19,000 was received from the Training Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

## 11. 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	794,154
Midland Health Board	108,106
Mid-Western Health Board	549,174
North-Eastern Health Board	25,432
North-Western Health Board	309,656
South-Eastern Health Board	13,738
Southern Health Board	26,337
Western Health Board	475,225
Beaumont Hospital	5,642
Brothers of Charity	325,485
Central Remedial Clinic	176,440
Daughters of Charity Services	268,249
National Rehabilitation Board	2,671,208
National Rehabilitation Hospital	31,150
Sister of Bon Sauveur, Carriglea	84,816
Stewarts Hospital	101,201
St. John of God Services	94,329
<b>Total</b>	<b><u>6,060,342</u></b>

The outturn shown under subhead I.1. includes payments in respect of activities co-financed by the European Regional Development Fund.

## 12. NATIONAL LOTTERY FUNDING

## Payments in the year ended 31 December 1998

<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
Age and Opportunity, Marino Institute of Education, Dublin 9	45,000
Alliance Centre for Sexual Health, Peter's Street, Cork	50,000
Alzheimer Society of Ireland, Meath Branch, Navan, Co. Meath	30,000
Alzheimer Society of Ireland, North Louth Branch, Clanbrassil Street, Dundalk, Co Louth	20,000
Asperger Syndrome Association of Ireland, Kilmacud, Dublin 14	5,000
Association for the Welfare of Children in Hospital (Ireland), Blackrock, Co Dublin	20,000
Ballinakill Active Age Club, Forum, Letterfrack, Co Galway	16,000
Ballincollig Senior Citizens Club Ltd, Ballincollig, Co Cork	20,000
Beaumont Hospital Cancer Research & Development Trust, Beaumont Hospital, Dublin	30,000
Bereaved Parents, Holy Redeemer Parish Centre, Herbert Road, Bray, Co Wicklow	1,000
Bluebell Old Folks Association, La Touche Court Community Centre, Bluebell, Dublin 12	2,000
Bray Cancer Support and Information Centre, Bray, Co. Wicklow	5,000
Cahercalla Community Hospital Ltd, Ennis, Co Clare	30,000
Celbridge Mental Health Association, Celbridge, Co Kildare	25,000
Child Abuse Prevention Programme, The Lodge, Cherry Orchard Hospital, Dublin 10	15,000
Ciudu-Irish Childbirth Trust, Carmichael House, Dublin 7	6,000
Coiste Aosach na NOileán, An Trabhain, Leitrimoir, Gaillimh	7,000
Collins Area Active Age Club, Ballygall Road West, Finglas East, Dublin 11	2,000
Comhdhail Naisiúnta na Gaeilge, Sráid Chill Dara, BAC 2	21,000
CWEI (Community Women's Education Initiatives), Ionad na mBan, North Mall, Cork	50,000
DEBRA Ireland, Carmichael House, North Brunswick Street, Dublin 7	3,000
Delta Centre, Strawhall, Carlow	60,000
Doorway to Life Ltd (ABODE), Abode Hostel and Day Care Centre, Blackrock, Cork	20,000
Dromin/Athlacca Housing Project Ltd., Athlacca, Kilmallock, Co Limerick	25,000
Dublin Deaf Association, Drumcondra Road, Dublin 9	10,000
Emplagri Ltd, Graigueconna Equestrian Centre, Bray Co. Wicklow	15,000
Fingal ICTU Centre for the Unemployed, Finglas, Dublin 11	3,000
Finiskin Housing Association, Shalomar, Finisklin, Sligo	35,000
Friends of Mallow Hospital, Mallow, Co Cork	40,000
Friends of St Augustine's, St Augustine Home, Ballina, Co Mayo	7,000
Friends of St Joseph's Hospital, St Joseph's Hospital, Dungarvan, Co Waterford	4,000
GROW Community Mental Health Movement, Kilkenny	25,000
Headway Ireland-National Head Injuries Association, Baggot Street Hospital, Dublin 4	50,000
Horizon Halfway House, Barna, Co Galway	15,000
Hospitaller Order of St John of God, St Joseph's Centre, Shankill, Co Dublin	4,000
Inherited Disorders Organisation, Carmichael House, North Brunswick Street, Dublin 7	2,500
Ionad na nAosach do Phobal Charna, Conamera, Co Gaillimhe	9,000
Irish Association for Spina Bifida and Hydrocephalus, (Dublin Branch), Coolock, D17	6,000
Irish Association for Spina Bifida and Hydrocephalus, Clondalkin, Dublin 22	30,000
Irish Association of Older People, University College, Earlsfort Terrace, Dublin 2	26,000
Irish Association of Suicidology, c/o St Mary's Hospital, Castlebar, Co Mayo	25,000
Irish Clinical Oncology Research Group, St Vincent's Hospital, Elm Park, Dublin 4	18,000
Irish Diabetic Association, Lr Gardiner Street, Dublin 1	30,000
Irish Fragile X Society, Tullamore, Co Offaly	6,000



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Irish Kidney Association, Ballsbridge, Dublin 4	150,000
Irish Kidney Association, Ballsbridge, Dublin 4	50,000
Irish Motor Neurine Disease Association, Carmichael House, Dublin 7	40,000
Irish Senior Citizens National Parliament, Parnell Square, Dublin 1	26,000
Irish Society for Autism (Western Branch), Renmore Park, Galway	50,000
Irish Society for Autism, O'Connell Street, Dublin 1	40,000
Irish Sudden Infant Death Association, c/o The Children's Hospital, Temple Street, D 1	80,287
Laois Breast Cancer Support Group, c/o General Hospital Portlaoise	1,000
Leighlin Parish Council, c/o The Presbytery, Leighlinbridge, Co Carlow	20,000
Link (Galway) Ltd, Sandy Road, Galway	25,000
Louisburgh pastoral Centre Committee, Louisburgh, Co Mayo	6,500
Meningitis Research Foundation, Gardiner Street, Dublin 1	23,965
Mercer's Institute for Research on Ageing, St James's Hospital, Dublin 8	10,000
Muintir na Tíre (Community Alert Scheme), Cannon Hayes House, Tipperary	45,000
Multiple Sclerosis Society of Ireland, Sandymount Green, Dublin 4	25,000
Muscular Dystrophy Ireland, Carmichael House, Dublin 7	20,000
National Association of Home Help Organisers, Clontarf, Dublin 3	5,000
National Infertility Support and Information Group, Cork	5,000
Nazareth House, Fahan, Lifford, Co Donegal	12,500
New Ross Community Hospital, New Ross, Co Wexford	70,000
Oak Partnership, Edenderry Business Park, Edenderry, Co Offaly	10,000
Offaly Centre for Independent Living, Bury Quay, Tullamore, Co Offaly	10,000
Order of Malta Ambulance Corp., Clyde Road, Dublin 4	35,000
Order of Malta Ambulance Corp., Mervue Unit, Galway	5,000
Physically Challenged Irish Youth Team, c/o Avondale Drive Wexford	5,000
Portarlinton Parents and Friends of Moore Abbey, Monasterevin, Co Kildare	50,000
Portmarnock Integrated Arch Club, Portmarnock, Co Dublin	50,000
Portmarnock Integrated Arch Club, Portmarnock, Co Dublin	3,800
Roscommon Town Active Age Group, Roscommon	500
Schizophrenia Ireland, Blessington Street, Dublin 7	75,000
Schizophrenia Ireland, Blessington Street, Dublin 7	35,000
School of Dance and Drama, Westside Resource Centre, Galway	2,000
Signlink-Integrated Sign Language Interpreter Service, NRB, Clyde Road, Dublin 4	28,000
Sisters of Charity of Jesus and Mary, Moore Abbey, Monasterevin, Co Kildare	30,000
Sláinte Pobal, Glenageary, Co Dublin	1,848
Sonas Senior Citizens Club, Moycullen, Co Galway	2,000
South Eastern Health Board, District Hospital, Carlow	6,000
St Aidan's Day Care Centre, Milllands, Gorey, Co Wexford	20,000
St John Ambulance Brigade of Ireland, upper Leeson Street, Dublin 2	50,000
St Mary's Senior Citizens Club, Athlunkard Street, Limerick	4,000
St Munchin's Senior Citizens Club, Moyross, Limerick	3,000
St Nicholas Special School, Crossmolina, Co Mayo	24,000
St Vincent de Paul Society, Enniscorthy, Co Wexford	5,000
Suntower Gardens, Clondalkin, Dublin 22	5,000
The AIDS Fund Housing Project, c/o Baggot Street Community Hospital, Dublin	50,000
The Arthritis Foundation of Ireland, Grand Canal Quay, Dublin 2	6,600
The Barretstown Gang Camp, Barretstown Castle, Ballymore Eustace, Co Kildare	38,500
The Carers Association Ltd, St Mary's Community Centre, Rathmines, Dublin 6	130,000
The Diversional Therapy Association of Ireland, Enfield, Co Meath	2,000
The Good Shepherd Pastoral Centre, Baldoyle, Dublin 13	3,000
Tullamore Traveller Movement, Harbour Street, Tullamore, Co Offaly	20,000
Turning Point Positive Health Centre, Dun Laoghaire, Co Dublin	10,000
Western Health Board, Plunkett Home, Boyle, Co Roscommon	<u>5,000</u>
<b>Total</b>	<b><u>2,608,000</u></b>

**Block Allocations to Health Boards**

	£	£
Eastern Health Board	335,000	
Midland Health Board	225,000	
Mid Western Health Board	223,000	
North Eastern Health Board	223,000	
North Western Health Board	185,000	
South Eastern Health Board	243,000	
Southern Health Board	243,000	
Western Health Board	<u>223,000</u>	
<b>Total</b>		<b><u>1,900,000</u></b>

**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>	
<b>Total</b>		<b><u>1,040,000</u></b>

**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>	
<b>Total</b>		<b><u>500,000</u></b>

**Disadvantaged Youth Scheme**

Eastern Health Board	822,000	
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>	
<b>Total</b>		<b><u>992,000</u></b>

**Services for the Elderly**

Eastern Health Board	1,655,000	
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>	
<b>Total</b>		<b><u>5,680,000</u></b>



## Vote 33

### Services for the Mentally Handicapped

	£	£
Eastern Health Board	600,000	
Mid Western Health Board	41,000	
Western Health Board	<u>439,000</u>	
<b>Total</b>		<b><u>1,080,000</u></b>

### Child Care Services

Eastern Health Board	800,000	
Midland Health Board	130,000	
Mid Western Health Board	191,000	
North Eastern Health Board	191,000	
North Western Health Board	130,000	
South Eastern Health Board	232,000	
Southern Health Board	270,000	
Western Health Board	<u>206,000</u>	
<b>Total</b>		<b><u>2,150,000</u></b>

### Public Health Services

Eastern Health Board	670,000	
Southern Health Board	105,000	
Health Research Board	<u>65,000</u>	
<b>Total</b>		<b><u>840,000</u></b>

### Physical Handicap Services

Eastern Health Board	748,400	
Mid Western Health Board	32,000	
Southern Health Board	12,000	
Western Health Board	6,000	
Disability Federation of Ireland	25,000	
Health Research Board	4,000	
Irish ME/CFS Support Group	2,000	
Irish Motor Neurone Disease Association	4,000	
Neurofibromatosis Association of Ireland	5,000	
Post Polio Support Group	7,500	
Spinal Injuries Action Association	2,600	
Syringomyelia Self Help Group	<u>1,500</u>	
<b>Total</b>		<b><u>850,000</u></b>

### Health Board Services

Eastern Health Board	630,000	
Midland Health Board	120,000	
Mid Western Health Board	180,000	
North Eastern Health Board	150,000	
North Western Health Board	115,000	
South Eastern Health Board	149,000	
Southern Health Board	231,000	
Western Health Board	<u>175,000</u>	
<b>Total</b>		<b><u>1,750,000</u></b>

### Health Promotion

**500,000**

Capital Expenditure	£	£
Midland Health Board	590,096	
Mid Western Health Board	674,000	
North Western Health Board	546,122	
South Eastern Health Board	224,337	
Southern Health Board	141,123	
Blood Transfusion Service Board	1,140,909	
Childrens Sunshine Home	50,000	
Health Research Board	375,000	
National Rehabilitation Hospital, Dun Laoghaire, Co Dublin	50,000	
St James's Hospital, Dublin	436,279	
St John's Hospital, Limerick	18,394	
St Luke's / St Anne's Hospital, Dublin	1,280,586	
St Patrick's Kilkenny	195,000	
Tallaght Hospital	180,842	
Temple Street Childrens Hospital, Dublin	97,312	
<b>Total</b>		<b><u>6,000,000</u></b>
<b>Grand Total</b>		<b><u>25,890,000</u></b>

### 13. STOCKS

Stocks at 31 December 1998 comprise:

	£'000
Stationery	269
IT Consumables <i>etc.</i>	<u>14</u>
	<u>283</u>

### 14. LIABILITIES DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Withholding Tax	86
Pension Contributions	<u>2</u>
	<u>88</u>

J. O'DWYER  
*Accounting Officer*  
 DEPARTMENT OF HEALTH AND CHILDREN  
 31 March 1999

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#### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 1998 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 1998. Attention is drawn to paragraph 33 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*



## ENTERPRISE, TRADE AND EMPLOYMENT

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	16,280	16,082	-
A.2. Travel and Subsistence	865	1,012	48
A.3. Incidental Expenses	470	526	41
A.4. Postal and Telecommunications Services	720	727	52
A.5. Office Machinery and other Office Supplies	1,348	1,408	90
A.6. Office Premises Expenses	984	860	44
A.7. Consultancy Services	560	304	6
A.8. Advertising and Publicity	120	119	19
A.9. Competition Authority	875	825	5
<b>ENTERPRISE PROGRAMMES</b>			
B. Forfás - Grant for Administration and General Expenses	9,922	10,550	-
C.1. IDA (Ireland) - Grant for Administration and General Expenses	11,120	11,200	-
C.2. IDA (Ireland) - Grants to Industry			
<i>Original</i> £134,400,000			
<i>Less Supplementary</i> <u>10,000,000</u>	124,400	124,400	-
C.3. IDA (Ireland) - Grant for Building Operations			
<i>Original</i> £6,000,000			
<i>Supplementary</i> <u>2,600,000</u>	13,600	13,530	-
D.1. Forbairt - Grant for Administration and General Expenses	19,048	21,525	-
D.2. Forbairt - Grants to Industry	48,132	49,632	-
D.3. Forbairt - Grant for Capital Expenditure	1,530	1,530	-
E.1. Shannon Free Airport Development Company Limited - Grant for Administration and General Expenses (Industrial Development) (Grant-in-Aid)	100	-	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.2. Shannon Free Airport Development Company Limited - Grants to Industry (Grant-in-Aid)			
<i>Original</i>	£3,380,000		
<i>Supplementary</i>	<u>3,000,000</u>	6,380	6,380
			-
F.1. Science and Technology Development Programme	25,889	25,889	-
F.2. Grant to Dublin Innovation and Technology Centre Ltd.	1,800	1,800	-
F.3. Science and Technology Innovation Investment Fund	2,500	-	-
G. County Enterprise Development	21,243	22,729	-
H.1. Loan Subsidy for Small Business Expansion Scheme - Payments to ICC Bank plc	1,460	1,416	109
H.2. EU Support Measure for Small Business	7,413	4,621	(120)
I.1. Monitoring and Evaluation of EU Programmes	758	144	2
I.2. INTERREG II - Community Initiative	2,240	991	-
J. National Standards Authority of Ireland - Grant for Administration and General Expenses	760	988	-
<b>LABOUR FORCE DEVELOPMENT</b>			
K.1. FÁS - Grant for Administration and General Expenses	46,668	46,668	-
K.2. FÁS - Training for the Employed	15,987	13,300	-
K.3. FÁS - Training for the Unemployed	46,632	39,632	-
K.4. FÁS - Grant for Community Employment	314,100	297,000	-
K.5. FÁS - Capital Expenditure (Grant-in-Aid)	4,634	6,842	-
K.6. FÁS - Grant for Jobstart	8,529	3,700	-
K.7. FÁS - Workplace	500	108	-
K.8. Training Networks	3,000	-	-
K.9. National Employment Service Board	300	-	-
L.1. Local Employment Service	10,700	7,250	(3)
L.2. Grant to the Irish National Organisation for the Unemployed	33	38	-
M.1. Support Structures for Employment and Adapt Community Initiatives	157	97	-
M.2. Employment Community Initiative	239	130	-
M.3. Adapt Community Initiative	58	43	-
M.4. Operational Programme for Human Resources Development - Technical Assistance	398	130	-
M.5. The Programme for Peace and Reconciliation	85	-	-



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	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>INDUSTRY &amp; INDUSTRIAL RELATIONS</b>				
N.	Labour Relations Commission - Grant for Administration and General Expenses	1,738	1,653	-
O.	Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	150	150	-
P.1.	Grants for Trade Union Education and Advisory Services	731	731	-
P.2.	Trade Union Amalgamations	102	49	-
<b>TRADE</b>				
Q.1.	An Bord Tráchtála-Administration and General Expenses	34,001	34,001	-
Q.2.	Credit Financing of Certain Capital Goods Exports			
	<i>Original</i> £50,000			
	<i>Supplementary</i> <u>46,000</u>	96	95	7
Q.3.	Participation in World Exposition in Hannover - EXPO 2000 (National Lottery Funded)	500	83	(42)
<b>COMMERCIAL REGULATION</b>				
R.	Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	1,662	1,707	28
S.	Companies Registration Office - Grant for Administration and General Expenses	3,007	3,351	(65)
<b>HEALTH AND SAFETY</b>				
T.	National Authority for Occupational Safety and Health - Grant for Administration and General Expenses	4,674	4,827	-
<b>OTHER SERVICES</b>				
U.	Research, including Manpower Surveys	169	143	-
V.	DÍON - Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	613	613	-
W.	Subscriptions to International Organisations, etc.	879	787	-
X.1.	Commissions, Committees and Special Inquiries			
	<i>Original</i> £188,000			
	<i>Supplementary</i> <u>389,000</u>	577	426	13
X.2.	Miscellaneous Payments	222	270	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
X.3. Superannuation and Pensions for Members of the Labour Court, Restrictive Practices Commission and Competition Authority	255	254	-
<b>Gross Total</b>			
<i>Original</i> £820,878,000	821,913	783,266	234
<i>Supplementary</i> <u>1,035,000</u>			
<i>Deduct:-</i>			
Y. Appropriations in Aid			
<i>Original</i> £13,400,000	14,434	16,510	(32)
<i>Supplementary</i> <u>1,034,000</u>			
<b>Net Total</b>			
<i>Original</i> £807,478,000	807,479	766,756	266
<i>Supplementary</i> <u>1,000</u>			
<b>SURPLUS TO BE SURRENDERED</b>	<b>£40,723,075</b>	<b>£51,707,639</b>	

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.

### 2. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			766,756
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,252)		
Depreciation	1,501		
Loss on Disposal	<u>1</u>	(744)	
<b>Assets under Development</b>			
Cash Payments		(579)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(483)		
Increase in Stock	<u>(40)</u>	<u>(523)</u>	<u>(1,846)</u>
<b>Direct Expenditure</b>			764,910
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	10,265		
Notional Rents	<u>969</u>		<u>11,234</u>
<b>Operating Cost</b>			<u>776,144</u>



## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			4,686
<b>Assets under Development (Note 5)</b>			<u>293</u>
			4,979
<b>Current Assets</b>			
Stocks (Note 17)		119	
Accrued Income		68	
Prepayments		276	
Other Debit Balances:			
Imprests Advanced	20		
Department of Equality and Law Reform	27		
Department of Tourism and Trade	3		
Other Debit Balances	464		
Recoupable Expenditure	<u>138</u>	652	
PMG Balance and Cash	41,771		
Less Orders Outstanding	<u>(2,732)</u>	<u>39,039</u>	
<b>Total Current Assets</b>		<u>40,154</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		511	
Deferred Income		100	
Due to State (Note 18)	1,057		
European Union Funds	27,555		
Other Credit Balances	<u>1,878</u>	30,490	
Net Liability to the Exchequer (Note 6)		<u>9,201</u>	
<b>Total Current Liabilities</b>		<u>40,302</u>	
<b>Net Current Liabilities</b>			<u>(148)</u>
<b>Net Assets</b>			<u>4,831</u>

**4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office and IT Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1998 <sup>1</sup>	6,547	2,453	9,000
Additions	1,621	721	2,342
Disposals	(64)	(1)	(65)
Gross Assets at 31 December 1998	<u>8,104</u>	<u>3,173</u>	<u>11,277</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998 <sup>1</sup>	4,115	1,033	5,148
Depreciation for the year	1,210	291	1,501
Depreciation on Disposals	(58)	-	(58)
Cumulative Depreciation at 31 December 1998	<u>5,267</u>	<u>1,324</u>	<u>6,591</u>
Net Assets at 31 December 1998	<u>2,837</u>	<u>1,849</u>	<u>4,686</u>

**Note**

1. The opening balances for Office Equipment (including IT) and Furniture and Fittings have been adjusted to allow for changes to pre-1998 figures.

**5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	In House Computer Applications £'000
Amounts brought forward at 1 January 1998	597
Cash Payments for the Year	579
Transferred to Asset Register	<u>(883)</u>
Amounts carried forward at 31 December 1998	<u>293</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 1998

	£'000	£'000
Surplus to be surrendered		40,723
Less Exchequer Grant Undrawn		<u>(31,522)</u>
<b>Net Liability to the Exchequer</b>		<u><b>9,201</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	39,039	
Debit Balances: Suspense	<u>652</u>	39,691
<b>Less Creditors</b>		
Due to State	(1,057)	
Credit Balances: Suspense	<u>(29,433)</u>	<u>(30,490)</u>
		<u><b>9,201</b></u>

## 7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
IDA Ireland Income from Disposal of Property	-	17,000,000
IDA Ireland Grant Refunds	-	19,550,000
Enterprise Ireland - sale of investments and grant refunds	-	1,936,957
FAS - refunds from sale of Assets 1995-97	-	92,648
Fees (Stamps) in respect of Companies Registration <i>etc.</i>	20,000	25,836

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	256	A number of projects which were originally intended to be undertaken in 1998 did not, for various reasons, go ahead.
B.	(628)	There were payments due to employees and pensioners in respect of increases due under Partnership 2000 (P2000).
D.1.	(2,477)	This excess arose due to increases in pay and pensions under P2000; a shortfall in own resource income and an obligatory contribution towards the costs of the Opportunity Ireland Initiative.
E.1.	100	SFADCo did not draw down any of their Exchequer grant in 1998.
F.3.	2,500	Budgetary constraints affecting all Departments in June 1998 meant that the National Innovation Investment Fund was targeted for a reduction to meet some of those savings.

Subhead	Less/(More) than Provided £'000	Explanation
G.	(1,486)	The rate of drawdown by Enterprise Boards of approved project grants (Measure 3) was 80% in 1998, which was higher than the average of 70% in 1996 and 1997.
H.2.	2,792	These savings arose due to a slower than anticipated development of certain measures under the Small Business Operational Programme.
I.1.	614	The Industry Evaluation Unit's staffing levels for 1998 were significantly lower than the full complement for the Unit.
I.2.	1,249	This measure funds community capital projects, which tend to have less than predictable completion time scales, with consequent difficulty in providing accurate estimates figures.
J.	(228)	This excess arose due to pay and pensions awards due under P 2000.
K.2.	2,687	The 1998 Estimate included extra provision for increased numbers of apprentices. However, the rate and level of increase in recruitment by employers (22% increase) led to logistical problems which meant that FAS could not fully utilise the extra provision.
K.3.	7,000	Demand levels for FAS courses for the unemployed were lower than projected due to the unprecedented availability of jobs in the economy. In addition, a significant number of participants left courses before completion to avail of job opportunities.
K.4.	17,100	Local Task Forces failed to take up their full allocation of CE places due to the time required to put local structures in place and the need for lengthy consultation at local level resulted in a significant delay in recruiting Job Initiative participants.
K.5.	(2,208)	Additional funding was required to cover the capital requirements of extra Apprenticeship places (£0.9m) and additional training places for the software/electronic sectors (£0.7m). These additional costs were met from savings on other FAS Subheads and were approved by the Dept. of Finance. A sum of £0.608m was also re-allocated to FAS from unspent LUAS money.
K.6.	4,829	The take up rate was less than expected due to competition from the Dept of Social, Community and Family Affairs back-to-work scheme and the Revenue Job-Assist Scheme.
K.7.	392	Competition from other Programmes plus the unprecedented level of jobs growth resulted in a lower than anticipated take-up rate.
K.8.	3,000	This subhead provided funding for a new programme which will test new approaches to the identification and delivery of the training needs of companies. Although substantial preparatory work was carried out on the framework of the programme, no fundable activity took place in 1998.
K.9.	300	It was intended to set up a Board to oversee a new National Employment Service. However, it was decided in the course of 1998 not to proceed with such a Board. Therefore, no expenditure was incurred under this Subhead.
L.1.	3,450	The expansion of the LES to 7 new areas was agreed in September 1998, in line with the P2000 commitment to expand to all areas by the year 2000. However, plans which must be approved before drawdown can take place, were only approved in December 1998 and consequently only limited funding was drawn down by these new areas in 1998.



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Subhead	Less/(More) than Provided £'000	Explanation
L.2.	(5)	An additional grant for £5,400, for which there was no original budget, was provided as a contribution towards the cost of the 'Moving Welfare to Work' Programme.
M.1.	60	Expenditure on Support Structures for Employment & Adapt was less than anticipated.
M.2.	109	This subhead provides for the 25% matching contribution towards FAS lead projects, and as fewer than anticipated of these projects were approved for funding, a saving arose on the subhead.
M.3.	15	This subhead provides for the 25% matching contribution towards FAS lead projects, and as fewer than anticipated of these projects were approved for funding, a saving arose on the subhead.
M.4.	268	Expenditure was less than anticipated mainly because new units for financial control and development will not be established until 1999.
M.5.	85	The ESF expenditure, for which this subhead is matching funding, was not incurred in 1998
P.2.	53	Certain expenditure in some of the amalgamations was not eligible for assistance in 1998, which was identified in the course of the claim.
Q.3.	417	The original estimate included costs to cover the design of the Irish Pavilion at EXPO. However, the bulk of this money, in the form of fees to the selected design team, will not be required until 1999.
S.	(344)	The introduction of an enhanced enforcement exercise, new computer/IT associated costs and increased costs relating to additional staffing levels, led to the increase.
U.	26	The savings arose as a project, to which the Department was committed was not finalised by the end of the year, but will be concluded in 1999.
W.	92	The underspend arose due to favourable currency fluctuations, in the cases of WIPO and ILO contributions, the increase in the letter's subscription also being less than anticipated. In the case of EUREKA, savings arose due to the fact that the contribution required was less than anticipated.
X.1.	151	Some of the savings were attributable to costs being less than anticipated. In the area of most significance, Company law Inquiries, some costs will still fall to be paid in 1999. In-house investigation costs were £21,000 less than anticipated. Faxhill Homes was £51,000 less, but £41,000 will fall due in 1999. Almost £30,000 contingency money was not required due to two Judicial Review Proceedings not taking place.
X.2.	(48)	The main reason for the excess on this subhead was due to the fact that the Competition Authority was unable to recover costs in a legal action taken by it resulting in a significant overspend in its estimate for enforcement legal fees in 1998.

## 9. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts under the Trademarks Act, 1963 and Patents Act, 1964		
	<i>Original</i> £5,220,000		
	<i>Less Supplementary</i> <u>220,000</u>	5,000,000	4,840,066
2.	Community Trade Marks Searches	900,000	893,489
3.	Office of the Director of Consumer Affairs		
	<i>Original</i> £500,000		
	<i>Supplementary</i> <u>150,000</u>	650,000	924,539
4.	Companies Registration Office		
	<i>Original</i> £4,490,000		
	<i>Supplementary</i> <u>510,000</u>	5,000,000	5,621,110
5.	Occasional Trading Licences		
	<i>Original</i> £20,000		
	<i>Less Supplementary</i> <u>10,000</u>	10,000	9,375
6.	Fees in respect of the supervision of Insurance undertakings		
	<i>Original</i> £805,000		
	<i>Supplementary</i> <u>395,000</u>	1,200,000	1,218,381
7.	Registry of Friendly Societies		
	<i>Original</i> £200,000		
	<i>Less Supplementary</i> <u>100,000</u>	100,000	106,966
8.	Competition Authority Notifications	7,000	7,934
9.	Merger Notifications		
	<i>Original</i> £200,000		
	<i>Supplementary</i> <u>80,000</u>	280,000	280,031
10.	Receipts from the Social Insurance Fund under the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)		
	<i>Original</i> £153,000		
	<i>Supplementary</i> <u>10,000</u>	163,000	185,335
11.	Receipts from Work Permit Fees		
	<i>Original</i> £220,000		
	<i>Supplementary</i> <u>270,000</u>	490,000	533,483
12.	Employment Agency Licences		
	<i>Original</i> £85,000		
	<i>Supplementary</i> <u>45,000</u>	130,000	128,800
13.	Exports Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)		
	<i>Original</i> £100,000		
	<i>Less Supplementary</i> <u>96,000</u>	4,000	3,651



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14. FÁS Pension Contribution	400,000	1,247,498
15. County Enterprise Boards	-	402,764
16. Miscellaneous	<u>100,000</u>	<u>106,723</u>
<b>Total</b>		
<i>Original</i>	<i>£13,400,000</i>	
<i>Less Supplementary</i>	<i><u>1,034,000</u></i>	
	<u>14,434,000</u>	<u>16,510,145</u>

## Explanation of Variations

- The shortfall in receipts occurred due to it being difficult to accurately predict Patents receipts.
- This increase arose from the higher than anticipated number of applications and receipts being received under section 14 of the Consumer Credit Act relating to the notification of proposed changes to the charging structures in relation to Euro transactions.
- The increase resulted from the continuing rise in the rate of new companies being formed and also from a new enforcement system being implemented.
- It is difficult to predict these receipts with precise accuracy.
- The excess was due to an increase in the number of applications for authorisation of new head office Life Assurance Companies and in Supervisory fees which are based on the gross premium income of each company.
- This receipt represents a recoupment from the Social Insurance Fund for the running costs of the EAT and was higher than originally anticipated in 1998.
- Receipts from Work Permits to year end were higher than originally expected.
- This receipt includes refunds of pension contributions from FAS (£397,394) and the refund to the Department of the balance in an old Youth Employment Agency account which was closed off in 1998 (£850,240)
- There was an unexpected return of £390,774 to the Department by four County Enterprise Boards relating to grant claims which could not be discharged due to project promoters not fulfilling the necessary procedures. In addition, £11,990 was returned in respect of grants paid to promoters.

## 10. COMMITMENTS

(A) Procurement	£1,854,646
(B) Grants	£25,103,055

## 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	142,459	165	2	6,428
Overtime and Delegates Allowances	749,345	664	24	20,102
Miscellaneous	81,347	175	3	21,304
Total extra remuneration	973,151	*	29	21,304

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

## 12. MISCELLANEOUS ITEMS

In Addition to expenditure under subhead A.3. Incidental Expenses and A.5. Office Machinery and other Office Supplies, a sum of £9,408 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 (Para 7.1.4) provides for the recognition of Exceptional Performance by staff. In accordance with this sanction a total of £21,281 was paid out. Individual awards were made to 26 officers, with 6 teams also receiving awards.

This account includes expenditure of £38,958 in respect of salaries of 2 staff members on loan without repayment to the European Commission and 1 staff member on loan to the Department of the Taoiseach.

A subvention of £8,000 was received by the Department from the Training Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £742,000 was included in the Estimate for 1999.

Individual gross payments of £2,000 each were made to each Assistant Principal and Principal Officer heavily involved in the 1996 Presidency of the EU. There were 29 individual recipients of this award. The total cost to the Department was £58,523. Appropriate tax and PRSI deductions were made at source.

A year 2000 Awareness campaign was launched during the year. To defray some of its costs, £18,000 was received from IDA, Enterprise Ireland and Forfás and was lodged to a suspense account, from which associated payments were made. In addition, £28,813 was paid from subhead X.02. - Miscellaneous Payments, for the remaining costs of this campaign. Total costs incurred were, therefore, £46,813.

## 13. EU FUNDING

In addition to the grants and grants-in-aid from the Vote, the following bodies under the aegis of the Department of Enterprise, Trade and Employment received European Social Fund aid and European Regional Development Fund aid in 1998 as shown below:

	ESF £	ERDF £	Other £	Total £
ODCA	-	-	150,774	150,774
NAOSH	-	-	72,000	72,000
SFADCo	638,000	5,755,421	816,000	7,209,421
Enterprise Ireland (Forbairt)	361,555	26,796,700	7,755,000	34,913,255
IDA Ireland	2,461,028	6,164,205	-	8,625,233
IPC	269,872	-	-	269,872
FÁS	76,161,910	14,708	1,700,878	77,877,496
County Enterprise Boards	1,770,940	95,250	-	1,866,190
Forfás			200,644	200,644
<b>Total</b>	<b>81,663,305</b>	<b>38,826,284</b>	<b>10,695,296</b>	<b>131,184,885</b>

The outturns shown for Subheads C.2, C.3, D.1, D.2, E.2., F, G, H.2, I.1, I.2, K.5, O, and Q include payments in respect of activities co-financed from the European Regional Development Fund.



## Vote 34

### 14. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1998 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 1998</i>	<i>Cumulative Expenditure to 31 December 1998</i>
		£	£
DÍON - Committee on Welfare Services Abroad	1984	11,531	193,239
Credit Union Advisory Committee**	1967	2,838	28,786
Science and Technology Review Group	1994	4,295	104,736
Joint Labour Committees*	1946	38,312	108,755
Workplace Partnership and Change Group	1995	637	31,623
Small Business Forum	1995	7,435	24,152
Competition and Mergers Review Group	1996	46,933	95,697
Company Law Inquiries - General	1994	19,278	22,147
Company Law Inquiries - Bula	1997	173,630	202,294
Company Law Inquiries - Faxhill Homes	1998	46,247	46,247
Company Law Compliance and Enforcement	1998	3,187	3,187
Commission on Minimum Pay	1997	17,483	41,969
Donegal Employment Initiative	1998	10,126	10,126
Ryanair Inquiry	1998	27,986	27,986
Teleworking Advisory Council	1998	7,900	7,900
Trade Advisory Forum	1998	320	320
Sunday Working Discussion Group	1998	2,100	2,100
Motor Insurance Advisory Group	1998	5,497	5,497

\* Base Year 1994 - Payments in respect of the period 1946 - 1993 were made from subhead A.2 in the year in question.

\*\* Base Year 1993 - Payments in respect of the period 1967 - 1992 were made from subhead A.2 in the year in question.

### 15. MISCELLANEOUS ACCOUNTS

#### Employment and Training Levy

#### Statement of Payments made in accordance with Section 25(1) of the Labour Services Act, 1987

	<i>Total for the year ended 31 December 1998</i>	<i>Total to 31 December 1998</i>
Received by Minister for Enterprise, Trade and Employment	£223,009,570	£2,164,089,386
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	£222,340,322	£2,163,420,163

### 16. NATIONAL LOTTERY FUNDING

The following subhead was entirely funded from the National Lottery:

	<b>Provision</b>	<b>Outturn</b>
Subhead Q.3. Participation in World Exposition in Hanover - EXPO 2000	£500,000	£82,909

**17. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	51
Forms / Leaflets	58
IT Supplies	8
Cleaning Materials	<u>2</u>
	<u>119</u>

**18. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	529
Superannuation	373
Pay Related Social Insurance	83
Withholding Tax	<u>72</u>
	<u>1,057</u>

PAUL HARAN  
*Accounting Officer*

DEPARTMENT OF ENTERPRISE , TRADE AND EMPLOYMENT  
31 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 1998 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 1998. Attention is drawn to paragraph 34 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*



## TOURISM, SPORT AND RECREATION

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	3,073	2,781	-
A.2. Travel and Subsistence	160	115	11
A.3. Incidental Expenses	202	126	4
A.4. Postal and Telecommunications Services	182	173	4
A.5. Office Machinery and other Office Supplies	194	202	(9)
A.6. Office Premises Expenses	248	154	3
A.7. Consultancy Services	100	66	-
A.8. Advertising and Publicity	57	54	11
<b>OTHER SERVICES - TOURISM</b>			
B.1. Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)			
<i>Original</i> £26,851,000			
<i>Supplementary</i> <u>5,372,000</u>	32,223	32,223	-
B.2. Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)			
<i>Original</i> £1,098,000			
<i>Supplementary</i> <u>250,000</u>	1,348	1,348	-
B.3. Payment to Overseas Tourism Marketing Initiative (Grant-in-Aid)			
<i>Original</i> £4,237,000			
<i>Less Supplementary</i> <u>308,000</u>	3,929	3,929	-
B.4. Special Tourism Marketing Initiatives			
<i>Original</i> £3,500,000			
<i>Less Supplementary</i> <u>200,000</u>	3,300	2,850	-
B.5. Currency Exchange Loss on certain ICC Bank plc Foreign Borrowings for Tourism Development			
<i>Original</i> £97,000			
<i>Less Supplementary</i> <u>24,000</u>	73	73	-
B.6. Shannon Free Airport Development Company Limited - Administration and General Expenses (Tourism Development) (Grant-in-Aid)	1,054	904	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.7. Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd) - Grant for General Administration Expenses and Training	3,428	3,428	-
B.8. Loan Subsidy for Small Business Expansion Scheme (Tourism) - Payments to ICC Bank plc.	540	525	40
B.9. EU Support Measures for Small Business (Tourism)			
<i>Original</i> £1,286,000			
<i>Supplementary</i> <u>22,000</u>	1,308	1,307	-
<b>SPORT AND RECREATION SERVICES</b>			
C.1. Grant-in-Aid Fund for General Expenses of Sports Organisations and Other Expenditure in relation to Sports Activities ( <i>National Lottery Funded</i> )			
<i>Original</i> £9,996,000			
<i>Less Supplementary</i> <u>1,273,000</u>	8,723	8,304	(48)
C.2. Grants for the Provision of Recreational Facilities ( <i>National Lottery Funded</i> )	2,670	2,740	-
C.3. Grants for the Provision of Recreational Facilities	330	330	-
C.4. Grants for the Provision of Major Sports Facilities ( <i>National Lottery Funded</i> )			
<i>Original</i> £6,000,000			
<i>Less Supplementary</i> <u>3,000,000</u>	3,000	2,337	-
C.5. Croke Park Development (Grant to the GAA) ( <i>National Lottery Funded</i> )	7,000	7,000	-
C.6. Grants for the Provision and Renovation of Swimming Pools ( <i>National Lottery Funded</i> )			
<i>Original</i> £NIL			
<i>Supplementary</i> <u>3,000,000</u>	3,000	2,584	-
<b>OTHER SERVICES</b>			
D.1. Local Development			
<i>Original</i> £11,626,000			
<i>Less Supplementary</i> <u>70,000</u>	11,556	10,680	27
D.2. Urban Initiative	7,249	7,248	14
D.3. Programme for Peace and Reconciliation	6,402	4,772	-



## Vote 35

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
D.4. Drugs Initiative			
Original £10,000,000			
Less Supplementary <u>5,000,000</u>	5,000	3,888	2
<b>Gross Total</b>			
Original £107,580,000			
Less Supplementary <u>1,231,000</u>	106,349	100,141	59
Deduct: -			
E. Appropriations in Aid			
Original £7,589,000			
Less Supplementary <u>5,119,000</u>	2,470	1,988	128
<b>Net Total</b>			
Original £99,991,000			
Supplementary <u>3,888,000</u>	103,879	98,153	(69)
<b>SURPLUS TO BE SURRENDERED</b>	<b>£5,726,309</b>	<b>€7,270,913</b>	

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			98,153
<b>Changes in Capital Assets</b>			
Purchases Cash	(124)		
Depreciation	<u>179</u>	55	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(426)		
Decrease in Stock	<u>4</u>	<u>(422)</u>	<u>(367)</u>
<b>Direct Expenditure</b>			97,786
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	213		
Net Allied Services Expenditure	207		
Notional Rents	<u>436</u>		<u>856</u>
<b>Operating Cost</b>			<u>98,642</u>

**2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998**

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			356
<b>Current Assets</b>			
Stocks (Note 14)		15	
Prepayments		87	
Accrued Income		128	
Other Debit Balances:			
Tourism Operational Programme	620		
Other Suspense Balances	<u>67</u>	687	
PMG Balance and Cash	2,260		
Less Orders Outstanding	<u>(2,613)</u>	<u>(353)</u>	
<b>Total Current Assets</b>		<u>564</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		146	
Other Credit Balances:			
General Suspense	157		
Due to State (Note 15)	<u>102</u>	259	
Net Liability to the Exchequer (Note 4)		<u>75</u>	
<b>Total Current Liabilities</b>		<u>480</u>	
<b>Net Current Assets</b>			<u>84</u>
<b>Net Assets</b>			<u>440</u>

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998<sup>1</sup>**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	654	338	992
Additions	<u>97</u>	<u>12</u>	<u>109</u>
Gross Assets at 31 December 1998	<u>751</u>	<u>350</u>	<u>1,101</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	392	174	566
Depreciation for the Year	<u>145</u>	<u>34</u>	<u>179</u>
Cumulative Depreciation at 31 December 1998	<u>537</u>	<u>208</u>	<u>745</u>
<b>Net Assets at 31 December 1998</b>	<u>214</u>	<u>142</u>	<u>356</u>

**Note:**

The opening balances for 1998 have been adjusted to take account of omissions and incorrect valuations on the 1997 account that came to light in 1998.



**4. NET LIABILITY TO THE EXCHEQUER****Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor  
Balances held at 31 December 1998**

	£'000	£'000
Surplus to be surrendered		5,726
Less Exchequer Grant Undrawn		<u>(5,651)</u>
Net Liability to the Exchequer		<u>75</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		687
<b>Less Creditors</b>		
Net PMG position and cash	(353)	
Due to State	(102)	
Credit Balances: Suspense	<u>(157)</u>	<u>(612)</u>
		<u>75</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	45	Savings arose due to travel and subsistence costs being lower than anticipated.
A.3.	76	Savings arose because expenditure on incidental expenses and Training and Development were less than expected, as some of these costs were borne centrally.
A.6.	94	Savings arose because refurbishment works were unavoidably delayed.
A.7.	34	Savings arose as expenditure on consultancy assignments was less than expected.
B.4.	450	Savings arose as a result of expenditure being less than anticipated.
B.6.	150	Savings arose as a result of expenditure being less than anticipated.
C.1.	419	The shortfall was mainly due to the delay in appointments to the Irish Sports Council.
C.4.	663	Savings arose as the rate of progress on construction of projects was slower than had been anticipated.
C.6.	416	The underspend arose as progress on a number of projects was slower than anticipated.
D.1.	876	The shortfall arose as a result of the late start-up of programme activity under the Integrated Services Project. In addition, anticipated expenditure did not materialise under the Sub-Programme 4 for Local Urban and Rural Development.
D.3.	1,630	The underspend arose due to the concentration of activity on the establishment of structures and commitment of funds to projects with the result that associated expenditure will not materialise until 1999.

Subhead	Less/(More) than Provided £'000	Explanation
D.4.	1,112	The shortfall arose due to a number of factors, including the need to design new drug programmes and address gaps in service provision, insufficient community structures at local level through which to deliver proposed action plans, difficulties in acquiring premises from which services could be provided, and a shortage of qualified persons to deliver proposed programmes.

## 6. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from European Social Fund		
	<i>Original</i>		
	<i>Less Supplementary</i>		
		2,470,000	1,950,688
2.	Miscellaneous Receipts	-	<u>37,525</u>
	<b>Total</b>		
	<i>Original</i>		
	<i>Less Supplementary</i>	<u>2,470,000</u>	<u>1,988,213</u>

### Explanation of Variations

1. The deficiency was primarily the result of a shortfall in European Social Fund receipts in respect of programmes under the Operational Programme for Local Urban and Rural Development, the Programme for Peace and Reconciliation and the Operational Programme URBAN : Ireland. These are expected in 1999.

## 7. COMMITMENTS

As at 31 December 1998, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

	£
(A) Procurement	150,028
(B) Grants	48,458,070

## 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	50,546	19	3	6,469
Overtime and extra attendance	31,947	50	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	82,493	*	3	6,469

\* A total figure would not be meaningful as some staff are included in more than one category. Recipients include staff from transferred functions.



## Vote 35

### 9. 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 1999.

A sum of £12,587 was received from the Strategic Management Initiative Fund, subhead C. of the Vote for the Office of the Minister for Finance.

A total of £2,839 was spent on merit awards (*i.e.* 23 individual awards ranging from £20 to £342, and 3 group Awards ranging from £100 to £160). In addition, tax amounting to £3,157 was paid to the Revenue Commissioners in 1998 which included arrears for 1996 and 1997.

In addition to the amount expended under subheads B.6. and B.7., £212,750 was received from the Vote for Increases in Remuneration and Pensions (Vote 4) and distributed as follows:

	£
B.6. Shannon Free Airport Development Company Limited - Administration and General Expenses (Tourism Development) (Grant-in-Aid)	78,750
B.7. Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd) - Grant for General Administration Expenses and Training	134,000

### 10. EU FUNDING

The outturn shown under subheads B.1., B.3., B.7., B.9., D.1., D.2. and D.3. includes payment in respect of activities co-financed from the European Union.

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 1998:

	£	
1. CERT	6,863,000	(ESF)
2. BFE	19,999,000	(ERDF)
3. SFADCo	2,393,000	(ERDF)
4. ADM	8,871,275	(ERDF)
5. ADM	9,529,790	(ESF)

### 11. COMMISSIONS AND INQUIRIES

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1998 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 1998</i>	<i>Cumulative Expenditure to 31 December 1998</i>
		£	£
<i>Murphy Inquiry into Matters relating to Child Sexual Abuse in Swimming</i>	1998	50,706	50,706

## 12. MISCELLANEOUS ACCOUNTS

**Payment to Overseas Tourism Marketing Initiative (Grant-in-Aid) Account.  
Account of the Receipts and Payments in the year ended 31 December 1998**

	£
<b>Receipts</b>	
Grant-in-Aid (Subhead B.3.)	3,929,000
<b>Expenditure</b>	
Overseas Tourism Marketing Initiative (OTMI) (a)	<u>(3,929,000)</u>
Balance on 31 December 1998	NIL

- (a) Project Management Services for the OTMI in 1998 were provided by Bord Fáilte Éireann. In addition to the £3,929,000, the 1998 OTMI campaign was funded by contributions totalling £1,268,011 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 1998. Actual expenditure for the period ending 31 December 1998 amounted to £6,555,625.

**Analysis of Total Expenditure under the Overseas Tourism Marketing Initiative  
(Managed by Bord Fáilte Éireann)**

<b>Schedule A</b>	<b>£</b>
Consumer Advertising	4,689,431
Servicing of Enquiries	1,466,935
Research	156,416
Central Administration	<u>242,843</u>
<b>Total</b>	<u><u>6,555,625</u></u>

## 13. NATIONAL LOTTERY FUNDING

**National Lottery Voted Funds  
Payments in the year ended 31 December 1998**

<b>Payments:-</b>	<b>£</b>
General expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	8,304,410
Grants for the provision of Recreational Facilities	2,740,492
Grants for the provision of Major Sports Facilities	2,337,382
Grant to GAA for Croke Park Development	7,000,000
Grants for the provision and renovation of Swimming Pools	<u>2,584,358</u>
	<u><u>22,966,642</u></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**

	<b>£</b>	<b>£</b>
Grants to National Sports Organisations (Schedule A)	5,116,289	
Grants to Vocational Education Committees	1,098,300	
National Coaching and Training Centre	745,000	
Irish Sports Council	430,496	
Special Campaigns/Programmes	268,756	
Grant to Olympic Council of Ireland	119,447	
Development Officers (1979 Job Creation Scheme)	118,000	
House of Sport	117,391	
Support for Young People in Sport	111,000	
Tour de France - Bord Fáilte	100,000	
Institute of Leisure and Amenity Management (Consultancy)	76,230	
International Sports Exchanges	<u>3,501</u>	<u><u>8,304,410</u></u>



## Grants for the Provision of Recreational Facilities (C2)

		£
2nd Carlow Scout Troup	Carlow	150
Ben Mulhall Memorial Association	Carlow	9,500
Carlow Lawn Tennis Club	Carlow	3,344
Dunleckney Group of Parishes	Carlow	250
Hacketstown Vocational School	Carlow	5,000
New Oak FC	Carlow	5,000
O'Hanrahan's GAA Club	Carlow	9,500
St Mary's Academy	Carlow	5,000
Ballymachugh GAA Club	Cavan	8,000
CYMS	Cavan	10,000
Ballyea Development Association	Clare	9,500
Ennistymon GAA Club	Clare	5,000
Kilmurry/Ibrickane GAA Club	Clare	15,000
Kilrush Creek Adventure Centre	Clare	5,038
Mike McTigue Comm Centre	Clare	10,000
Shannon Gaels GAA Club	Clare	5,600
St Michael's Comm Centre	Clare	14,250
Tubber GAA Club	Clare	4,750
10th CBSI Scouts	Cork	4,312
45th/62nd CBSI Blarney	Cork	1,284
6th Cork Bandon Scouts	Cork	2,724
Ballinacurra GAA Club	Cork	7,000
Ballincollig GAA Club	Cork	20,741
Ballincollig RFC	Cork	19,000
Ballindangan Comm Council	Cork	7,000
Ballinora GAA Club	Cork	20,502
Ballinure GAA Club	Cork	5,000
Ballyclough GAA Club	Cork	5,000
Ballydesmond Comm Dev	Cork	4,410
Ballymartle GAA Club	Cork	20,000
Ballymore Cobh AC	Cork	2,554
Ballynoe Comm Centre	Cork	4,000
Bandon AC	Cork	3,000
Bandon District Pipe Band	Cork	2,384
Bandon GAA Club	Cork	5,700
Bandon RFC	Cork	5,000
Barrack St Silver Reed Band	Cork	10,000
Begooly GAA Club	Cork	9,500
Between Ltd	Cork	5,758
Blackpool Comm Co-op	Cork	3,812
Blarney Basketball Club	Cork	5,000
Blarney GAA Club	Cork	7,000
Boherbue GAA Club	Cork	9,500
Carrigaline GAA Club	Cork	25,000
Carrigaline Youth Basketball	Cork	3,000
Casement Celtic FC	Cork	19,688
Charleville Scout Hall	Cork	9,500
Clogheen/Kerry Pike Comm Association	Cork	5,600
Clonakilty RFC	Cork	4,410
Coachford AFC	Cork	420
Cobh Boxing Club	Cork	1,454
Cobh GAA Club	Cork	7,142
Cobh Wanderers AFC	Cork	400
COFFA House	Cork	25,000
Coláiste Treasa Parents Association	Cork	20,000
Cork Butter Exchange Band	Cork	7,749
Cork Cage Bird Society	Cork	2,992
Cork City Div GAA Board	Cork	9,500
Crosshaven RFC	Cork	2,625
Donoughmore GAA Club	Cork	400
Douglas Pitch and Putt Club	Cork	23,750
Douglas Playgroup	Cork	20,000
Dunlops Pitch and Putt Club	Cork	8,000
Dunmanway Pitch and Putt Club	Cork	2,805
Dunmanway RFC	Cork	5,000
ESB Pitch and Putt Club	Cork	3,000
Everton FC	Cork	10,000
Fermoy GAA Club	Cork	5,000
Garryduff Sports Centre	Cork	30,250
Kanturk GAA Club	Cork	1,620
Kilcully Campsite CBSI	Cork	8,000
Kilreen Celtic AFC	Cork	10,000
Kinsale Dock Rowing Club	Cork	5,000
Knockraha Hall Comm	Cork	10,000
Lisgoold ICA	Cork	3,800
Macroon GAA Club	Cork	33,000
Mayfield Brass Band	Cork	1,770
Midleton Comm and Rec Centre	Cork	5,000
Midleton GAA Club	Cork	750

Millstreet Park Comm	Cork	9,500
Nemo Rangers GAA Club	Cork	5,000
North Pres Womens Group	Cork	476
North West Pigeon Club	Cork	440
Nu Farm Schoolboys FC	Cork	1,200
Olympic Karate Club	Cork	2,456
Ringmahon Rangers GAA Club	Cork	8,756
Roscarbery Rowing Club	Cork	5,000
Shandon/ Nth Cathedral Comm	Cork	23,750
Skibbereen Rowing Club	Cork	13,000
Springfield AFC	Cork	10,000
St. Mary's on the Hill Club	Cork	1,167
St. Michael's Bowls Club	Cork	10,500
Thomas Davis Pipe Band	Cork	3,875
Togher Pre-School Centre	Cork	5,000
Union Hall Dev Association	Cork	9,500
Village United FC	Cork	4,141
Watergrasshill Comm Centre	Cork	19,096
Whites Cross GAA Club	Cork	12,930
Youghal United FC	Cork	9,500
Coiste Pobal Beal Átha na Mór	Donegal	5,000
Convoy Arsenal FC	Donegal	2,395
Dungloe Boxing Club	Donegal	4,000
Dunlewey Celtic AFC	Donegal	5,161
Letterkenny Comm Centre	Donegal	8,000
Middleton Dev Comm	Donegal	5,000
Mullagduff Flute Band	Donegal	3,000
St Columba's Youth Band	Donegal	3,000
St Joseph's Comm Band	Donegal	3,000
St Naul's GAA Club	Donegal	33,250
127th Corpus Christi Scouts	Dublin	1,033
8u Calafort Gasoga Mara	Dublin	1,017
Ayrfield and District Comm Association	Dublin	10,000
Ballyfermot DLS GAA Club	Dublin	10,000
Ballyfermot Leisure and Sports	Dublin	8,000
Ballymun Kickhams GAA Club	Dublin	20,500
Bay City Boxing Club	Dublin	1,000
Beaumont Parish Centre	Dublin	15,000
Boosterstown Parish	Dublin	20,000
Bros. Pearse AC	Dublin	1,000
Cabinteely Utd FC	Dublin	9,500
Castleknock Celtic FC	Dublin	2,647
Clontarf Yacht and Boat Club	Dublin	12,000
Corpus Christi Hall	Dublin	4,000
CPM Sports and Social Club	Dublin	19,000
Crumlin GAA Club	Dublin	5,150
Donnybrook Scout Unit	Dublin	6,694
Drimnagh Boxing Club	Dublin	5,453
Dublin/Wicklow Mountain Rescue	Dublin	14,700
Dundrum Active Retired Association	Dublin	1,000
Glasnevin North Comm Coun.	Dublin	26,600
Glebe North AFC	Dublin	15,000
Glenageary L. Tennis Club	Dublin	9,500
Glenanne Sports Club	Dublin	5,000
Glin Sports Centre	Dublin	15,000
Good Counsel Bowling Club	Dublin	1,000
Greenhills Marching Band	Dublin	4,500
Inchicore Sports and Social Club	Dublin	10,000
Jobstown Integrated Dev Project	Dublin	6,300
Killinarden Youth Services	Dublin	1,700
Lourdes Celtic FC	Dublin	500
Newtownpark Tennis Club	Dublin	16,000
Old County Pitch and Putt Club	Dublin	3,500
Phoenix Youth Band	Dublin	10,000
Rivermount Parish Centre	Dublin	20,000
Ronanstown Youth	Dublin	14,000
Sacred Heart Boxing Club	Dublin	6,000
Sandycove Tennis Club	Dublin	8,000
Skerries Sailing Club	Dublin	10,000
Spinal Injuries Action Association	Dublin	10,000
St Aidan's Handball Club	Dublin	9,500
St Aidan's Boxing Club	Dublin	2,200
St John Vianney Resource Centre	Dublin	750
St Laurence O'Tooles GAA	Dublin	10,000
St Mary's Boxing Club	Dublin	10,000
St Monica's 74 Unit CBSI	Dublin	5,000
St Joseph's Youth Club	Dublin	9,608
St Raphael's Youth Club	Dublin	5,000
Tallaght Youth Band	Dublin	10,000
West Finglas Tenants Association	Dublin	1,715
Whitehall Colmcille's GAA	Dublin	15,000
Whitehall Rangers AFC	Dublin	6,075



# Vote 35

20th Galway CBSI	Galway	1,038
Ballinasloe Town AFC	Galway	1,751
Caherlistrane GAA Club	Galway	5,000
Cuan Mhuire Teo	Galway	10,000
Glen Celtic AFC	Galway	8,000
Kenny Park Athenry	Galway	20,000
Kilkerrin Comm Dev. Ltd	Galway	9,500
Moycullen Sportsfield	Galway	8,000
Oughterard GAA Club	Galway	5,076
Shiven Ravens	Galway	5,000
Sylane Hurling Club	Galway	3,000
Tuam Travellers Group	Galway	1,500
Commercial Rowing Club	Kerry	1,085
Cumann Iosaef Pitch and Putt Club	Kerry	20,000
Derrynane GAA Club	Kerry	8,470
Dr. Croke's GAA Club	Kerry	1,250
Finuge GAA Club	Kerry	4,000
Fossa Comm. Hall	Kerry	19,500
Fossa GAA Club	Kerry	21,000
Fossa Rowing Club	Kerry	5,000
Kenmare Boxing Club	Kerry	1,000
Knockanure GAA Club	Kerry	10,000
Listowel Comm Sports Centre	Kerry	8,000
Lixnaw Hurling Club	Kerry	7,000
Mountrock Comm Project	Kerry	10,000
St. Agatha's GAA Club	Kerry	10,000
Tarbert GAA Club	Kerry	10,000
Waterville GAA Club	Kerry	18,000
Allenwood Gaels GAA Club	Kildare	5,000
Athy Town AFC	Kildare	2,000
De La Salle School	Kildare	8,000
Kilcullen Canoe Club	Kildare	548
Patrician Sec School	Kildare	7,000
St Mary's AC	Kildare	3,000
St Michael's Boxing Club	Kildare	150
Ballycallan Comm Centre	Kilkenny	5,000
Callan Comm Centre	Kilkenny	1,400
Callan United AFC	Kilkenny	4,750
Carrigreen GAA Club	Kilkenny	5,000
Deen Celtic FC	Kilkenny	11,000
Dicksboro GAA Club	Kilkenny	5,000
Graiguenamamgh GAA Club	Kilkenny	6,000
Kilkenny City FC	Kilkenny	5,000
Mooncoin Parish Hall	Kilkenny	5,000
Ossary Youth Services	Kilkenny	10,000
Sacred Heart Boxing Club	Kilkenny	1,000
St Canice's Youth Orchestra	Kilkenny	2,000
St Joseph's AC	Kilkenny	10,000
Ballyfinn Comm Hall	Laois	20,000
Ballyroan GAA Club	Laois	3,000
CBSI Portlaoise	Laois	532
Colt GAA Club	Laois	2,875
Crettyard GAA Club	Laois	9,500
Harps GAA Club	Laois	5,000
Lions Soccer Club	Laois	14,250
Portarlinton RFC	Laois	10,000
Portlaoise FC	Laois	4,000
Ratheniska GAA Club	Laois	3,853
Round Towers Rovers FC	Laois	4,000
Spink Comm Dev Co.	Laois	250
St Mary's Sports Hall	Laois	11,000
Annaduff GAA Club	Leitrim	250
Carrick on Shannon Gym Club	Leitrim	7,436
Carrigallen N School Project	Leitrim	3,000
Drumshambo Comm Council	Leitrim	7,600
Eskin Comm Association	Leitrim	4,750
Manorhamilton Comm Tennis	Leitrim	10,000
Abbeyfeale Comm and Leisure	Limerick	9,500
Askeaton Comm Council	Limerick	12,000
Athlunkard Boat Club	Limerick	9,500
Ballingarry GAA Club	Limerick	10,000
Ballynanty Comm Network	Limerick	5,000
Caledonians FC	Limerick	4,000
Castle Rovers FC	Limerick	1,218
Croagh/ Kilfinny Camogie Club	Limerick	8,000
Desmond District League	Limerick	500
Effin GAA Club	Limerick	9,433
Feenagh Comm Council	Limerick	7,000
Hospital Comm Council	Limerick	2,520
Kilteely/Dromkeen GAA Club	Limerick	5,050
Pallasgreen GAA Club	Limerick	10,000
Prospect Utd FC	Limerick	3,425

Shannon Rowing Club	Limerick	1,000
St Francis Boxing Club	Limerick	452
Clonbroney Parish Hall Comm	Longford	5,000
Co Longford Schools Soccer	Longford	6,000
Mostrim GAA Club	Longford	9,500
St Brigid's GAA Club	Longford	9,500
Tang GAA Club	Longford	6,000
Clann na Gael GAA Club	Louth	10,000
Drogheda Celtic FC	Louth	300
Drogheda Sub Aqua Club	Louth	2,000
Glenmuir Utd FC	Louth	10,000
Greenhills Sports Complex	Louth	17,523
Inniskeen Pitch and Putt Club	Louth	2,000
Naomh Malachi GAA Club	Louth	500
St Joseph's GAA Club	Louth	10,000
Ball Comm Centre	Mayo	9,500
Balla Sec. School	Mayo	5,700
Ballinrobe GAA Club	Mayo	5,000
Ballyglass Comm Council	Mayo	4,000
Castlebar Racquetball Club	Mayo	400
Cong/Neale GAA Club	Mayo	5,000
Glenisland Dev. Comm	Mayo	7,600
Hollymount GAA Club	Mayo	4,750
Killala Comm Council	Mayo	1,405
Lacken United FC	Mayo	8,000
Rice College Westport	Mayo	25,000
Sheridan Memorial Comm Centre	Mayo	8,983
Westport Tennis Club	Mayo	5,000
Ashbourne United FC	Meath	10,000
Ballinabranthy/Castlejordan	Meath	8,000
Blackhall Gaels GAA Club	Meath	2,933
Boardsmill Hall Comm	Meath	5,000
Castletown Comm Dev	Meath	11,400
Dunboyne AC	Meath	7,000
Dunboyne FC	Meath	8,691
Kilcloon Comm Centre	Meath	5,000
Kildalkey Active Retirement	Meath	1,205
Kiltale GAA Club	Meath	550
Meath County Board ABA	Meath	3,000
Moynalty Comm. Council	Meath	4,608
Navan Pitch and Putt Club	Meath	5,000
Navan Road Club	Meath	3,000
Rathmoylan GAA Club	Meath	10,000
St Andrew's AC	Meath	20,000
St Colmcille's GAA Club	Meath	10,000
Williamstown Comm Centre	Meath	500
Bawn Rural Dev Association	Monaghan	3,000
Carrickasedge Social Centre	Monaghan	2,850
Cremartin Shamrocks GAA Club	Monaghan	9,500
Our Lady's Comm Centre	Monaghan	8,000
Tydavnet Gymnastics Club	Monaghan	7,262
Edenderry GAA Club	Offaly	10,000
Edenderry Town AFC	Offaly	4,000
Gallen Utd FC	Offaly	5,000
Gracefield GAA Club	Offaly	30,000
Kilcormack Dev Association	Offaly	10,000
Leinster Council ABA	Offaly	5,000
Tullamore AFC	Offaly	200
Tullamore Boxing Club	Offaly	3,000
Tullamore Pitch and Putt Club	Offaly	809
Ballaghadereen and Dist Dev Ltd	Roscommon	5,700
Ballinameen GAA Club	Roscommon	10,000
Ballinameen Soc and Rec Club	Roscommon	200
Bealnamulla Sports Club	Roscommon	5,000
Irish Wheelchair Association	Roscommon	10,000
Kilbride Comm Centre	Roscommon	750
Kilbride GAA Club	Roscommon	10,000
Shannon Gaels GAA Club	Roscommon	5,000
St Coman's Handball Club	Roscommon	2,200
St Dominic's Park Comm	Roscommon	5,700
Tulsk Handball Club	Roscommon	4,750
Caltry/St Joseph's Comm park	Sligo	300
Mercy College Sligo	Sligo	9,500
Mullaghmore Sailing Club	Sligo	5,000
Shamrock Gaels GAA Club	Sligo	338
Sligo Young Enterprises	Sligo	6,000
St Michael's Park Dev.	Sligo	1,344
Strand Celtic FC	Sligo	5,000
Tubbercurry GAA Club	Sligo	15,000
Yeats United FC	Sligo	3,292
Ballyporeen GAA Club	Tipperary	5,000
Ballyskenagh GAA Club	Tipperary	10,000



Burgess GAA Club	Tipperary	5,000
Cashel Town FC	Tipperary	15,000
Castleiney Comm Centre	Tipperary	5,044
Citeaux Hall	Tipperary	2,000
Grange Comm Hall	Tipperary	2,850
Kilfeacle and District RFC	Tipperary	1,682
Killenaule GAA Club	Tipperary	4,750
Moyne AC	Tipperary	5,000
New Inn Comm Centre	Tipperary	6,609
Our Lady's Sec School	Tipperary	10,000
Rossmore Raquetball	Tipperary	135
Sean Tracey Pipe Band	Tipperary	2,000
St Patrick's GAA Club	Tipperary	684
St Oliver's Complex	Tipperary	10,000
Aglish GAA Club	Waterford	6,660
Brideview FC	Waterford	5,000
Dungarven Brass Band	Waterford	8,000
Dungarven Social Club	Waterford	7,875
Dunmore Badminton Club	Waterford	3,000
Naomh Slanchoir GAA Club	Waterford	8,000
Park Rangers AFC	Waterford	4,000
Portlaw and District Pipe Band	Waterford	700
Rainbow Comm Hall Comm	Waterford	28,500
Sliabh Gua Comm Centre	Waterford	5,000
Tramore Bay Surf Club	Waterford	23,750
Waterford GAA Dev. Comm	Waterford	10,000
Kilbeggan Shamrocks GAA	Westmeath	10,000
Moyvoughley Comm Centre	Westmeath	1,500
Mullingar Canoe Club	Westmeath	3,000
Mullingar Gymnastics Club	Westmeath	2,290
Mullingar Harriers AC	Westmeath	12,000
Mullingar Town FC	Westmeath	10,000
Ringtown GAA Club	Westmeath	9,500
The Downs GAA Club	Westmeath	8,000
Tubberclair GAA Club	Westmeath	4,000
Bunmahon GAA Club	Wexford	5,957
CBSI Enniscorthy	Wexford	988
Cleariestown Dev Group	Wexford	3,000
Confraternity Brass Band	Wexford	1,000
Gorey Sports and Leisure	Wexford	350
Gorey Tennis Club	Wexford	5,000
Gusserane Comm Group	Wexford	5,000
Holy Faith Confraternity Band	Wexford	7,540
Monageer/Boolavogue GAA	Wexford	16,268
Myles Byrne Comm Hall	Wexford	10,000
Raheen Comm Dev Group	Wexford	10,000
St John's Volunteers GAA Club	Wexford	9,500
Taghmon/Camross GAA Club	Wexford	4,252
Wexford Gymnastics	Wexford	1,770
Arklow Celtic FC	Wicklow	6,300
Bray Judo Club	Wicklow	4,000
Carnew Dev Ltd	Wicklow	250
Donard Glen GAA Club	Wicklow	7,600
Eglin Heights Res Association	Wicklow	100
Newtown GAA Club	Wicklow	8,000
Roosters Park Dev Association	Wicklow	6,600
Wicklow Sub-aqua Club	Wicklow	4,410

**2,740,492**

**Grants for the Provision of Major Sports Facilities (C 4)**

		£
Dr. Cullen's Park	Carlow	4,500
Bailieborough Sport and Leisure	Cavan	180,500
Breffni Park GAA	Cavan	10,000
Ennistymon GAA Club	Clare	21,000
Kilmihill GAA Club	Clare	1,152
Newtown AFC	Clare	1,500
St Finbarr's GAA Club	Cork	1,000
Ballincollig Comm School	Cork	9,000
Bishopstown GAA Club	Cork	20,916
Blackrock GAA Club	Cork	27,563
Carrignavar GAA Club	Cork	30,000
Dunmanway Sports Hall	Cork	7,136
Glen Rovers Hurling Club	Cork	39,000
Highfield RFC	Cork	15,000
Inniscara Comm Centre	Cork	26,117
Mahon Comm Centre	Cork	49,615
Maria Immaculata Parents	Cork	21,498
Mayfield Sport and Leisure	Cork	13,126
Mayfield United FC	Cork	5,837

Munster Football Association	Cork	66,084
Neptune Basketball Club	Cork	60,000
North Mon Dev Fund	Cork	6,966
Rathpeacon Comm Association	Cork	4,458
Rathpeacon GAA Club	Cork	3,244
Rockmount AFC	Cork	8,680
St Anthony's Boys Nat School	Cork	1,500
St Finbarr's GAA Club	Cork	11,000
St Mary's AFC	Cork	6,000
Tracton GAA Club	Cork	39,000
Arus Mhuire Restoration Comm	Dublin	50,000
Brackenstown Resource Centre	Dublin	30,000
Clontarf RFC	Dublin	11,000
Cuala GAA Club	Dublin	80,000
Cumann Naomh Peregrine	Dublin	61,000
Kilmacud Glenalban	Dublin	50,000
Morton Stadium	Dublin	50,000
Round Towers GAA Club	Dublin	86,843
Sheriff Youth Club	Dublin	29,226
St Brendan's Comm Centre	Dublin	10,000
Thomas Davis GAA Club	Dublin	21,000
Athenry Voc. School Parents	Galway	2,500
Pearse Stadium Dev.	Galway	39,000
Petersburgh OEC	Galway	14,207
Cappanalea OEC	Kerry	2,280
Fitzgerald Stadium GAA	Kerry	5,000
Listowel Youth Centre	Kerry	1,500
Tralee Dynamos FC	Kerry	14,000
Nowlan Park	Kilkenny	50,000
Heywood Comm School	Laois	9,429
Cappagh Handball Club	Limerick	15,400
Kilfinane OEC	Limerick	43,318
Mungret St Paul's GAA Club	Limerick	13,318
National Coaching and Training C.	Limerick	55,000
Templemichael Voc. School	Limerick	4,557
Ballyvary/Keellogues Dev. Co.	Longford	28,350
Castlebar Mitchells GAA Club	Mayo	69,300
Foxford Sports and Leisure	Mayo	162,710
Sacred Heart Sec. School	Mayo	15,000
Cormeen Sports Complex	Meath	37,916
Dunleek FC	Meath	1,500
Phoenix Sports and Leisure Ltd	Monaghan	147,500
Tullamore Harriers AC	Offaly	4,900
Markievicz Park	Sligo	95,000
Canon Hayes Rec Centre	Tipperary	30,990
Tipperary Co. Camogie Board	Tipperary	30,655
Manor of St. John	Waterford	28,591
Cusack Park Mullingar	Westmeath	20,000
Clonard Comm Centre	Wexford	35,000
Wexford Park GAA	Wexford	190,000

2,337,382**Grants for the Provision and Renovation of Swimming Pools (C )**

		£
Ennis (N)	Clare	160,399
Ballyshannon (R)	Donegal	76,740
Askeaton (R)	Limerick	6,204
Navan (N)	Meath	190,000
Monaghan (R)	Monaghan	23,976
Birr, Clara and Edenderry (R)	Offaly	9,000
Tipperary Town (Sean Treacey Pool) (R)	Tipperary SR.	40,000
Waterford Crystal (R)	Waterford	719,254
Athlone	Westmeath	240,000
Mullingar (R)	Westmeath	75,000
Enniscorthy (Templeshannon) (N)	Wexford	774,339
Wicklow Town (Whitegates) (N)	Wicklow	188,000
Arklow (R)	Wicklow	81,446

2,584,358



## Schedule A-Grants to National Sports Organisations

	£
Bord Luthchleas na hÉireann	568,281
Cumann Luthchleas Gael	98,650
Equestrian Federation of Ireland	201,966
Irish Amateur Rowing Union	371,251
Irish Basketball Association	192,304
Federation of Irish Cyclists	188,705
Irish Canoe Union	231,316
Tennis Ireland	171,300
Irish Sailing Association	287,579
Irish Wheelchair Association	193,323
Special Olympics Ireland	155,105
Irish Amateur Boxing Association	234,806
National Community Games	131,295
Association for Adventure Sport	115,230
Irish Hockey Union	78,589
National Athletic and Cultural Association of Ireland	86,093
Football Association of Ireland	158,750
Irish Squash	85,227
Cumann Camogaíochta na nGael	60,526
Comhairle Liathróid Laimhe	64,840
Badminton Union of Ireland	88,646
Irish Judo Association	62,325
Golfing Union of Ireland	100,000
Irish Ladies Hockey Union	85,598
Irish Amateur Gymnastics Association	56,759
Rep of Ireland Billiards and Snooker Association	50,355
Pitch and Putt Union of Ireland	47,830
Motor Cycling Union of Ireland	22,425
Volleyball Association of Ireland	54,876
Royal Irish Automobile Club	15,898
Irish Cricket Union	34,808
Irish Sports Acrobatics Federation	11,826
Irish Tug of War Association	16,903
Irish Ladies Golf Union	50,660
Irish Surfing Association	25,300
Irish Table Tennis Association	41,137
Ladies Gaelic Football Association	27,944
Irish Ten Pin Bowling Association	14,000
Irish Clay Pigeon Shooting Association	14,754
Raquetball Association of Ireland	6,579
Irish Triathlon Association	17,504
Irish Windsurfing Association	4,244
Rep of Ireland Netball Association	2,500
Irish Olympic Handball Association	11,803
Irish Water-ski Federation	5,882
Irish Waterpolo Federation	13,931
Bowling League of Ireland	17,550
Irish Amateur Weight Lifting Association	8,276
Irish Rugby Football Union	33,750
Irish Women's Cricket Union	10,758
National Rifle and Pistol Association of Ireland	26,306
Irish Amateur Fencing Federation	16,507
Irish Amateur Archery Association	25,490
Irish Baseball and Softball Association	4,040
Irish Amateur Wrestling Association	7,210
Bol Chumann na hÉireann	27,180
Mountaineering Council of Ireland	24,750
Irish Orienteering Association	37,250
Speleological Union of Ireland	6,942
Parachute Association of Ireland	12,640
Irish Federation of Sea Anglers	4,794
Irish Underwater Council	11,072
Croquet Association of Ireland	1,403
Irish Hanggliding Association	780
National Course Fishing Federation of Ireland	6,613
Horseshoe Pitchers Association of Ireland	1,530
Trout Anglers Federation of Ireland	6,000
Schoolgirls Basketball Association of Ireland	16,820
Irish School's Athletic Association	61,938
Baton Twirling Sport Association of Ireland	1,020
Irish Deaf Sports Association	27,230
Irish Blind Sports Association	49,225
Irish Amateur Swimming Association	30,000
Cerebral Palsy Ireland	50,592
FISEC	5,000
CUSAI	9,000
Irish Paralympic Council	15,000
	<b><u>5,116,289</u></b>

**114. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	11
IT Consumables <i>etc.</i>	<u>4</u>
	<u>15</u>

**115. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Collector General (PAYE/PRSI)	93
Retention Tax	8
Superannuation	<u>1</u>
	<u>102</u>

M. HAYES  
*Accounting Officer*  
 DEPARTMENT OF TOURISM, SPORT AND RECREATION  
 31 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Tourism, Sport and Recreation for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## DEFENCE

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>OFFICE OF THE MINISTER FOR DEFENCE - ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	9,064	8,927	-
A.2. Travel and Subsistence	250	254	7
A.3. Incidental Expenses	150	141	13
A.4. Postal and Telecommunications Services	400	430	44
A.5. Office Machinery and other Office Supplies	975	990	(8)
A.6. Office Premises Expenses	350	1,000	13
A.7. Consultancy Services	20	-	-
<b>DEFENCE FORCES</b>			
B. Permanent Defence Force: Pay	242,610	247,308	-
C. Permanent Defence Force: Allowances	27,800	27,188	-
D. Reserve Defence Force: Pay, <i>etc.</i>	4,460	4,401	-
E. Chaplains and Officiating Clergymen: Pay and Allowances	610	1,121	-
F. Civilians attached to Units: Pay, <i>etc.</i>	20,800	21,447	-
G. Defensive Equipment	9,855	9,650	(1,184)
H. Aircraft	10,500	11,450	434
I. Military Transport	10,230	9,938	68
J. Ships and Naval Equipment	16,285	15,532	482
K. Barrack Expenses and Engineering Equipment	7,925	8,044	654
L. Buildings	14,760	15,846	148
M. Ordinance, Clothing and Catering	10,135	8,745	460
N. Communications and Information Technology	5,880	7,239	247
O. Military Training	1,340	1,252	48
P. Travel and Freight Services	1,795	1,795	44
Q. Medical Expenses	1,290	1,467	96
R. Lands	400	435	14
S. Equitation ( <i>National Lottery Funded</i> )	550	543	21
T. Compensation	85,000	28,746	915

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
U. Miscellaneous Expenses	1,194	942	28
<b>OTHER SERVICES</b>			
V. Civil Defence	2,475	2,572	48
W. Irish Red Cross Society (Grant-in-Aid) ( <i>National Lottery Funded</i> )	535	535	-
X. Coiste an Asgard (Grant-In-Aid) ( <i>National Lottery Funded</i> )	350	350	-
<b>Gross Total</b>	487,988	438,288	2,592
Deduct:-			
Y. Appropriations in Aid	11,870	12,044	7,076
<b>Net Total</b>	476,118	426,244	(4,484)

**SURPLUS TO BE SURRENDERED****£49,874,114    €63,327,062**

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 System. This computerisation programme is not expected to be completed before the end of 2000. The values of military capital and current assets for this Account are the net estimated values as at 31 December, 1998.

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%.

All expenditure on assets is capitalised.



**2. OPERATING COST STATEMENT FOR 1998**

	£'000	£'000	£'000
<b>Net Outturn</b>			426,244
<b>Changes in Capital Assets<sup>1</sup></b>			
Purchases Cash	(2,585)		
Depreciation	2,686		
Loss on Disposals	<u>41</u>	142	
<b>Assets under Development</b>			
Cash Payments		(9,130)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	10,429		
Increase in Stock <sup>2</sup>	<u>(13,588)</u>	<u>(3,159)</u>	<u>(12,147)</u>
<b>Direct Expenditure</b>			414,097
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	3,057		
Notional Rents	<u>1,538</u>		<u>4,595</u>
<b>Operating Cost</b>			<u>418,692</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 more accurate valuations by the military authorities.

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			7,987
<b>Assets under Development (Note 5)</b>			<u>6,884</u>
			14,871
<b>Current Assets</b>			
Stocks (Note 16)		82,882	
Prepayments		1,307	
Accrued Income		7,091	
Other Debit Balances:			
OPW	150		
Suspense <sup>1</sup>	<u>1,402</u>	1,552	
PMG Balance	23,602		
Less Orders Outstanding	<u>(11,749)</u>	11,853	
Amount owed by the Exchequer (Note 6)		<u>244</u>	
<b>Total Current Assets</b>		<u>104,929</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		3,899	
Deferred Income		15	
Other Credit Balances:	314		
Suspense	488		
Payroll Deductions	<u>12,847</u>		
Due to State (Note 17)		<u>13,649</u>	
<b>Total Current Liabilities</b>		<u>17,563</u>	
			<u>87,366</u>
<b>Net Current Assets</b>			
			<u>102,237</u>
<b>Net Assets</b>			

1 Payroll, bank and other balances.



#### 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Civil Defence Equipment £'000	Office/IT Equipment £'000	Furniture & Fittings* £'000	Totals £'000
Cost or Valuation at 1 January 1998	4,576	12,990	1,821	19,387
Additions	459	2,737	432	3,628
Disposals	(192)	(21)	-	(213)
Gross Assets at 31 December 1998	<u>4,843</u>	<u>15,706</u>	<u>2,253</u>	<u>22,802</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 1998	2,566	8,683	1,052	12,301
Depreciation for the year	349	2,062	275	2,686
Depreciation on Disposals	(154)	(18)	-	(172)
Cumulative Depreciation at 31 December 1998	<u>2,761</u>	<u>10,727</u>	<u>1,327</u>	<u>14,815</u>
<b>Net Assets at 31 December 1998</b>	<u><u>2,082</u></u>	<u><u>4,979</u></u>	<u><u>926</u></u>	<u><u>7,987</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 outside of barracks 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 1998 of £161,463,893. 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 1998

	In-house Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 1998	572 <sup>1</sup>	1,823	2,395
Cash payments for the year	733	8,397	9,130
Transferred to Assets Register	(1,075)	(3,566) <sup>2</sup>	(4,641)
<b>Amounts carried forward at 31 December 1998</b>	<u><u>230</u></u>	<u><u>6,654</u></u>	<u><u>6,884</u></u>

#### Notes:

1. Includes the value of military computer applications since 1 January, 1996.
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 1998

	£'000	£'000
Surplus to be surrendered		49,874
Less Exchequer Grant Undrawn		<u>(50,118)</u>
Amount owed by the Exchequer		<u>(244)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG Position and cash	11,853	
Debit Balances: Suspense	<u>1,552</u>	13,405
<b>Less Creditors</b>		
Due to State	(12,847)	
Credit Balances: Suspense	<u>(802)</u>	<u>(13,649)</u>
		<u>(244)</u>

## 7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. The sum of £235,854 was recovered from the United Nations in respect of compensation paid to members of the Permanent Defence Force who were injured while serving with UNIFIL.
2. Conscience money amounted to £70.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	(650)	The excess is due to extra expenditure relating to the refurbishment and fitting out of office premises at Parkgate.
A.7.	20	No consultancy requirements arose in 1998.
E.	(511)	The excess is due to a change in the PRSI status of Army Chaplains and the payment of arrears of employer's and employee's contributions back to 1988.
H.	(950)	The excess is due to expenditure on the purchase of aircraft spares and on aircraft maintenance being higher than anticipated.
J.	753	The saving is due to items of equipment being delivered later than expected for the refit of a naval vessel and to expenditure on the new naval vessel being less than anticipated due to currency fluctuations.
L.	(1,086)	The excess is due to urgent works necessary to prepare accommodation for personnel, equipment and stores relocated as a result of barrack closures.



Vote 36

Subhead	Less/(More) than Provided £'000	Explanation
M.	1,390	The saving is due to late delivery of uniforms which were contracted for in 1998 and to less demand for rations than was anticipated.
N.	(1,359)	The excess is due to a requirement to purchase additional computers, office equipment and new radio equipment.
O.	88	The saving is due mainly to reduced expenditure on the Army Apprentice School, Devoy Barracks, Naas which closed in September 1998.
Q.	(177)	The excess is due to unanticipated expenditure on the disposal of hazardous material from military hospitals, the purchase of onboard medical equipment for naval vessels and the replacement of x-ray equipment in St. Bricin's Hospital.
R.	(35)	The excess is due to the employment of civilian security companies to protect five barracks which were vacated in 1998.
T.	56,254	The number of court awards and settlements in respect of loss of hearing claims was less than anticipated. This was partly due to the adjournment of such claims in the courts for some months in the first half of 1998.
U.	252	The saving is due mainly to the fact that an expected trial by General Court-Martial, which would have involved significant legal expenses, did not take place in 1998. Additionally, expenditure on out placement services in the context of the VER Scheme was less than expected.

## 9. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from United Nations in respect of overseas allowances, stores, etc.	2,850,000	5,815,978
2. Receipts from EU in respect of fishery protection costs	4,900,000	1,363,547
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	213,180
5. Receipts from rations on repayment	850,000	1,118,173
6. Receipts from other issues on repayment	235,000	159,148
7. Receipts for barrack services	20,000	11,837
8. Receipts on discharge by purchase	30,000	94,450
9. Lands and Premises:-		
(i) Rents, etc.	£210,000	
(ii) Sales	<u>£50,000</u>	
	260,000	387,929
10. Sale of surplus stores	50,000	94,080
11. Refunds in respect of services of seconded personnel	50,000	153,093
12. Miscellaneous	<u>200,000</u>	<u>382,681</u>
<b>Total</b>	<u>11,870,000</u>	<u>12,044,096</u>

## Explanation of Variation

1. Receipts from the United Nations are dependent on the payment of contributions by member countries and are therefore difficult to forecast.
2. The variation arose because expenditure on EU funded projects was less than expected and because a payment which had been expected from the EU Commission in 1998 was actually made in December 1997.
4. The surplus is due to an increase in the numbers of personnel in occupation of official quarters following intakes of recruits during 1997 and 1998.
5. The surplus is due to an increase in the numbers of personnel availing of rations on repayment following the intake of recruits during 1997 and 1998.
- 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 increased revenue from the use of the Department's land and premises and to the contractual refunds received arising from the re-sale of a number of former married quarters.
10. The additional revenue is due to the sale of a naval yacht and to higher than anticipated sales of cloth.
11. The surplus is due to the number of personnel on secondment being higher than anticipated.
12. Receipts under this heading are difficult to forecast.



## 10. COMMITMENTS

### (A) Global Commitments

The global figure for commitments likely to arise in 1999 and subsequent years is estimated to be £22,010,242.

### (B) Multi-annual Capital Commitments

Expenditure in 1998 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1998:

	£
Expenditure	8,397,487
Commitments to be met in subsequent years	5,435,209

Expenditure was incurred on one project during 1998 where the total cost was over £5m. Details of the project are as follows:

Project	Cumulative Expenditure to 31/12/97 £	Expenditure 1998 £	Subsequent Years £
Refurbishment of Accommodation, McKee Bks, Dublin 7.	4,932,330	146,997	-

## 11. MATURED LIABILITIES

Matured Liabilities outstanding at year end amounted to £891,021.

## 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	28,990	34	1	6,468
Overtime and extra attendance	780,510	648	22	16,253
Miscellaneous*	18,447	97	-	-
Total extra remuneration	827,947	688**	23	17,073**

\* Amounts of £5,962 and £1,385 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

This account includes under subhead T. expenditure of £22,601,990 arising from personal injury claims alleging loss of hearing and comprising compensation of £14,613,303 and plaintiffs' legal costs of £7,988,687. (About £5 million of the legal costs relate to compensation paid prior to 1998.)

No provision is made in this account for the settlement of 11,401 claims in respect of alleged loss of hearing and 757 other claims outstanding at 31 December, 1998.

This account includes the sum of £3,215,097 in respect of remuneration and travel and subsistence costs of military personnel and a civil servant working with various United Nations missions.

This account includes the sum of £788,856 in respect of remuneration and travel and subsistence costs of military personnel working with EU Missions(E 144/6/91).

This account includes the sum of £620,587 in respect of the remuneration and travel costs of military officers on loan to the Organisation for Security and Cooperation in Europe (S4/11/58).

This account includes the sum of £106,865 in respect of the remuneration of three military officers 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 £79,850 in respect of the remuneration of two military officers on loan to the Defence Forces Canteen Board(S4/30/40 and S4/11/58).

This account includes the sum of £48,958 in respect of the remuneration of two military personnel seconded to the Permanent Defence Force Other Ranks Representative Association, a sum of £54,000 in respect of office accommodation and postal and telecommunications services for the Association and a sum of £6,692 in respect of travel and subsistence costs in respect of attendance at National Executive Meetings (S4/8/90 and S4/9/90).

This account includes the sum of £43,690 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 £39,228 in respect of the remuneration and travel costs of a military officer assigned to Ireland's Western European Union Observer Delegation in Brussels.

This account includes the sum of £34,496 in respect of remuneration of military personnel seconded to GOAL (S4/12/79).

This account includes the sum of £38,000 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 the Health Boards for ambulance missions (S72/7/75).

Civil Defence facilities were made available without charge to Department of Health and Children for the training of ambulance personnel and to the Eastern Health Board for fire fighting training for nurses.

Institutional and outpatient services were afforded to Defence Forces personnel and their dependents 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).



## Vote 36

Fifty cases of damage to military vehicles not involving negligence on the part of military personnel resulted in a loss of £27,344 (S4/11/62).

Twenty seven cases of damage to military vehicles involving negligence on the part of military personnel resulted in a loss of £16,659 of which £730 was recovered (S4/11/62).

The misappropriation of rations in Collins Barracks, Cork over a period of time resulted in the sum of £13,895 being written off (S4/34/49).

Loss or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of £11,053 being written off (S4/11/62 , S4/25/56 and S4/34/49).

One case involving damage to military property by fire resulted in a loss of £6,817 (S4/34/49).

This account includes penalty interest payments amounting to £4,209 under the Prompt Payment of Accounts Act, 1997.

*Ex-gratia* payments of £1,654, £2,162 and £2,670 respectively were made to three military personnel.(E144/7/92 and E109/117/80).

A total of £11,101 was spent on awards under the Scheme for the Recognition of Exceptional Performance (ie 85 individual awards ranging from £50 to £400 and a group award of £151).

## 14. EU FUNDING

Appropriations-in-aid of £1,363,547 were received from the EU Fisheries Programme in respect of expenditure incurred for the conservation and management of fishery resources under subheads A.1., B, C, H, I, J and P.

## 15. NATIONAL LOTTERY FUNDING

Subhead	Description	Amount £'000
S.	Equitation	543
W.	Irish Red Cross Society (Grant-in-Aid)	535
X.	Coiste an Asgard (Grant-in-Aid)	350

## 16. STOCKS

Stocks at 31 December 1998 comprise:

	£'000
Stationery, Manuals <i>etc.</i>	41
IT Consumables <i>etc.</i>	23
Military Stocks	82,769
Civil Defence	49
	<u>82,882</u>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	<b>£'000</b>
Income Tax	10,474
Pay Related Social Insurance	2,149
Withholding Tax	49
Pension Contributions	<u>175</u>
	<u><b>12,847</b></u>

DAVID J. O'CALLAGHAN  
*Accounting Officer*  
 DEPARTMENT OF DEFENCE  
 31 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Defence for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ARMY PENSIONS BOARD</b>			
A. Salaries, Wages and Allowances	45	44	-
<b>PENSIONS, ALLOWANCES, ETC.</b>			
B. Wound and Disability Pensions and Gratuities, <i>etc.</i>	4,020	3,737	-
C. Allowances and Gratuities to Dependants, <i>etc.</i>	4,300	3,983	-
D. Military Service Pensions	95	79	-
E.1. Defence Forces (Pensions) Schemes	75,870	74,813	-
E.2. Payments in respect of transferred service	330	277	-
F. Compensation for death or personal injuries sustained by Members of the Local Defence Force	25	27	-
G. Special Allowances under the Army Pensions Acts to persons awarded Medals	215	174	-
H. Medical Appliances, Travelling and Incidental Expenses	55	22	-
I. Special Compensation - United Nations Force	150	3	-
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	220	171	-
K. Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	60	22	-
<b>Gross Total</b>	<b>85,385</b>	<b>83,352</b>	<b>-</b>
<i>Deduct:-</i>			
L. Appropriations in Aid	3,000	2,904	-
<b>Net Total</b>	<b>82,385</b>	<b>80,448</b>	<b>-</b>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£1,937,231</b>	<b>€2,459,776</b>

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		80,448
Expenditure Borne Elsewhere		
Net Allied Services Expenditure		<u>941</u>
Operating Cost		<u>81,389</u>

## 2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Current Assets</b>			
Defence Vote		6	
PMG Balance and Cash	3,890		
Less Orders Outstanding	<u>(1,385)</u>	<u>2,505</u>	
<b>Total Current Assets</b>		<u>2,511</u>	
<b>Less Current Liabilities</b>			
Other Credit Balances:			
Payroll Deductions	68		
Due to State (Note 8)	<u>1,506</u>	1,574	
Net Liability to the Exchequer (Note 3)		<u>937</u>	
<b>Total Current Liabilities</b>		<u>2,511</u>	
<b>Net Current Assets</b>			<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 1998

	£'000	£'000
Surplus to be surrendered		1,937
Less Exchequer Grant Undrawn		<u>(1,000)</u>
Net Liability to the Exchequer		<u>937</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	2,505	
Debit Balances: Suspense	<u>6</u>	2,511
<b>Less Creditors</b>		
Due to State	(1,506)	
Credit Balances: Suspense	<u>(68)</u>	<u>(1,574)</u>
		<u>937</u>



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## 4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £2,580,512 was recovered from the United Nations in respect of benefits granted due to death and disablement of members of the Permanent Defence Forces while serving with UNIFIL.

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	283	The expenditure under this subhead was less than anticipated due to a smaller than expected number of new claims being processed to a conclusion.
C.	317	The reduction in the number of dependents of Veterans of the War of Independence in receipt of allowances was greater than expected.
D.	16	The reduction in the number of Veterans of the War of Independence in receipt of Military Service Pensions was greater than expected.
E.2.	53	It is not possible to estimate accurately the extent to which payments in respect of transferred services of former members of the Permanent Defence Force will arise.
G.	41	It is difficult to estimate accurately expenditure on Special Allowances for Veterans of the War of Independence.
H.	33	It is not possible to estimate accurately expenditure in respect of medical appliances and incidental expenses.
I.	147	It is not possible to estimate accurately expenditure in respect of special compensation due to UN service.
J.	49	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.	38	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	2,930,000	2,820,765
2. Recoveries of overpayments	50,000	51,649
3. Recoveries in respect of pension liability	4,000	10,548
4. Payments received in respect of transferred service.	15,000	21,106
5. Miscellaneous	<u>1,000</u>	<u>272</u>
<b>Total</b>	<u>3,000,000</u>	<u>2,904,340</u>

## 7. MISCELLANEOUS ITEMS

This account includes under subhead E.1 expenditure of £19.1 million (including carryover pensions cost from 1996 and 1997) in respect of pensions and gratuities under the Voluntary Early Retirement Scheme for members of the Permanent Defence Forces (P18/24/95, S4/12/93 and S213/5/96).

162 cases of overpayment of pensions/allowances resulted in a gross loss of £33,160, of which £22,321 was recovered and £10,839 was written off (P19/4/65, P19/1/79 and S4/34/49).

## 8. DUE TO THE STATE

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	1,464
Pay Related Social Insurance	<u>42</u>
	<u>1,506</u>

DAVID J. O'CALLAGHAN  
*Accounting Officer*  
 DEPARTMENT OF DEFENCE  
 31 March 1999

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*



## FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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, and for the Referendum Commission (Amsterdam Treaty).

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	32,425	33,668	-
A.2. Travel and Subsistence	3,661	3,496	237
A.3. Incidental Expenses	2,172	1,891	34
A.4. Postal and Telecommunications Services	2,430	2,145	90
A.5. Office Machinery and Other Office Supplies	3,569	2,980	156
A.6. Office Premises Expenses	9,510	8,773	(510)
A.7. Consultancy Services	90	64	-
<b>OTHER SERVICES</b>			
B. Repatriation and Maintenance of Distressed Irish Persons Abroad	26	12	-
C. Support for Irish Immigrant Groups Abroad	169	194	-
D. Information Services	243	250	13
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	1,578	951	-
F.2. International Fund for Ireland	119	118	-
F.3. The Programme for Peace and Reconciliation	5,800	2,544	32
G.1. Cultural Relations with Other Countries (Grant-in-Aid) ( <i>National Lottery Funded</i> )	225	225	9
G.2. Cultural Relations with Other Countries	345	443	-
H. Irish-American Economic Advisory Board	20	10	-
I. Referendum Commission (Amsterdam Treaty)	2,500	2,197	-
<b>Gross Total</b>	<b>64,896</b>	<b>59,975</b>	<b>61</b>
<i>Deduct:-</i>			
J. Appropriations in Aid	370	596	-
<b>Net Total</b>	<b>64,526</b>	<b>59,379</b>	<b>61</b>

**SURPLUS TO BE SURRENDERED**

**£5,147,368    €6,535,809**

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. The reporting period for the Department is the year ended 31 December 1998. However, Irish Diplomatic Missions, with the agreement of the Department of Finance, operate on a financial year of 1 October to 30 September.
- B. 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 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			59,379
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,943)		
Disposals Cash	78		
Depreciation	2,627		
Gain on Disposals	(39)	723	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	155		
Decrease in Stock	24	179	902
<b>Direct Expenditure</b>			60,281
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	2,999		
Notional Rents	502		3,501
<b>Operating Cost</b>			<u>63,782</u>



## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			44,911
<b>Assets Under Development (Note 5)</b>			<u>7</u>
			44,918
<b>Current Assets</b>			
Stocks (Note 16)		401	
Prepayments		576	
Other Debit Balances:			
Mission Accounts	8,450		
Government Departments Accounts	382		
Imprest and Personal Suspense Accounts	692		
Recoupable Expenditure	325		
Other Suspense Accounts	<u>73</u>	<u>9,922</u>	
<b>Total Current Assets</b>		<u>10,899</u>	
<b>Less Current Liabilities</b>			
PMG Balance and Cash	5,804		
Plus Orders Outstanding	<u>1,619</u>	7,423	
Accrued Expenses		637	
Due to State (Note 17)		874	
Salary-related Suspense Accounts		127	
Foreign Salary Advances Suspense		855	
Other Suspense Accounts		322	
Net Liability to the Exchequer (Note 6)		<u>321</u>	
<b>Total Current Liabilities</b>		<u>10,559</u>	
<b>Net Current Assets</b>			<u>340</u>
<b>Net Assets</b>			<u>45,258</u>

**4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	<b>Land and Buildings<sup>1</sup> £'000</b>	<b>Office Equipment £'000</b>	<b>Furniture and Fittings £'000</b>	<b>Totals £'000</b>
Cost or Valuation at 1 January 1998	37,851	7,141	9,546	54,538
Additions <sup>2</sup>	100	828	1,175	2,103
Disposals	-	(128)	-	(128)
Gross Assets at 31 December 1998	<u>37,951</u>	<u>7,841</u>	<u>10,721</u>	<u>56,513</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 1998	-	3,921	5,143	9,064
Depreciation for the year	-	1,555	1,072	2,627
Depreciation on Disposals	-	(89)	-	(89)
Cumulative Depreciation at 31 December 1998	-	<u>5,387</u>	<u>6,215</u>	<u>11,602</u>
Net Assets at 31 December 1998	<u>37,951</u>	<u>2,454</u>	<u>4,506</u>	<u>44,911</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.
- 2 The official residence in Dar-es-Salam, Tanzania was purchased in 1998 through Vote 39 and has been treated as a fixed asset in Vote 38.

**5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	<b>In House Computer Applications £'000</b>
Amounts brought forward at 1 January 1998	10
Transferred to Asset Register	(3)
Amounts carried forward at 31 December 1998	<u>7</u>

The amount brought forward at 1 January 1998 differs from the amount shown in the 1997 Appropriation Account due to the omission in that Account, under cash payments for the year, of certain software purchases relative to projects under development in 1997.



## 6. NET LIABILITY TO THE EXCHEQUER

### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1998

	£'000	£'000
Surplus to be surrendered		5,147
Less Exchequer Grant Undrawn		<u>(4,826)</u>
Net Liability to the Exchequer		<u>321</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		9,922
<b>Less Creditors</b>		
Due to State	(874)	
Credit Balances: Suspense	(1,304)	
Net PMG Position and Cash	<u>(7,423)</u>	<u>(9,601)</u>
		<u>321</u>

## 7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Passports, Visas and Consular Services	<u>13,300,000</u>	<u>14,831,971</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	26	Savings arose due to slower than anticipated drawdown on certain projects.
B.	14	The purpose of this subhead is to provide funds to assist Irish citizens in distress abroad and, where necessary, to fund their repatriation at State expense. It is difficult to predict the demands that are likely to be made on this subhead in the course of a year.
C.	(25)	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 appreciation of the US dollar against the Irish pound. The excess expenditure was offset by virement from subhead F.3. with the prior approval of the Department of Finance.
D.	(7)	The excess expenditure was due to additional costs arising in connection with the visit by the US President. It was offset by virement from subhead F.3. with prior approval of the Department of Finance.
F.1.	627	Because of the successful conclusion of the Northern Ireland Talks on Good Friday 1998 the drawdown was less than anticipated.

F.3.	3,256	Expenditure under this subhead was lower than anticipated because the operation of relatively new funding mechanisms established for this purpose was slower than expected.
G.2.	(98)	The excess expenditure was required to cover outstanding 1997 commitments. It was authorised by the Department of Finance and was offset by virement from subhead F.3.
H.	10	Expenditure associated with meetings of the Board was less than anticipated.
I.	303	The funding requirement of the Referendum Commission (Amsterdam Treaty) was difficult to predict.

## 9. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Repayment of Repatriation and Maintenance Advances	5,000	4,855
2. VAT refunds to Irish Missions Abroad	150,000	264,483
3. Recoupment from EU of certain travelling expenses	50,000	10,906
4. Miscellaneous	<u>165,000</u>	<u>316,251</u>
<b>Total</b>	<u>370,000</u>	<u>596,495</u>

### Explanation of Variation

VAT refunds and miscellaneous receipts were higher than anticipated.

## 10. COMMITMENTS

The estimated total figure for commitments is £6,032,094, inclusive of property rental payments abroad in 1999 and an existing contract with the Commissioners of Public Works/Government Supplies Agency for the production of passport booklets, which runs to June 2000.

## 11. DETAILS OF EXTRA REMUNERATION

	<b>Total Amount Paid</b> £	<b>Total No. of Recipients</b>	<b>Recipients of £5,000 or more</b>	<b>Max. individual payment of £5,000 or more £</b>
Higher, special or additional duties	79,672	73*	1	6,560
Overtime and extra attendance	725,508	391	35	11,061
Shift and roster allowances	137	1	-	-
Miscellaneous	142,167	149	1	5,054
<b>Total extra remuneration</b>	<b>947,484</b>	<b>533*</b>	<b>37</b>	<b>11,061</b>

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



## Vote 38

### 12. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 1998 of £2,000,000 (of which £1,000,000 is capital) is included in the Estimate for 1999.

£82,166 in legal fees was paid out from subhead A.3. arising from a court action relating to citizenship (E85/3/87(3)).

A total of £21,210 was paid to retired civil servants in receipt of civil service pensions whose services were employed on specialised international tasks.

The Administrative Budget Agreement provides for the recognition of exceptional performance by staff. Twenty-two individual and three group awards were made in 1998, amounting to £30,289.

An amount of £28,952 was written off and £9,856 was transferred to Appropriations in Aid in respect of outstanding balances remaining in dormant accounts (S71/5/97).

### 13. MISCELLANEOUS ACCOUNTS

#### Repatriation Advances

	£
Balance outstanding at 1 January 1998	199,622
Advances 1998 (subhead B.)	<u>12,469</u>
	212,091
Amount Recovered (subhead I.)	<u>4,855</u>
Balance outstanding at 31 December 1998	<u>207,236</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 from the European Regional Development Fund.

### 15. NATIONAL LOTTERY FUNDING

Subhead G.1. with an outturn of £225,000 was totally lottery funded in 1998. Five organisations received an amount of £5,000 or more:

The Machine-Michael Scott	£7,000
Comhaltas Ceoltóirí Éireann	£5,000
Harbourfront Reading Series	£5,000
James Joyce Foundation	£5,000
Kerlin Gallery	£5,000

**16. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Passport Booklets	160
Protocol Stocks	108
Stationery	85
Franking Machines	23
Visa Stickers	13
Books	9
IT Consumables	<u>3</u>
	<u>401</u>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Passport and Consular Receipts	244
Income Tax	413
Pay Related Social Insurance	109
Pension Contributions	<u>108</u>
	<u>874</u>

PÁDRAIC MAC KERNAN  
*Accounting Officer*  
 DEPARTMENT OF FOREIGN AFFAIRS  
 31 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Foreign Affairs for 1998 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 1998. Attention is drawn to paragraph 5 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*



INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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	6,681	6,236	-
B. Actions Consequent on Title V of the Treaty on European Union	409	113	-
C. Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	70,829	70,829	-
D. Agency for Personal Service Overseas (Grant-in-Aid)	10,700	10,700	-
E. Emergency Humanitarian Assistance	6,000	6,000	-
F. Payments to International Funds for the benefit of Developing Countries	8,000	8,000	-
G. Voluntary Contributions to United Nations Development Agencies	8,430	8,430	-
H. Refugee Agency (Grant-in-Aid)	330	330	-
I. Assistance to Eastern Europe	300	371	-
<b>Gross Total</b>	111,679	111,009	-
<i>Deduct:-</i>			
J. Appropriations in Aid	50	586	-
<b>Net Total</b>	111,629	110,423	-

SURPLUS TO BE SURRENDERED

£1,205,657    €1,530,869

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 1998

	£'000
Net Outturn	110,423
Operating Cost	<u>110,423</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Current Assets</b>			
PMG Balance and Cash	6,083		
Less Orders Outstanding	<u>(1,344)</u>	4,739	
ECMM Operational Account		145	
Debit Balances: Suspense		<u>28</u>	
<b>Total Current Assets</b>		<u>4,912</u>	
<b>Less Current Liabilities</b>			
Due to State (Note 8)		68	
Bilateral and Other Aid Fund (Grant-in-Aid) Account (Note 7)		4,408	
Net Liability to the Exchequer (Note 3)		<u>436</u>	
<b>Total Current Liabilities</b>		<u>4,912</u>	
<b>Net Current Assets</b>			<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 1998

	£'000	£'000
Surplus to be surrendered		1,206
Less Exchequer Grant Undrawn		<u>(770)</u>
Net Liability to the Exchequer		<u>436</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG Position and Cash	4,739	
Debit Balances: Suspense	<u>173</u>	4,912
<b>Less Creditors</b>		
Due to State	(68)	
Credit Balances: Suspense	<u>(4,408)</u>	<u>(4,476)</u>
		<u>436</u>



## Vote 39

### 4. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.	445	The saving arose because lower assessments than were anticipated were received from the United Nations in respect of peacekeeping operations.
B.	296	Most actions undertaken by the European Union in 1998 consequent on Title V of the Treaty on European Union were financed from the EU's own budget rather than by national contributions.
I.	(71)	The excess expenditure arose from an informal Government decision in May, 1998 to make a financial contribution to the Chernobyl Children's Project "Sail Chernobyl" Fund. The excess expenditure was offset by virement from subhead A. with the approval of the Department of Finance.

### 5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Sale of Vehicles, Bank Interest, VAT refunds <i>etc.</i>	<u>50,000</u>	<u>585,477</u>

#### Explanation of Variation

The surplus of appropriations in aid arose from increased VAT refunds and bank interest and from refunds of unspent bilateral aid project grants. A refund of £70,733 was also received from the UN in respect of a peace-keeping operation which ended in 1994. Receipts under this heading fluctuate and are difficult to estimate accurately.

### 6. MISCELLANEOUS ITEMS

Expenditure - Subhead A.	£'000
United Nations	3,166
Organisation for Security and Co-operation in Europe	1,118
Council of Europe	770
World Trade Organisation	454
Organisation for Economic Co-Operation and Development	332
United Nations Industrial Development Organisation	141
Commission for the Organisation for the Prohibition of Chemical Weapons	88
Intergovernmental Legal Bodies	34
EC Monitor Mission in Former Yugoslavia	39
Comprehensive Test Ban Treaty Organisation	90
Biological and Toxin Weapons Convention	2
Wassenaar Arrangement	2
<b>Total</b>	<b><u>6,236</u></b>

<b>Expenditure - Subhead G.</b>	<b>£'000</b>
United Nations Development Programme	2,400
UN High Commissioner for Refugees	1,490
UN Children's Fund	1,425
UN Relief and Works Agency	400
UN Population Fund	369
UN Volunteers	275
UN Drug Control Programme	200
UN Institute for Training and Research	185
UN Human Rights Centre/Fund for Field Operations	185
UN Department of Humanitarian Affairs	180
UN Voluntary Fund for Women's Development	115
World Health Organisation Programme for Research and Training in Tropical Diseases	100
WHO Programme on Emerging and Communicable Diseases	100
WHO Emergency Humanitarian Assistance Programme	100
UN High Commission for Human Rights	100
UN Voluntary Fund for Assistance in Mine Clearing	100
UNDP Junior Professional Officer Programme	86
UN AIDS Programme	75
WHO Global Vaccination Programme	75
WHO Essential Drug Programme	75
UN Voluntary Fund on Disability	60
UN Trust Fund for Commission on Sustainable Development	60
WTO/UNCTAD ITC Common Trust Fund	50
WHO Tuberculosis Programme	50
United Nations Fund for Victims of Torture	45
United Nations Trust Fund for Electoral Assistance	35
WHO/World Bank African River Blindness Control	30
UN Fund for Contemporary forms of Slavery	20
UN Voluntary Fund for Desertification Convention	15
UN Voluntary Fund for Climate Change Convention	15
Un Intergovernmental Forum on Forests	15
<b>Total</b>	<b><u>8,430</u></b>

#### Expenditure - Subhead C.

£7,529 in legal and witness expenses was paid from subhead C. in connection with an out of court settlement in 1997 relating to a claim against the Department (S71/27/75)].

#### 7. MISCELLANEOUS ACCOUNTS

##### **Bilateral and Other Aid Fund (Grant-in-Aid) Account** **Account of Receipts and Payments during the year ended 31 December 1998.**

	<b>£</b>	<b>£</b>
Balance on 1 January 1998		760,079
Grant-in-Aid 1998		<u>70,829,000</u>
		71,589,079
Expenditure 1998		<u>67,124,764</u>
Balance on 31 December 1998		<u>4,464,315</u>
<i>Represented By:</i> Amounts due to State	55,753	
Closing Balance excluding amount due to State	<u>4,408,562</u>	<u>4,464,315</u>



**Vote 39**

**8. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	24
Pay Related Social Insurance	24
Superannuation	8
Other	<u>12</u>
	<u>68</u>

PÁDRAIC MAC KERNAN  
*Accounting Officer*  
DEPARTMENT OF FOREIGN AFFAIRS  
31 March 1999

---

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for International Co-Operation for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*

## SOCIAL, COMMUNITY AND FAMILY AFFAIRS

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	88,274	88,628	-
A.2. Travel and Subsistence	3,057	2,764	80
A.3. Incidental Expenses	4,876	4,353	271
A.4. Postal and Telecommunications Services	9,584	8,971	(241)
A.5. Office Machinery and Other Office Supplies	10,849	9,457	(174)
A.6. Office Premises Expenses	4,715	4,278	656
A.7. Consultancy Services	3,186	577	(8)
A.8. Payments for Agency Services	28,830	28,666	1,689
<b>SOCIAL INSURANCE</b>			
B. Payment to the Social Insurance Fund under Section 7(9) of the Social Welfare (Consolidation) Act, 1993	58,000	-	-
<b>SOCIAL ASSISTANCE</b>			
C. Old Age Pension (Non-Contributory)	336,900	334,389	-
D. Blind Pension	9,300	9,182	-
E. Child Benefit	421,500	418,770	-
F. Unemployment Assistance	656,900	606,766	-
G. Employment Support Services	135,500	129,081	-
H. Pre-Retirement Allowance	59,500	60,192	-
I. One-Parent Family Payment	306,800	307,039	-
J. Widows', Widowers' and Orphans' (Non-Contributory) Pensions	68,300	67,321	-
K. Social Assistance and other Allowances	6,700	6,696	-
L. Family Income Supplement	30,100	28,656	-
M. Carer's Allowance	45,200	45,099	-
N. Supplementary Welfare Allowances	223,800	196,557	-
O. Disability Allowance	171,900	172,910	-
P. Miscellaneous Grants	156,000	155,033	5,458
Q.1. Grant to the Combat Poverty Agency(Grant-In-Aid)	2,273	2,273	-



# Vote 40

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Q.2. The Programme for Peace and Reconciliation	1,800	950	-
R. Grant to the National Social Services Board	3,365	3,365	-
S. Grants for Community and Voluntary Service (National Lottery Funded)	7,759	7,848	-
T. Grants for Community and Voluntary Service (Exchequer Funded)	10,718	14,821	-
V. Extra Statutory Grants	-	125	-
W. Losses	-	1	-
<b>Gross Total</b>	<b>2,865,686</b>	<b>2,714,768</b>	<b>7,731</b>
<i>Deduct:-</i>			
U. Appropriations in Aid	72,136	70,852	634
<b>Net Total</b>	<b>2,793,550</b>	<b>2,643,916</b>	<b>7,097</b>

## SURPLUS TO BE SURRENDERED

£149,633,794 €189,995,726

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			2,643,916
<b>Changes in Capital Assets</b>			
Purchases Cash	(6,166)		
Disposals Cash	1		
Depreciation	13,317		
Loss on Disposals	<u>32</u>	7,184	
<b>Assets under Development</b>			
Cash Payments		(24)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	994		
Increase in Stock	<u>(381)</u>	<u>613</u>	<u>7,773</u>
<b>Direct Expenditure</b>			2,651,689
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	11,479		
Notional Rents	<u>5,545</u>		<u>17,024</u>
<b>Operating Cost</b>			<u><u>2,668,713</u></u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			25,929
<b>Assets under Development (Note 4)</b>			<u>172</u> 26,101
<b>Current Assets</b>			
Stocks (Note 15)		769	
Prepayments		7,843	
Accrued Income		634	
Other Debit Balances:			
Suspense	499		
Advances to OPW for office furniture and electrical work	516		
Advances to An Post for postage expenditure	473		
Due from Social Insurance Fund in respect of Unemployment and SWA Payments	732		
Recoupable Expenditure	<u>102</u>	2,322	
PMG Balance and Cash <sup>1</sup>	1,475		
Less Orders Outstanding	<u>(6,054)</u>	(4,579)	
Amount owed by the Exchequer (Note 5)		<u>5,916</u>	
<b>Total Current Assets</b>		<u>12,905</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		15,574	
Other Credit Balances:			
Suspense	572		
Payroll Deductions	785		
Due to State (Note 16)	<u>2,302</u>	3,659	
<b>Total Current Liabilities</b>		<u>19,233</u>	
<b>Net Current Liabilities</b>			<u>(6,328)</u>
<b>Net Assets</b>			<u>19,773</u>

1. PMG balances plus balances held in suspense accounts eg. An Post, Local Offices.



**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	82,129	8,760	90,889
Additions	5,131	1,246	6,377
Disposals	(179)	(133)	(312)
Gross Assets at 31 December 1998	<u>87,081</u>	<u>9,873</u>	<u>96,954</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 1998	52,339 <sup>1</sup>	5,643 <sup>2</sup>	57,982
Depreciation for the year	12,329	988	13,317
Depreciation on Disposals	(170)	(104)	(274)
Cumulative Depreciation at 31 December 1998	<u>64,498</u>	<u>6,527</u>	<u>71,025</u>
<b>Net Assets at 31 December 1998</b>	<u><u>22,583</u></u>	<u><u>3,346</u></u>	<u><u>25,929</u></u>

**Notes**

1. The opening balance at 1 January 1998 differs from the closing balance at 31 December 1997 due to an adjustment in the depreciation rate for certain equipment.
2. The opening balance at 1 January 1998 differs from the closing balance at 31 December 1997 due to the transfer of data to a new computer system in 1998.

**4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998**

	In House Computer Applications £'000
Amounts brought forward at 1 January 1998	594
Cash Payments for the Year <sup>1</sup>	24
Transferred to Asset Register	(446)
<b>Amounts carried forward at 31 December 1998</b>	<u><u>172</u></u>

**Note**

1. 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 1998

	£'000	£'000
Surplus to be surrendered		149,634
Less Exchequer Grant Undrawn		<u>155,550</u>
Amount owed by the Exchequer		<u>(5,916)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		2,322
<b>Less Creditors</b>		
Net PMG position and cash	(4,579)	
Due to State	(2,302)	
Credit Balances: Suspense	<u>(1,357)</u>	<u>(8,238)</u>
		<u>(5,916)</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Conscience Money	61,778
Witness Expenses	3,045

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	2,609	In 1998 most of the Departments IT resources were directed towards the year 2000 project thus limiting the capacity to undertake new projects in a variety of other areas. Also, the potential for reliance on external assistance in relation to the Year 2000 Project did not materialise as the Department managed for the most part on its own resources.
B.	58,000	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 1998.
F.	50,134	The saving was due mainly to the number of recipients being lower than anticipated.
N.	27,243	The saving was due mainly to the number of recipients being lower than anticipated.
Q.2.	850	The level of expenditure under this subhead depended on the 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.



## Vote 40

Subhead	Less/(More) than Provided £'000	Explanation
T.	(4,103)	The excess was due mainly to payment of the following grants not provided for in the estimate:- £2,993,000 under the scheme of Community Support for Older People, £1,000,000 to the Society of St.Vincent de Paul and £50,000 to Protestant Aid (S.73/05/83)
V.	(125)	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 payments were not practicable within the prescribed periods, (S.88/1/48)
W.	(1)	Miscellaneous(S.73/17/91)

## 8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from the Social Insurance Fund	63,900,000	61,800,000
2. Recoveries of Social Assistance overpaid	4,000,000	5,107,015
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	2,400,000	2,662,451
4. Receipts under "Liability to Maintain Family" provisions in part IX of the Social Welfare (Consolidation) Act, 1993	750,000	665,177
5. Receipts from International Consultancy projects	850,000	231,764
6. Miscellaneous	<u>236,000</u>	<u>385,410</u>
<b>Total</b>	<u>72,136,000</u>	<u>70,851,817</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 £12,194,581.

## 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	317,129	174	3	71,144
Overtime and extra attendance	2,863,004	2,863	51	11,733
Shift and roster allowances	165,408	52	2	5,228
Total extra remuneration	3,345,541	3,089	56	71,144

## 11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry forward from 1998 of savings of £4,706,000 is included in the estimates for 1999.

Payments totalling £4,575 were made to thirty six officers under the input scheme(DPS.6/84).

A total of £27,551 was spent on merit awards as allowed for under the Administrative Budget Scheme. A total of twenty two individual awards ranging from £150 to £500 were made and eighteen group awards ranging from £300 to £2,900.

Equipment with a net book value of £479 was stolen in a robbery at the Pensions Services Office.

Payments totalling £66,873 in respect of legal expenses and damages were made to four officers who sustained Injuries while on Departmental property (S.73/21/80) (E.95/6/97) (E112/3/91).

A payment of £3,552 in respect of legal expenses was made to one individual who sustained a personal injury while on Departmental property (E95/6/97).

In addition to expenditure under subhead A.3.,Incidental Expenses, and A.5. Office Machinery and other Office Supplies, a sum of £16,352 was received from the Strategic Management Initiatives Fund, subhead C. of the Vote for the Office of the Minister for Finance.

£43,000 was received from the Training Initiatives Fund in respect of staff training.

Three cheques to the value of £221 were stolen from the Department and subsequently cashed.

Recoveries of Assistance overpayments amounting to £5,107,015 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under subhead U. In addition, recoveries amounting to £2,202,553 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 1998 was as follows:

	£	£
Overpayments outstanding at 1 January 1998	27,750,530	
Net Overpayments recorded in 1998	<u>17,865,359</u>	45,615,889
<i>Less:</i>		
Amounts recovered in 1998	7,309,568	
Amounts written off in 1998 as irrecoverable	<u>5,762,862</u>	<u>13,072,430</u>
Overpayments outstanding at 31 December 1998		<u>32,543,459</u>



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### 12. EU FUNDING

The KIMSAC Project received £66,537 from EU funds under the ACTS programme.

The outturn shown in subhead Q.2. represents the Exchequer's 25% contribution to community development and social inclusion elements of the Peace Programme. £4,462,644 was provided from EU structural funds in respect of 1997 and 1998.

£70,481 was received from the EU Presidency and credited to Appropriations-In- Aid subhead.

### 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 Compaq and the Department to provide services to the Social Security industry.

A surplus of £268,594 on an accruals basis, was generated on its activities for 1998, all of which related to International Consultancy Service. There was no activity in Praesidium in 1998.

### 14. NATIONAL LOTTERY FUNDING

#### Subhead S. - Grants for Community and Voluntary Service - £7.848 million

Organisations which received amounts of £5,000 or more	£
Action Inishowen Ltd. Carndonagh, Co. Donegal	53,000
Áit na nDaoine, Dundalk, Co. Louth	82,725
Athy Community Development Project, Co. Kildare	47,667
Balally Family Resource Centre, Dublin 16	20,650
Baldoyle Family Resource Centre, Dublin 5	18,750
Ballybeg Community Development Project, Waterford	136,706
Ballyboden Family Resource Centre, Dublin 16	23,700
Ballyfermot Resource Centre, Dublin 10	43,000
Ballymun Community & Family Training Agency, Dublin 11	54,330
Ballymun Community Action Programme, Dublin 11	97,700
Ballyphehane/Togher Community Development Project, Cork	54,775
Bantry Community Resource Centre, Co. Cork	83,200
Boyle Area Family Ministry, Co. Roscommon	47,750
Bosnian CDP, Dublin 2	130,000
Carrick on Suir, CDP, Co. Tipperary	20,300
Carronreddy Family Resource Centre, c/o Knockawley CDP, Co. Tipperary	12,500
Charleville and District Community Enterprise, Co. Cork	50,000
Cherry Orchard Family Resource Centre, Dublin 10.	46,500
Clare Island Development Association, Co. Mayo	81,194
CLASP, Castlebaldwin, Co. Sligo	70,623
Clogh Family Resource Centre, Co. Kilkenny	30,580
Clondalkin Travellers Development Group, Dublin 22	115,650
Community Action Network, Dublin 1	178,315
Community Connections, Blacklion, Co. Cavan	148,550
Connemara Community Radio, Co. Galway	25,600



Coolcotts Community Development Project, Wexford	113,000
Corduff CDP, Dublin 15.	20,000
Cork Community Development Institute	60,000
Cork Travellers Visibility Group, The Glen, Cork	55,750
Cox's Demesne Youth and Community Project, Dundalk, Co. Louth	40,780
Crosscare, Clonliffe College, Drumcondra, Dublin 3	5,000
Darndale Community Development Project, Dublin 5	55,000
Domestic Violence/Women's Aid Support Agency, Dublin 1	27,233
Dublin City Wide Drugs Crisis Campaign, Dublin 1	114,625
Farranree Development Group, Co. Cork	50,150
Finglas South Community Development Project, Dublin 11	53,000
FORUM, Connemara, Co. Galway	115,436
Framework, Waterford	78,145
Ballybane and Mervue CDP, Galway	44,733
Galway Travellers Development Group	88,590
Glenboe Action Group, Letterkenny, Co. Donegal	51,233
Greater Blanchardstown Development Project, Dublin 15	53,000
Harmony, Athlone, Co. Westmeath	102,825
Holywell Trust, Derry	48,800
Inishbiggle, Community Council, Co. Mayo	7,500
Inishbofin Development Association, Co. Galway	79,799
Inishturk, Community Council, Co. Galway	31,000
Inner City Renewal Group, Dublin 1	55,000
Integrated Services Initiative, Dublin 2	8,000
Jobstown Integrated Development Project, Dublin 24	30,750
Kerry Travellers, Tralee, Co. Kerry	53,000
Killinarden Family Resource Centre, Dublin 24	112,750
Kilmore West CDP, Dublin 5	20,000
Kiltimagh and District CDP, Co. Mayo	63,000
Knockanrawley Family Resource Centre, Tipperary	115,125
Lifestart Foundation, Sligo	53,000
Lifford/Clonleigh Resource Centre, Co. Donegal	97,836
Limerick Travellers Development Group	58,655
LINK, Cherry Orchard, Dublin 10	55,000
Little Bray Family Resource Centre, Co. Wicklow	53,000
Loughboy Area Resource Centre, Kilkenny	57,560
Louisburgh Community Project, Co. Mayo	79,400
Lourdes Youth & Community Services, Dublin 1	75,436
MACRO, Stoneybatter, Dublin 7	45,567
Mahon Community Development Project, Cork	71,500
Markievicz Community Centre, Dublin 10	26,600
Matt Talbot Community Trust, Dublin 10	56,852
Mayfield Integrated Community Development Project, Cork	59,000
Meitheal, Dublin 2	80,500
Mid West Support Agency, Limerick	55,503
Mountwood/Fitzgerald Community Development Project, Dublin	59,152
Moyross Community Development Project, Limerick	45,200
Mullaghmat/Cortolvin Resource Centre, Cavan	50,000
Newpark Close, Community Development Association, Kilkenny	25,000
North Clondalkin Community Development Project, Dublin 22	55,000
Northside Travellers, Dublin 17	26,600
North Wall Women's Centre, Dublin 1	73,000
North West Inner City CDP, Dublin 7	38,416
Our Lady of Lourdes Community Project, Limerick	90,000
Parents Alone Resource Centre, Dublin 5	73,600
Parkside CDP, Ballina, Co. Mayo	88,000
Partners in Mission, Dublin 1	53,000
Pavee Point, Dublin 1	136,000



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People in Need Trust, Dublin	89,100
Plearaca Teo, Galway	45,416
Priorswood Community Development Project, Dublin 15	57,000
Project West Community Development Project, Dublin 11	53,000
Quarryvale Community House, Dublin 22	54,200
Rialto Area Action Plan., Dublin 8	53,400
Ringsend Action Project, Dublin 4	65,500
Ronanstown Women's Group, Dublin 22	54,000
Shanakill Family Centre, Tralee	5,000
Sherkin Island Development Co., Co. Cork	34,000
Sligo Northside Community Partnership	46,500
Society of Saint Vincent de Paul, Cabra	29,000
South Inner City Community Development Association, Dublin 8	154,300
South West Clondalkin Community Development Project, Dublin 22	43,501
South West Wexford Community Development Project	150,600
Southill Community Development Project, Limerick	84,000
Southside CDP, Navan, Co.Meath	29,736
Special Project for the Disabled, c/o I.W.A., Dublin 3	83,075
St. Andrew's Resource Centre, Dublin 2	103,000
St. Benedict's Resource Centre, Dublin 5	54,750
St. Brigid's Family and Community Centre, Waterford	5,000
St. Canice's Community Action, Kilkenny	37,250
St. Fergal's Resource Centre, Bray, Co. Wicklow	53,400
St. Kevin's Family Centre, Kilnamanagh	46,100
St. Mary's Community Development Project, Limerick	122,002
St. Matthew's Social Services Centre, Dublin 8	18,000
St. Michael's Estate Family Resource Centre, Dublin 8	95,225
St. Munchin's Project, Limerick	46,900
St. Munchin's Family Resource Centre, Limerick	53,650
Tallaght Centre for the Unemployed, Dublin 24	22,000
Tallaght Lone Parents, Dublin 24	40,000
Templeshannon CDP, Co. Wexford	53,510
Tipperary Rural Travellers, Co. Tipperary	10,000
Tralee Community Development Project, Co. Kerry	136,144
Triskele Associates, Belfast	56,575
Tuam Resource Centre, Co. Galway	70,775
Tulacmongan Resource Centre, Cavan	15,000
Tullamore Travellers Movement, Co. Offaly	54,375
Waterford Travellers, Waterford	10,000
We the People, Knocknaheeny, Cork	55,420
West Clare Community Development Resource Centre, Kilrush	105,000
West Tallaght Resource Centre, Dublin 24	66,400
West Training and Development, Galway	68,000
Westside Resource Centre, Galway	139,680

**15. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	734
IT Consumables	<u>35</u>
	<u>769</u>

**16. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	1,592
Notional Service	11
CSWOP Schemes	235
Pay Related Social Insurance	392
Interstat VAT	28
Withholding Tax	<u>44</u>
	<u>2,302</u>

E. SULLIVAN  
*Accounting Officer*

DEPARTMENT OF SOCIAL, COMMUNITY AND FAMILY AFFAIRS  
31 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Social, Community and Family Affairs for 1998 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 1998. Attention is drawn to paragraphs 35 to 40 of the report for 1998 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*



## AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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)	21,000	21,000	-
B. Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) ( <i>National Lottery Funded</i> )	5,000	5,000	-
<b>Total</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>

The Statement of Accounting Policies and Principles and Note 1 form part of this Account.

### NOTE

#### 1. MISCELLANEOUS ITEMS

In addition to the outturn shown in this account, further expenditure of £71,000 was borne by Vote 4 - Increases in Remuneration and Pensions on behalf of this Vote.

TADHG S. Ó hÉALAITHE  
*Oifigeach Cuntasaíochta*  
AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN  
26 Márta 1999

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#### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 1998 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 1998.

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 1998, 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
<b>RIARACHÁN</b>			
A.1. Tuarastail, Pá agus Liúntais	14,517	14,537	-
A.2. Costais Taistil agus Cothaithe	1,090	1,046	25
A.3. Costais Theaghmhasacha	430	539	50
A.4. Seirbhísí Poist agus Teileachumarsáide	740	774	50
A.5. Fearais agus Soláthairtí Oifige	880	829	87
A.6. Costais Áitreabh Oifige	550	502	204
A.7. Seirbhísí Comhairleoireachta	386	391	2
<b>EALAÍONA AGUS CULTÚR</b>			
B. Payments to match resources generated by the National Museum, the National Library and the National Archives (Grant-in-Aid Fund)	850	634	4
C.1. General expenses of the main Cultural Institutions (Grant-in-Aid Fund) ( <i>National Lottery Funded</i> )	6,034	6,034	121
C.2. Cultural Projects	3,018	1,505	-
C.3. Cultural Development Incentives Schemes	3,800	5,952	-
<b>AN GHAEILGE AGUS AN GHAELTACHT</b>			
D. Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,500	1,365	-
E. Scéimeanna Feabhsúcháin sa Ghaeltacht	2,900	3,403	-
F. Scéimeanna Cultúrtha agus Sóisialta	2,970	2,857	-
G. Oifig Eorpach do Theangacha Neamhfhorleathana	39	39	-
H.1. Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)	3,150	3,150	-
H.2. Údarás na Gaeltachta - Deontais do Thionscail (Deontas-i-gCabhair)			
Meastachán Bunaidh	£11,700,000		
Lúide: Meastachán Forlíontach	<u>1,000,000</u>		
	10,700	8,700	-
H.3. Údarás na Gaeltachta - Caiteachas Caipitil ar Fhoirgnimh (Deontas-i-gCabhair)			
Meastachán Bunaidh	£9,400,000		
Meastachán Forlíontach	<u>4,000,000</u>		
	13,400	13,400	-
I. Bord na Gaeilge - Caiteachas Reatha (Deontas-i-gCabhair) ( <i>Arna Chistiú ag an gCrannchur Náisiúnta</i> )	2,960	2,960	-



Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
J. Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) ( <i>Arna Chistiú ag an gCrannchur Náisiúnta</i> )	2,759	2,759	-
<b>CRAOLACHÁN AGUS SCANNÁNAÍOCHT</b>			
K. Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)	62,490	62,412	-
L. Payment to An Post for Collection of Broadcasting Licence Fees	7,470	7,470	-
M. Commissions and Special Inquiries	10	88	-
N.1. Irish Film Board - Administration Expenses (Grant-in-Aid)	627	627	-
N.2. Irish Film Board - Capital Expenditure (Grant-in-Aid)			
<i>Original</i>	<i>£3,450,000</i>		
<i>Supplementary</i>	<i>700,000</i>	4,150	4,150
O.1. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge Caiteachas Reatha (Deontas-i-gCabhair)			
<i>Meastachán Bunaidh</i>	<i>£10,630,000</i>		
<i>Meastachán Forlíontach</i>	<i>1,000,000</i>	11,630	11,630
O.2. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge - Caiteachas Caipitil (Deontas-i-gCabhair)			
<i>Meastachán Bunaidh</i>	<i>£200,000</i>		
<i>Meastachán Forlíontach</i>	<i>200,000</i>	400	400
<b>OIDHREACHT</b>			
P.1. Grant-in-Aid for An Chomhairle Oidhreachta (Heritage Council) Administrative Expenses	750	750	-
P.2. Grant-in-Aid for An Chomhairle Oidhreachta (Heritage Council) ( <i>National Lottery Funded</i> ) Current Expenditure	1,250	1,250	-
P.3. Grant-in-aid for An Chomhairle Oidhreachta (Heritage Council) ( <i>National Lottery Funded</i> ) - Capital Expenditure	2,000	1,606	-
Q.1. Education and Visitor Services	617	668	-
Q.2. Miscellaneous Services at Visitor Centres	135	115	47
R. Maintenance and Supplies	134	135	-
S. National Parks and Wildlife Service			
<i>Original</i>	<i>£24,324,000</i>		
<i>Less Supplementary</i>	<i>4,899,000</i>	19,425	11,738
T. Inland Waterways	9,301	11,262	230
U. Conservation Works ( <i>National Lottery Funded</i> )	1,000	974	-
V. National Monuments and Historic Properties	25,297	24,812	1,030

Seirbhís		Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
<b>SEIRBHISE EILE (OTHER SERVICES)</b>				
W.	Oileáin	2,600	3,035	-
X.	Overseas Marketing	666	667	-
<hr/>				
<b>An Mór-Iomlán</b>				
	<i>Meastachán bunaidh</i>	<i>£222,624,000</i>		
	<i>Meastachán forlíontach</i>	<i><u>1,000</u></i>	222,625	215,165
				2,065
<i>Baintear de:-</i>				
Y.	Leithris-i-gCabhair	75,064	75,185	37
<hr/>				
<b>An Glan-Iomlán</b>				
	<i>Meastachán bunaidh</i>	<i>£147,560,000</i>		
	<i>Meastachán forlíontach</i>	<i><u>1,000</u></i>	147,561	139,980
				2,028
<hr/>				
<b>MÉID CRUINN LE TABHAIRT SUAS</b>		<b>£7,581,156</b>	<b>£9,626,082</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

## NOTES

### 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

#### (a) Accrued Expenses

Liabilities are represented as certified invoices unpaid at 31 December 1998.

#### (b) Statement of Assets and Liabilities

As there is not a fully computerised accounting system in operation, estimates are used in this Statement.

#### (c) 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.

#### (d) 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 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			139,980
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,504)		
Disposals Cash	33		
Depreciation	2,141		
Loss on Disposals	<u>36</u>	(294)	
<b>Assets Under Development</b>			
Cash Payments		(3)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	2,020		
Increase in Stock	<u>(201)</u>	<u>1,819</u>	<u>1,522</u>
<b>Direct Expenditure</b>			141,502
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	198		
Net Allied Services Expenditure	3,212		
Notional Rents	<u>1,921</u>		<u>5,331</u>
<b>Operating Cost</b>			<u>146,833</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			8,852
<b>Assets Under Development (Note 5)</b>			<u>11</u> 8,863
<b>Current Assets</b>			
Stocks (Note 18)		1,004	
Prepayments		17	
Accrued Income		35	
Other Debit Balances		1,635	
PMG Balance and Cash	13,953		
Less Orders Outstanding	<u>(10,395)</u>	<u>3,558</u>	
<b>Total Current Assets</b>		<u>6,249</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		2,080	
Due to State (Note 19)		516	
Other Credit Balances		4,299	
Net Liability to the Exchequer (Note 6)		<u>378</u>	
<b>Total Current Liabilities</b>		<u>7,273</u>	
<b>Net Current Liabilities</b>			<u>(1,024)</u>
<b>Net Assets</b>			<u>7,839</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998<sup>1</sup>

	Plant and Machinery £'000	Equipment £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation at 1 January 1998	9,693	4,041	2,356	16,090
Additions	1,297	908	395	2,600
Disposals	(279)	(96)	-	(375)
Gross Assets at 31 December 1998	<u>10,711</u>	<u>4,853</u>	<u>2,751</u>	<u>18,315</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 1998	3,896	2,633	1,097	7,626
Depreciation for the year	1,052	824	265	2,141
Depreciation on Disposals	(241)	(63)	-	(304)
Cumulative Depreciation at 31 December 1998	<u>4,707</u>	<u>3,394</u>	<u>1,362</u>	<u>9,463</u>
Net Assets at 31 December 1998	<u>6,004</u>	<u>1,459</u>	<u>1,389</u>	<u>8,852</u>

## Note

1. The Department does not maintain an asset register, contrary to Department of Finance instruction.

## 5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1998

	Construction Contracts £'000
Amounts brought forward at 1 January 1998	8
Cash Payments for the year	<u>3</u>
Amounts carried forward at 31 December 1998	<u>11</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 1998

	£'000	£'000
Surplus to be surrendered		7,581
Less Exchequer Grant Undrawn		<u>(7,203)</u>
Net Liability to the Exchequer		<u>378</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	3,558	
Debit Balances: Suspense	<u>1,635</u>	5,193
<b>Less Creditors</b>		
Due to State	(516)	
Credit Balances: Suspense	<u>(4,299)</u>	<u>(4,815)</u>
		<u>378</u>



## 7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Contributions towards the cost of seminars during the Irish Presidency of the EU in 1996

£  
54,298

## 8. MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(109)	Tá sá deacair meastachán cruinn a dhéanamh ar na costais seo.
A.5.	51	Ní bhuarthas billí iníochta roimh dheireadh na bliana agus bhí sábháilt bheag ann dá bharr.
A.6.	48	Ní raibh costais chothabhála comh hard agus a bhíothas ag súil leo.
B.	216	Expenditure on this subhead matches income generated by the Cultural Institutions which was less than estimated.
C.2.	1,513	The saving resulted mainly from the postponement of the fitting out of the new Chester Beatty Library at Dublin Castle. The space was required for tribunal proceedings.
C.3.	(2,152)	Progress on Structural funded projects was greater than estimated.
D.	135	Críochnaíodh an obair ar níos lú cásanna tithíochta ná mar a bhíothas ag súil leis.
E.	(503)	Bhí íocaíochtaí níos mó ná mar a bhí measta ar dtús toisc gur tháinig níos mó tograí ar aghaidh ná mar a bhíothas ag súil leis.
H.2.	2,000	Ní raibh an caiteachas ar dheontais do thionscail chomh h-árd is a bhíothas ag súil leis.
M.	(78)	The excess expenditure was due to legal expenses incurred by the Broadcasting Complaints Commission in a High Court Judicial Review which was funded by a corresponding saving on the amount payable to RTE.
P.3.	394	The underspend relates to the delay in advancing the new headquarters acquired in Kilkenny in 1998.
Q.1.	(51)	Invoices for printing were submitted earlier than anticipated.
Q.2.	20	Demand for items for resale was lower than expected and the need for restocking items was thus reduced.
S.	7,687	The shortfall in spending was due to the delay in resolving issues in connection with the SAC scheme.
T.	(1,961)	A sum in respect of the completion of the Shannon Erne Waterway became payable in 1998.
W.	(435)	Bhí íocaíochtaí níos mó ná mar a bhí measta ar dtús toisc gur tháinig níos mó tograí ar aghaidh ná mar a bhíothas ag súil leis.

## 9. LEITHRIS-i-gCABHAIR

	Mar a Measadh £	Mar a Fuarthas £
1. Fáiltais Ilghnéitheacha	70,000	74,033
2. Aisioc tuarastal áirithe	60,000	97,756
3. Fáiltais i ndáil leis an Músaem Náisiúnta (National Museum)	650,000	395,905
4. Fáiltais i ndáil leis an Leabharlann Náisiúnta (National Library)	150,000	185,351
5. Fáiltais i ndáil leis an gCartlann Náisiúnta (National Archives)	50,000	39,791
6. Taillí ceadúnais craolacháin	69,650,000	69,901,507
7. Rents (including receipts from lettings of fishing rights, etc.)	70,000	158,185
8. Miscellaneous Services at Visitor Centres	115,000	109,397
9. Sales of Property	30,000	4,179
10. Charges at National Parks and Wildlife Sites	565,000	550,760
11. Charges at National Monuments and Historic Properties	2,700,000	3,051,767
12. Charges for use of Inland Waterways	183,000	158,537
13. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	<u>771,000</u>	<u>458,222</u>
<b>An tIomlán</b>	<u><b>75,064,000</b></u>	<u><b>75,185,390</b></u>

## Minñú

1. Tá sé deacair na fáiltais faoin gceannnteideal seo a mheas.
2. Fuarathas breis airgead ná mar a bhí coinne leis.
3. Bhí feabhsúcháin á ndéanamh ar na siopaí ins ns hIarsmallain curtha siar. De thoradh sin bhí an ioncaim níos lú ná mar a measadh.
4. Bhí méadu ar ioncam de bharr ardú neamhchoitianta i ndíolachán foilseacháin na Leabharlainne.
5. Fee increase did not come into effect and sales of publications were less than anticipated.
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. The amount realised was less than expected.
11. Receipts in respect of charges for National Monuments and Historic properties were greater than anticipated due to an increase in visitor numbers.
12. Receipts for use of Inland Waterways were less than expected because the numbers using the facilities were less 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, and receipts can vary significantly from year to year.



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

The global figure for commitments likely to materialise in subsequent years was estimated at £250,000 at 31 December 1998.

**(B) Multi-annual Capital Commitments**

The following table details expenditure in 1998 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1998.

	£
Expenditure	695,663
Commitments to be met in subsequent years	194,000

Expenditure was incurred on one project during 1998 where the total estimated cost of the project will exceed £5 million. Particulars of the project are;

Project	Cumulative Expenditure to 31/12/1997 £	Expenditure 1998 £	Subsequent Years £
Boyne Valley Visitor Centre	7,579,397	695,663	194,000

**11. MATURED LIABILITIES**

Included in the amount shown in Note 3 for Accrued Expenses (£2,080,000) is the estimated sum of £1,644,000 in respect of Matured Liabilities as at 31 December 1998.

**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	176,257	184	2	6,620
Overtime and extra attendance	738,065	280	51	21,760
Miscellaneous	314,807	119	35	8,804
Total extra remuneration	1,229,129	414*	88	21,760

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

### 13. MISCELLANEOUS ITEMS

The Administrative Budget Agreement provides for the recognition of exceptional performance by staff. In accordance with this provision, awards amounting to a total of £9,940 were made. This sum included payments to a total of 11 officers ranging from £400 to £2,000 and 4 team awards ranging from £40 to £400.

In addition to the amount expended under this Vote, a sum of £198,000 was received from the Vote for Increases in Remuneration and Pensions (No. 4) in respect of subheads C.1. and H.1.

A total of £262,269 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 sanction of E112/1/92, and Department of Finance delegated sanction of August 1991).

Sums totalling £403,784 were paid in settlement of claims for personal injuries on State property. (Department of Finance delegated sanction of August 1991 and Department of Finance sanction S427/4/98).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £370,000 was included in the estimate for 1999.

### 14. EU FUNDING

The outturn shown in Subheads C.2., C.3., E, H.2., H.3., N.2., S, T, V and X includes expenditure in respect of activities co-financed from EU funds.

### 15. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 1998 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 1998</i>	<i>Cumulative Expenditure to 31 December 1998</i>
		£	£
Broadcasting Complaints Commission	1977	87,813	137,843

### 16. MISCELLANEOUS ACCOUNTS

E.	Is mar seo a leanas a bhain caiteachas ar Scéimeanna Feabhsúcháin sa Ghaeltacht:-	£	£
	<b>Caiteachas Caipitil:</b>		
	Boithre	484,785	
	Uisce agus séarachas	33,935	
	Muiruibreacha	1,540,130	
	Hallai agus Coláistí Gaeilge	351,450	
	Saoráidí ilghnéitheacha	992,400	
			<u>3,402,700</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	373,550	
	Scéim spreagtha na Gaeilge i dtithe cónaithe nua	800	
	Lucht iostais a choinníonn foghlaimoirí aitheanta Gaeilge	2,074,119	
	Seirbhísí ilghnéitheacha (Siamsa Tíre, etc.)	408,546	
			<u>2,857,015</u>



## Cuntas Chiste na Gaeilge

	£	£
Fuilleach ar 1 Eanáir 1998	281,888	
Deontas-i-gCabhair, 1998	<u>2,759,000</u>	3,040,888
<b>Iocaíochtaí le:-</b>		
Áras Chrónán, Cluain Dolcáin, Baile Átha Cliath	64,000	
An Comhchoiste Réamhscolaíochta	1,323	
An Comhlachas Náisiúnta Drámaíochta	118,000	
An Gael-Acadamh, Co. Na Gaillimhe	35,000	
An tOireachtas	125,000	
Aonad Bhuanú Gaeilge Dhún na nGall	25,000	
Bord na Leabhar Gaeilge	370,000	
Coiste Scríbhneoirí Gaeilge Chiarraí	1,200	
Comhcheoil, Béal Feirste	2,000	
Coláiste Íde, An Daingean, Co. Chiarraí	15,000	
Comhaltas Ceoltóirí Éireann	210,000	
Comhaltas na Mac Léinn, Gaillimh	2,460	
Comhdháil Náisiúnta na Gaeilge	450,000	
Comhlúadar	34,900	
Conradh na Gaeilge	205,000	
Conradh na Gaeilge, Dún Dealgan	39,200	
Conradh na Gaeilge, Doire	2,440	
Cumann na bhFiann	235,000	
Cúrsa foghlamtha Gaeilge/Gaedhlig (Iomairt Cholmcille)	400	
Eagraíocht na Scoileanna Gaeltachta (Coist an Iarthair & an Mhí)	14,000	
Eagraíocht na Scoileanna Gaeltachta (Coiste na Mumhan)	14,000	
Eagraíocht na Scoileanna Gaeltachta (Gael-Uladh)	20,000	
Fondúireacht Cholmcill, Doire	8,000	
Gael-Linn	440,000	
Gaelscoil Naithí, Dún Droma, Baile Átha Cliath 16	1,500	
Iomairt Cholmcille (riarachán)	221	
Ionad Ealaíon is Dúchais Naomh Eoin, Lios Tuathail, Co. Chiarraí	8,000	
Iontaobhas Ultach	20,000	
Oideas Gael	15,000	
Oidhreacht Chorca Dhuibhne	43,500	
Scéim na gCúntóirí Teanga, Corca Dhuibhne	11,000	
Togra Béaloideas Chonamara (Dr Arndt Wigger)	300	
Taibhdhearc na Gaillimhe	118,400	
Tiobraid Árann ag Labhairt	30,000	
Togra Mhúineadh Gaeilge, Southwark, London	15,000	
Costais eile ilgnéitheachta	<u>24,723</u>	
<b>Iomlán</b>		<u>2,719,567</u>
<b>Fuilleach ar 31 Nollaig 1998</b>		<u>321,321</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 1998.**

	£	£
Balance at 1 January 1998	38	
Grant from subhead B	<u>633,674</u>	633,712
<i>Payments</i>		
National Museum	395,943	
National Library	198,397	
National Archives	<u>39,791</u>	<u>634,131</u>
Balance at 31 December 1998		<u>(419)</u>

**Grant-in-Aid Fund for Cultural Institutions  
Account of Receipts and Payments for the year ended 31 December 1998.**

	£
Balance at 1 January 1998	258,437
Grant-in-Aid - subhead C.1	<u>6,034,000</u>
	6,292,437
Payments (see Schedule)	<u>6,044,708</u>
Balance at 31 December 1998	<u>247,729</u>

**Schedule of Payments**

	£	£
<b>Payments funded from Subhead C.1. drawdown.</b>		
Irish Museum of Modern Art		
Current:	1,400,000	
Capital:	<u>200,000</u>	1,600,000
National Museum		2,069,314
National Library		852,284
National Archives		478,281
National Archives Advisory Council		9,829
Chester Beatty Library		500,000
National Concert Hall		<u>535,000</u>
		<u>6,044,708</u>

**National Museum Grant-In-Aid Fund Account  
Account of Receipts and Payments for the year ended 31 December 1998**

	£
Balance at 1 January 1998	17,931
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	2,069,314
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>395,943</u>
	2,483,188
Payments	<u>2,465,257</u>
Balance at 31 December 1998	<u>17,931</u>



**National Museum Non-Voted Moneys Account**

	£
Balance at 1 January 1998	65,904
Sponsorship/Donations	<u>24,564</u>
	90,468
Payments	<u>53,762</u>
Balance at 31 December 1998	<u>36,706</u>

**National Library Grant-In-Aid Fund Account**  
**Account of Receipts and Payments for the year ended 31 December 1998**

	£
Balance at 1 January 1998	3,315
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	852,284
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>198,397</u>
	1,053,996
Payments	<u>1,050,681</u>
Balance at 31 December 1998	<u>3,315</u>

**National Archives Grant-In-Aid Fund Account**  
**Account of Receipts and Payments for the year ended 31 December 1998**

	£
Balance at 1 January 1998	23,527
Grant from Grant-in-Aid Fund for Cultural Institutions / Agencies	478,281
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>39,791</u>
	541,599
Payments	<u>518,072</u>
Balance at 31 December 1998	<u>23,527</u>

**17. NATIONAL LOTTERY FUNDING**

<i>Subhead</i>	£'000
C.1. Cultural Institutions	6,034
I. Bord na Gaeilge	2,960
J. Ciste na Gaeilge	2,759
P.2. An Comhairle Oidhreachta- Current	1,250
P.3. An Comhairle Oidhreachta- Capital	1,606
U. Conservation Works	<u>974</u>
	<u>15,583</u>

**18. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery, first aid, miscell.	178
IT Consumables <i>etc.</i>	10
Other (includes other consumables in local depots e.g. Building Materials, small plant, protective clothing)	<u>816</u>
	<u>1,004</u>

**19. DUE TO THE STATE**

The amount due to the State at 31 December 1998 consisted of:

	£'000
Income Tax	211
Pay Related Social Insurance	98
Pension Contributions	27
Withholding Tax	<u>180</u>
	<u>516</u>

TADHG S. Ó hÉALAITHE  
Oifigeach Cuntasaíochta  
AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN  
31 Márta 1999

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**Teastas an Ard-Reachtair Cuntas agus Ciste**

Tá iniúchadh déanta agam ar Chuntas Leithreasa Vóta An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán don bhliain 1998 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 fíorcheart ar fháltais agus ar chaiteachais an Vóta don bhliain dar chríoch 31 Nollaig 1998.

JOHN PURCELL  
Ard-Reachtair Cuntas agus Ciste



## NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	1,311	1,203	-
A.2. Travel and Subsistence	30	31	5
A.3. Incidental Expenses	213	329	42
A.4. Postal and Telecommunications Services	56	53	1
A.5. Office Machinery and Other Office Supplies	155	113	2
A.6. Office Premises Expenses	222	212	9
<b>OTHER SERVICES</b>			
B. Grant-in-Aid Fund for Acquisitions and Conservation ( <i>National Lottery Funded</i> )	263	263	1
C. National Gallery Jesuit Fellowship (Grant-in-Aid)	25	25	-
<b>Gross Total</b>	2,275	2,229	60
<i>Deduct:-</i>			
D. Appropriations in Aid	1	-	-
<b>Net Total</b>	2,274	2,229	60
<b>SURPLUS TO BE SURRENDERED</b>	<b>£44,637</b>	<b>€56,677</b>	

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 1998

	£'000	£'000	£'000
<b>Net Outturn</b>			2,229
<b>Changes in Capital Assets</b>			
Purchases Cash	(108)		
Depreciation	<u>95</u>	(13)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals		<u>6</u>	(7)
<b>Direct Expenditure</b>			2,222
<b>Expenditure Borne Elsewhere</b>			
Vote 4 - Increases in Remuneration and Pensions	94		
Net Allied Services Expenditure	<u>478</u>		<u>572</u>
<b>Operating Cost</b>			<u><u>2,794</u></u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1998

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			264
<b>Current Assets</b>			
Stocks (Note 11)		4	
Prepayments		18	
PMG Balance and Cash	606		
Less Orders Outstanding	<u>(248)</u>	<u>358</u>	
<b>Total Current Assets</b>		<u>380</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		78	
Other Credit Balances:			
Grant-in-Aid (Note 9)	300		
National Gallery Jesuit Fellowship (Note 9)	<u>13</u>	313	
Net Liability to the Exchequer (Note 4)		<u>45</u>	
<b>Total Current Liabilities</b>		<u>436</u>	
<b>Net Current Liabilities</b>			<u>(56)</u>
<b>Net Assets</b>			<u>208</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1998

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1998	348	148	496
Additions	<u>89</u>	<u>19</u>	<u>108</u>
Gross Assets at 31 December 1998	<u>437</u>	<u>167</u>	<u>604</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 1998	184	61	245
Depreciation for the year	<u>79</u>	<u>16</u>	<u>95</u>
Cumulative Depreciation at 31 December 1998	<u>263</u>	<u>77</u>	<u>340</u>
<b>Net Assets at 31 December 1998</b>	<u>174</u>	<u>90</u>	<u>264</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 1998.**

	£'000	£'000
Surplus to be surrendered		45
Less Exchequer Grant Undrawn		-
Net Liability to the Exchequer		<u>45</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash		358
<b>Less Creditors</b>		
Credit Balances: Grant-in-Aid	(300)	
National Gallery Jesuit Fellowship	<u>(13)</u>	<u>(313)</u>
		<u>45</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(116)	The excess arose as the Gallery incurred unforeseen costs in relation to recruitment, legal, audit and accountancy and other consultancy fees.
A.5.	42	This saving arose as a result of the postponing of the purchase of a new telephone system.

**6. COMMITMENTS**

Commitments likely to arise in subsequent years relate to subhead C. in the amount of £24,000 which represents the balance of two special purpose contracts secured for one more year.

**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	7,785	4	-	-
Overtime and extra attendance	177,921	43	9	11,755
Shift and roster allowances	14,374	33	-	-
Miscellaneous	68	1	-	-
Total extra remuneration	200,148	*	9	11,755

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

**8. MISCELLANEOUS ITEMS**

In addition to the amount expended from subhead A.1., a sum of £94,000 was received from the Vote for Increases in Remuneration and Pensions. (No.4)

Settlement and associated legal costs totalling £9,735 were paid in respect of a personal injuries claim taken.

**9. 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 1998	133,792	13,250	17,381	164,423
Grants from National Lottery Fund (subhead B.)	220,000	28,000	15,000	263,000
Expenditure 1998	<u>(70,099)</u>	<u>(40,972)</u>	<u>(16,701)</u>	<u>(127,772)</u>
Balance at 31 December 1998	<u>283,693</u>	<u>278</u>	<u>15,680</u>	<u>299,651</u>

**GRANT-IN-AID FUND FOR THE NATIONAL GALLERY JESUIT FELLOWSHIP**

	£
Balance at 1 January 1998	25,000
Grant-in-Aid 1998 (subhead C.)	25,000
Expenditure 1998	<u>(36,694)</u>
Balance at 31 December 1998	<u>13,306</u>



**Vote 43**

**10. NATIONAL LOTTERY FUNDING**

The expenditure on subhead B - £263,000 is entirely funded by the National Lottery.

**11. STOCKS**

Stocks at 31 December 1998 comprise:

	£'000
Stationery	2
Cleaning Materials	<u>2</u>
	<u>4</u>

RAYMOND KEAVENEY  
*Accounting Officer*  
NATIONAL GALLERY  
23 March 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the National Gallery for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*

## FLOOD RELIEF

ACCOUNT of the sum expended, in the year ended 31 December 1998, 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	256	124	-
<b>SURPLUS TO BE SURRENDERED</b>	<b>£132,000</b>	<b>€167,605</b>	

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

### NOTES

#### 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Administrative and engineering assistance as well as stocks, office equipment, furniture, fittings and other assets are accounted for under Vote 10 - Office of Public Works.

#### 2. OPERATING COST STATEMENT FOR 1998

	£'000
Net Outturn	124
Changes in Net Current Assets	
Decrease in Closing Accruals	<u>(58)</u>
Direct Expenditure	<u>66</u>
Operating Cost	<u>66</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 1998

	£'000
Surplus to be surrendered	132
Less Exchequer Grant Undrawn	<u>(132)</u>
Net Liability to the Exchequer	<u>-</u>



**Vote 44**

**4. EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION**

Subhead	Less/(More) than Provided £'000	Explanation
A.	132	The saving arose because the take-up of the Home Relocation Scheme is difficult to predict. In 1998, payments were made in respect of two new claims bringing the total number of cases for which payment had been made by 31 December 1998 to thirteen and total expenditure under the Home Relocation Scheme to £577,184.

**5. COMMITMENTS**

The global figure for commitments likely to materialise in respect of subhead A. amounts to £71,316

BRIAN MURPHY  
*Oifigeach Cuntasaíochta*  
OIFIG na nOIBREACHA POIBLÍ  
30 Márta 1999

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Flood Relief for 1998 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 1998.

JOHN PURCELL  
*Comptroller and Auditor General*

## Contingency Fund Deposit Account

### Account of Receipts and Payments in the year ended 31 December 1998

	£
Balance at 1 January 1998	20,000
Receipts	<u>-</u> 20,000
Payments	<u>-</u>
Balance at 31 December 1998	<u><u>£20,000</u></u>

P.H. MULLARKEY  
*Accounting Officer*  
DEPARTMENT OF FINANCE  
23 March 1999

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#### 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*





