



Appropriation Accounts

1999

**Appropriation Accounts of the Sums granted by the Oireachtas for
Public Services for the year ended 31 December 1999**

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

Baile Átha Cliath
Arna fhoilsiú ag Oifig an tSoláthair

Le ceannach díreach ón
Oifig Dhiolta Foilseachán Rialtais,
Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath 2
nó tríd an bpost ó
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The Annual Report of the Comptroller and Auditor General and the Appropriation Accounts is published in two Volumes

- Volume 1, contains the Report of the Comptroller and Auditor General on matters arising from his audit of the Appropriation Accounts for 1999
- Volume 2, this volume, contains the individual Appropriation Accounts for 1999 with the audit certificate of the Comptroller and Auditor General on each account

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

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

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Preface to the Appropriation Accounts

The Appropriation Accounts - An Introduction

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

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

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

The 1999 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 1999.

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 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, 1999
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	922	0	922	843
2	Houses of the Oireachtas and the European Parliament	41,524	847	40,677	39,800
3	Department of the Taoiseach	32,238	5	32,233	19,940
4	Ordnance Survey Ireland	11,325	5,000	6,325	10,999
5	Central Statistics Office	19,832	1,370	18,462	18,638
6	Office of the Minister for Finance	47,110	341	46,769	40,037
7	Superannuation and Retired Allowances	121,070	14,512	106,558	115,192
8	Office of the Comptroller and Auditor General	6,297	1,560	4,737	5,461
9	Office of the Revenue Commissioners	188,374	20,987	167,387	186,481
10	Office of Public Works	259,260	10,000	249,260	228,267
11	State Laboratory	3,844	23	3,821	3,573
12	Secret Service	735	0	735	301
13	Office of the Attorney General	6,632	10	6,622	5,032
14	Office of the Director of Public Prosecutions	10,254	5	10,249	10,016
15	Valuation Office	5,306	900	4,406	4,985
16	Civil Service Commission	5,804	1	5,803	5,769
17	Office of the Ombudsman	2,391	0	2,391	2,172
18	Office of the Chief State Solicitor	21,141	143	20,998	19,390
19	Office of the Minister for Justice, Equality and Law Reform	82,075	823	81,252	73,194
20	Garda Síochána	611,348	16,051	595,297	606,992
21	Prisons	182,586	1,107	181,479	174,402
22	Courts	47,745	1,283	46,462	42,197
23	Land Registry and Registry of Deeds	17,618	0	17,618	16,408
24	Charitable Donations and Bequests	325	0	325	265
25	Environment and Local Government	1,396,466	28,364	1,368,102	1,385,115
26	Office of the Minister for Education and Science	204,629	6,236	198,393	201,646
27	First-Level Education	911,426	40,495	870,931	906,953
28	Second-Level and Further Education	1,115,844	83,431	1,032,413	1,100,992
29	Third-Level and Further Education	726,179	45,724	680,455	723,312
30	Marine and Natural Resources	190,083	62,543	127,540	165,054
31	Agriculture, Food and Rural Development	812,798	312,658	500,140	791,745
32	Public Enterprise	373,686	13,246	360,440	365,233
33	Health and Children	3,793,775	524,633	3,269,142	3,793,149
34	Enterprise, Trade and Employment	881,920	14,226	867,694	831,814
35	Tourism, Sport and Recreation	156,462	11,523	144,939	117,902
36	Defence	510,640	15,740	494,900	471,568
37	Army Pensions	82,860	2,200	80,660	81,116
38	Foreign Affairs	71,826	370	71,456	71,016
39	International Co-operation	119,183	100	119,083	118,432
40	Social, Community and Family Affairs	2,911,405	81,716	2,829,689	2,771,136
41	An Chomhairle Ealaíon	28,000	0	28,000	28,000
42	An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán	254,784	78,988	175,796	243,163
43	National Gallery	2,561	1	2,560	2,543
44	Flood Relief	173	0	173	2
45	Year 2000 Expenditure	40,000	0	40,000	11,686
		16,310,456	1,397,162	14,913,294	15,811,931

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	843	79	0	79	-	-	1
688	39,112	1,724	159	1,565	-	-	2
43	19,897	12,298	(38)	12,336	-	-	3
6,760	4,239	326	(1,760)	2,086	-	-	4
1,011	17,627	1,194	359	835	-	-	5
593	39,444	7,073	(252)	7,325	-	1	6
17,597	97,595	5,878	(3,085)	8,963	-	-	7
1,599	3,862	836	(39)	875	-	-	8
21,933	164,548	1,893	(946)	2,839	-	468	9
11,163	217,104	30,993	(1,163)	32,156	-	150	10
83	3,490	271	(60)	331	-	-	11
0	301	434	0	434	-	-	12
17	5,015	1,600	(7)	1,607	-	-	13
3	10,013	238	2	236	-	-	14
1,215	3,770	321	(315)	636	-	-	15
3	5,766	35	(2)	37	-	-	16
0	2,172	219	0	219	-	-	17
861	18,529	1,751	(718)	2,469	-	7	18
879	72,315	8,881	(56)	8,937	200	226	19
17,795	589,197	4,356	(1,744)	6,100	8,250	10,585	20
1,467	172,935	8,184	(360)	8,544	-	-	21
2,912	39,285	5,548	(1,629)	7,177	14,310	17,940	22
0	16,408	1,210	0	1,210	20,460	23,246	23
0	265	60	0	60	-	-	24
22,564	1,362,551	11,351	5,800	5,551	-	26	25
5,037	196,609	2,983	1,199	1,784	-	1	26
43,410	863,543	4,473	(2,915)	7,388	-	-	27
86,634	1,014,358	14,852	(3,203)	18,055	-	-	28
45,881	677,431	2,867	(157)	3,024	-	-	29
50,476	114,578	25,029	12,067	12,962	-	360	30
299,046	492,699	21,053	13,612	7,441	-	9,834	31
12,860	352,373	8,453	386	8,067	-	-	32
532,267	3,260,882	626	(7,634)	8,260	-	-	33
16,569	815,245	50,106	(2,343)	52,449	2,500	15,607	34
572	117,330	38,560	10,951	27,609	-	-	35
16,823	454,745	39,072	(1,083)	40,155	-	29	36
3,509	77,607	1,744	(1,309)	3,053	-	369	37
469	70,547	810	(99)	909	16,070	16,988	38
554	117,878	751	(454)	1,205	-	-	39
74,364	2,696,772	140,269	7,352	132,917	-	18	40
0	28,000	0	0	0	-	-	41
79,198	163,965	11,621	(210)	11,831	-	-	42
8	2,535	18	(7)	25	-	-	43
0	2	171	0	171	-	-	44
0	11,686	28,314	0	28,314	-	-	
1,376,863	14,435,068	498,525	20,299	478,226	61,790	95,855	

Vote 1

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			87
Current Assets			
Stocks (Note 8)	18		
Prepayments	3		
Other Debit Balances:			
Due from the State (Note 9)	1	22	
PMG Balance and Cash	47		
Less Orders Outstanding	<u>(29)</u>	<u>18</u>	
Total Current Assets		<u>40</u>	
Less: Current Liabilities			
Accrued Expenses	41		
Other Credit Balances:			
Payroll Deductions	<u>2</u>	43	
Net Liability to the Exchequer (Note 4)		<u>17</u>	
Total Current Liabilities		<u>60</u>	
Net Current Liabilities			<u>(20)</u>
Net Assets			<u>67</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999¹

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	216	78	294
Additions	<u>30</u>	<u>3</u>	<u>33</u>
Gross Assets at 31 December 1999	<u>246</u>	<u>81</u>	<u>327</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	129	68	197
Adjustment ²	4	-	4
Depreciation for the year	<u>31</u>	<u>8</u>	<u>39</u>
Cumulative Depreciation at 31 December 1999	<u>164</u>	<u>76</u>	<u>240</u>
Net Assets at 31 December 1999	<u>82</u>	<u>5</u>	<u>87</u>

Note:

1. Land and Buildings are recorded on the Asset Register of the Vote of the Office of Public Works (No. 10).
2. Correction to the depreciation recorded 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 1999

	£'000	£'000
Surplus to be surrendered		79
Less Exchequer Grant Undrawn		(62)
Net Liability to the Exchequer		<u>17</u>
Represented by:		
Debtors		
Net PMG position and cash	18	
Due from the State	<u>1</u>	19
Less: Creditors		
Credit Balances: Suspense	(2)	(2)
		<u>17</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	41	The saving arose for the most part due to a reduction in the sum expended on overtime payments and also the non-payment in 1999 of the 2% increase due from 1 July under the terms of the Partnership 2000 agreement.
A.2.	39	The saving arose due to the cost of foreign travel in 1999 being less than anticipated.
B.	11	The saving arose as a result of fewer persons qualifying for the Centenarian's Bounty than expected.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	16,882	5	2	10,321
Overtime and extra attendance	26,428	16	-	-
Total extra remuneration	43,310	17*	2	10,321

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

Vote 1

7. MISCELLANEOUS ITEMS

Awards totalling £1,084 were made to 20 individual staff members under the scheme for recognition of exceptional performance.

The Net Allied Services Expenditure of £3,127,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	Office	£'000
3	Department of the Taoiseach	34
7	Superannuation and Retired Allowances	78
10	Office of Public Works	1,565
20	Garda Síochána	313
36	Defence	190
38	Foreign Affairs	424
Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President)		<u>523</u>
		<u><u>3,127</u></u>

8. STOCKS

Stocks at 31 December 1999 comprise:

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

9. DUE FROM THE STATE

The amount due from the State at 31 December 1999 consisted of:

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

JOHN HURLEY
Accounting Officer
DEPARTMENT OF FINANCE
27 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Parliament.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1. Salaries, Wages and Allowances				
Original	£6,327,000			
Supplementary	<u>150,000</u>	6,477	6,458	-
A.2. Travel and Subsistence				
Original	£209,000			
Supplementary	<u>20,000</u>	229	185	18
A.3. Incidental Expenses				
Original	£450,000			
Supplementary	<u>50,000</u>	500	460	(10)
A.4. Postal and Telecommunications Services				
Original	£860,000			
Less Supplementary	<u>43,000</u>	817	632	(9)
A.5. Office Machinery and other Office Supplies				
Original	£3,560,000			
Supplementary	<u>1,012,000</u>	4,572	4,177	45
A.6. Office Premises Expenses				
Original	£521,000			
Supplementary	<u>99,000</u>	620	589	22
OTHER SERVICES				
B. Payment in respect of Catering and Bar Staff employed by the Joint Services Committee				
Original	£489,000			
Supplementary	<u>34,000</u>	523	512	53
C. Expenses of Delegates to other Parliamentary Assemblies				
		171	179	3
D. Televising of proceedings of Dáil Éireann and Seanad Éireann and other services				
Original	£1,186,000			
Less Supplementary	<u>55,000</u>	1,131	1,131	-
E.1. Cumann Parlaiminteach na hÉireann - Inter-Parliamentary Activities (Grant-in-Aid)				
		221	202	-

Vote 2

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.2. British-Irish Inter-Parliamentary Body (Grant-in-Aid)				
	<i>Original</i>	<i>£187,000</i>		
	<i>Less Supplementary</i>	<i><u>92,000</u></i>	95	95
				-
F. Allowances to or in respect of certain Former Members of the Houses of the Oireachtas				
		21	18	-
G. Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)				
	<i>Original</i>	<i>£3,003,000</i>		
	<i>Less Supplementary</i>	<i><u>425,000</u></i>	2,578	2,533
				-
H. Pension Scheme for Secretarial Assistants				
		75	45	-
I. Expenses relating to Oireachtas Committees				
	<i>Original</i>	<i>£215,000</i>		
	<i>Supplementary</i>	<i><u>359,000</u></i>	574	331
				221
SALARIES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS (INCLUDING OFFICE HOLDERS AND COMMITTEE CHAIRMEN) AND OF THE EUROPEAN PARLIAMENT				
J.1. Dáil Éireann				
		6,795	6,733	-
J.2. Seanad Éireann				
		1,536	1,519	-
J.3. European Parliament (including superannuation payments)				
		682	642	-
PAYMENTS IN RESPECT OF SECRETARIAL ASSISTANCE FOR NON-OFFICE HOLDING MEMBERS OF THE HOUSES OF THE OIREACHTAS				
K.1. Dáil Éireann				
	<i>Original</i>	<i>£3,858,000</i>		
	<i>Supplementary</i>	<i><u>365,000</u></i>	4,223	4,157
				-
K.2. Seanad Éireann				
		631	610	-
TRAVEL EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS				
L.1. Dáil Éireann				
	<i>Original</i>	<i>£2,928,000</i>		
	<i>Less Supplementary</i>	<i><u>569,000</u></i>	2,359	2,161
				264
L.2. Seanad Éireann				
	<i>Original</i>	<i>£1,264,000</i>		
	<i>Less Supplementary</i>	<i><u>136,000</u></i>	1,128	984
				115
L.3. Committee Travel				
	<i>Original</i>	<i>£335,000</i>		
	<i>Supplementary</i>	<i><u>95,000</u></i>	430	413
				24

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
M.1. Dáil Éireann	4,172	4,080	(34)
M.2. Seanad Éireann	964	954	(104)
Gross Total			
<i>Original</i>	<i>£40,660,000</i>		
<i>Supplementary</i>	<i><u>864,000</u></i>		
	41,524	39,800	608
<i>Deduct:-</i>			
N. Appropriations in Aid	847	688	218
Net Total			
<i>Original</i>	<i>£39,813,000</i>		
<i>Supplementary</i>	<i><u>864,000</u></i>		
	40,677	39,112	390
SURPLUS TO BE SURRENDERED:-		£1,564,867	€1,986,971

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			39,112
Changes in Capital Assets			
Purchases Cash	(1,861)		
Depreciation	<u>1,442</u>	(419)	
Assets Under Development			
Cash Payments		(6)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(31)		
Increase in Stock	<u>(200)</u>	<u>(231)</u>	<u>(656)</u>
Direct Expenditure			38,456
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	5,387		
Notional Rents	<u>946</u>		<u>6,333</u>
Operating Cost			<u>44,789</u>

Vote 2

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			3,873
Assets Under Development (Note 4)			<u>6</u> 3,879
Current Assets			
Stocks (Note 12)		1,779	
Prepayments		472	
Accrued Income		218	
Other Debit Balances:			
Parliamentary Printing	375		
Recoupable Energy Costs	437		
Advances to OPW	101		
Travel Imprests	41		
Other Suspense Items	<u>207</u>	1,161	
PMG Balance and Cash	1,174		
Less Orders Outstanding	<u>(2,720)</u>	(1,546)	
Amount owed by the Exchequer (Note 5)		604	
Total Current Assets		<u>2,688</u>	
Less Current Liabilities			
Accrued Expenses		1,080	
Other Credit Balances:			
Payroll Deductions	125		
Due to State (Note 13)	37		
Other Suspense Items	<u>57</u>	219	
Total Current Liabilities		<u>1,299</u>	
Net Current Assets			<u>1,389</u>
Net Assets			<u>5,268</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	6,075	2,252	8,327
Additions	<u>1,772</u>	<u>109</u>	<u>1,881</u>
Gross Assets at 31 December 1999	<u>7,847</u>	<u>2,361</u>	<u>10,208</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	3,578	1,315	4,893
Depreciation for the year	<u>1,206</u>	<u>236</u>	<u>1,442</u>
Cumulative Depreciation at 31 December 1999	<u>4,784</u>	<u>1,551</u>	<u>6,335</u>
Net Assets at 31 December 1999	<u>3,063</u>	<u>810</u>	<u>3,873</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

**In House Computer
Applications
£'000**

Amounts brought forward at 1 January 1999	36
Cash Payments for the Year	6
Transferred to Asset Register	<u>(36)</u>
Amounts carried forward at 31 December 1999	<u>6</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 1999**

	£'000	£'000
Surplus to be surrendered		1,565
Less Exchequer Grant Undrawn		<u>(2,169)</u>
Amount owed by the Exchequer		<u>(604)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		1,161
Less: Creditors		
Due to State	(37)	
Credit Balances: Suspense	(182)	
Net PMG position and cash	<u>(1,546)</u>	<u>(1,765)</u>
		<u>(604)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	44	The total value of claims in respect of travel by staff accompanying Committee delegations abroad was less than anticipated.
A.3.	40	Expenditure on the purchase of publications and on public relations was less than anticipated.
A.4.	185	The saving was due to (i) the cost of re-cabling works being met by the Office of Public Works and not by the Office as originally envisaged, (ii) ISDN telephone circuits not being installed in members' homes in time for the cost to be invoiced in 1999, (iii) expenditure on postal services for staff being lower than anticipated and (iv) reductions in telecommunications tariffs.
A.5.	395	The saving was due to lower than anticipated expenditure on (i) IT equipment for members and on IT projects and (ii) printing of Acts of the Oireachtas, which is difficult to estimate.
A.6.	31	Expenditure on maintenance, fuel costs and furniture was lower than anticipated.

Vote 2

Subhead	Less/(More) than Provided £'000	Explanation
E.1.	19	Visits by one outgoing delegation and one incoming delegation did not take place.
H.	30	A provision for unforeseen ill-health retirement lump-sum payments was not required.
I.	243	The cost of legal advice to the sub-Committee of the Committee of Public Accounts was not met in 1999 as anticipated.
J.3.	40	A provision for unforeseen lump sum payments was not required.
L.1.	198	Expenditure is difficult to predict 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.	144	Expenditure is difficult to predict as it depends on the number of sittings of the Seanad and Committees thereof and the frequency of submission of claims by Senators.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Sales of Parliamentary Publications	340,000	178,586
2. Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann	190,000	182,455
3. Income from services provided by the Broadcasting Unit	120,000	56,191
4. Surplus income of catering and bar services	150,000	190,000
5. Members' contributions under the European Parliament (Irish Representatives) Pensions Scheme, 1979	37,000	31,127
6. Miscellaneous	<u>10,000</u>	<u>50,075</u>
Total	<u>847,000</u>	<u>688,434</u>

Explanation of Variations

- Income from the sale of Parliamentary publications was lower than estimated due to the fact that income for the last quarter of 1999 was not received in time for lodgment in 1999. In addition, income is difficult to predict as it is dependent on the number of such publications arising from parliamentary business and the level of demand for same.
- Demand for the service is driven by news and is difficult to predict; there was also a reduced demand on services by RTÉ, BBC and UTV.
- The excess arises because of the accumulated balance of surplus income from previous years.
- Charges in respect of Freedom of Information requests were higher than anticipated.

8. COMMITMENTS

The global figure for commitments likely to materialise amounts to £1,036,853.

9. MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to £261,802.

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	70,392	31	4	10,546
Overtime and extra attendance	346,474	153	15	10,781
Shift and roster allowances	72,829	54	-	-
Miscellaneous	4,591	9	-	-
Total extra remuneration	494,286	183*	32*	11,881

* 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	24,197	3	2	11,328
Overtime and extra attendance	517,463	216	2	6,092
Miscellaneous	1,000	1	-	-
Total extra remuneration	542,660	216*	3*	17,421

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

11. MISCELLANEOUS ITEMS

Salary costs, estimated at £52,611 for three officers on secondment from the Departments of Foreign Affairs, Justice, Equality and Law Reform and Enterprise, Trade and Employment were borne by those Departments.

Payments totalling £3,130 were made to one retired member of staff in receipt of a civil service pension who was re-employed during 1999.

Vote 2

A sum of £8,000 received from subhead C. of the Vote for the Office of the Minister for Finance under the Training Initiatives Fund, was received too late for lodgment in 1998 and was lodged in 1999.

A sum of £21,000 was received from subhead S. of the Vote for the Office of the Minister for Finance under the Change Management Fund of which £15,410 was expended in 1999.

Legal costs in the sum of £20,817 were paid in respect of legal proceedings against the Office (F200/1/72 part 6).

12. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	49
IT Consumables etc.	25
Parliamentary Publications	1,693
Other	<u>12</u>
	<u>1,779</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Withholding Tax	25
Income Tax	7
Value Added Tax	3
Pay Related Social Insurance	<u>2</u>
	<u>37</u>

KIERAN COUGHLAN

Accounting Officer

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

31 March 2000

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 1999 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 1999.

JOHN PURCELL

Comptroller and Auditor General

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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 and for payment of certain grants under a cash-limited scheme.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	4,544	4,623	-
A.2. Travel and Subsistence	445	332	42
A.3. Incidental Expenses	801	777	19
A.4. Postal and Telecommunications Services	400	321	12
A.5. Office Machinery and other Office Supplies	769	492	23
A.6. Office Premises Expenses	346	259	37
A.7. Consultancy Services	855	502	-
OTHER SERVICES			
B. National Economic and Social Council (Grant-in-Aid)	464	464	-
C. Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988	800	714	-
D. Forum for Peace and Reconciliation	80	-	-
E. Commemoration Initiatives	400	252	-
F. All-Party Committee on the Constitution	250	224	-
G. Information Society Commission	550	521	21
H. National Partnership Centre	415	490	6
I. National Economic and Social Forum (Grant-in-Aid)	464	414	-
J. Tribunal of Inquiry (Dunnes Payments)	1,000	989	-
K. Territorial Employment Pacts	45	45	-
L. Tribunal of Inquiry (Payments to Messrs CJ Haughey and M Lowry)	4,650	1,685	166
M. All-Party Committee on SMI	60	31	-

Vote 3

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
N. Millennium Celebrations	14,900	6,805	220
Gross Total	32,238	19,940	546
<i>Deduct:-</i>			
O. Appropriations in Aid	5	43	-
Net Total	32,233	19,897	546
SURPLUS TO BE SURRENDERED:-	£12,335,755	£15,663,178	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			19,897
Changes in Capital Assets			
Purchases Cash	(293)		
Depreciation	<u>339</u>	46	
Changes in Net Current Assets			
Increase in Closing Accruals	242		
Decrease in Stock	<u>1</u>	<u>243</u>	<u>289</u>
Direct Expenditure			20,186
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	2,073		
Notional Rents	<u>832</u>		<u>2,905</u>
Operating Cost			<u>23,091</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			901
Current Assets			
Stocks (Note 12)		52	
Prepayments		31	
Other Debit Balances:			
Personal Suspense Accounts	35		
Recoupments Due	<u>56</u>	91	
PMG Balance and Cash	5,752		
Less Orders Outstanding	<u>(4,273)</u>	<u>1,479</u>	
Total Current Assets		<u>1,653</u>	
Less Current Liabilities			
Accrued Expenses		577	
Other Credit Balances:			
Payroll Deductions	29		
Due to State (Note 13)	227		
Other Credit Balances	<u>31</u>	287	
Net Liability to the Exchequer (Note 4)		<u>1,283</u>	
Total Current Liabilities		<u>2,147</u>	
Net Current Liabilities			<u>(494)</u>
Net Assets			<u>407</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	1,405	655	2,060
Additions	280	37	317
Disposals	<u>(50)</u>	<u>-</u>	<u>(50)</u>
Gross Assets at 31 December 1999	<u>1,635</u>	<u>692</u>	<u>2,327</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	724	412	1,136
Depreciation for the year	270	69	339
Depreciation on Disposals	<u>(49)</u>	<u>-</u>	<u>(49)</u>
Cumulative Depreciation at 31 December 1999	<u>945</u>	<u>481</u>	<u>1,426</u>
Net Assets at 31 December 1999	<u>690</u>	<u>211</u>	<u>901</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 1999**

	£'000	£'000
Surplus to be surrendered		12,336
Less Exchequer Grant Undrawn		<u>(11,053)</u>
Net Liability to the Exchequer		<u>1,283</u>
Represented by:		
Debtors		
Net PMG position and cash	1,479	
Debit Balances: Suspense	<u>91</u>	1,570
Less: Creditors		
Due to State	(227)	
Credit Balances: Suspense	<u>(60)</u>	<u>(287)</u>
		<u>1,283</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	113	Savings arose as certain costs were not invoiced before the end of the year, and some travel did not arise as anticipated.
A.5.	277	Savings arose as a number of IT projects were not completed or did not commence in 1999 as planned.
A.6.	87	Savings arose as certain costs incurred in the maintenance of the building were not recouped to the Office of Public Works until early in 2000.
A.7.	353	Savings arose as the cost of the feasibility study for the Stadium was less than anticipated, and some smaller projects did not arise as anticipated.
C.	86	Savings arose as a number of projects were not in a position to draw down funds in 1999 and payments were deferred until 2000.
D.	80	This provision was made to cover any meetings of the Forum for Peace and Reconciliation that might be convened throughout the year. No such meetings arose in 1999, resulting in a saving.
E.	148	Savings arose as funding allocated for the Dunbrody project was not required from the Vote.
F.	26	Savings arose as the Committee were not in a position to complete and publish their proposed progress report on the Referendum Process in 1999 as anticipated.
G.	29	Savings arose as certain costs incurred were not invoiced until January 2000.
H.	(75)	Additional expenditure arose due to increased activity by the Centre during 1999 in supporting partnership, particularly in the areas of information dissemination and training.

Subhead	Less/(More) than Provided £'000	Explanation
I.	50	The saving on this subhead was in compliance with a Government decision to effect savings on the Vote.
L.	2,965	Savings arose as legal costs for the Moriarty Tribunal did not arise as early as anticipated.
M.	29	Savings arose as the Committee were not in a position to complete and publish certain reports until 2000.
N.	8,095	The Government's Millennium programme runs over the period 1999 and 2000. The number of projects which were in a position to draw down funds in 1999 was less than anticipated.

6. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Miscellaneous	5,000	42,684

Explanation of Variations

- The variation in miscellaneous receipts arose as certain salary suspense balances were written off to Appropriations-in-Aid, the number of out-of-date payable orders from 1998 were higher than anticipated, sale of publications were higher than anticipated and fees were received for a conference held by the Information Society Commission during 1999.

7. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to approximately £21,618,453. This relates to funding for projects under subhead N., Millennium Celebrations, subhead C., Irish Sailors and Soldiers Land Trust Act, 1988 and subhead E., Commemoration Initiatives.

8. MATURED LIABILITIES

Matured liabilities outstanding at the year end amount to £30,267.

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	82,542	37	7	12,512
Overtime and extra attendance	243,481	116	18	11,794
Total extra remuneration	326,023	141*	25	12,526*

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

Vote 3

10. MISCELLANEOUS ITEMS

The account includes a sum of £20,042 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach and Minister of State in 1999.

The account includes two *ex-gratia* payments of £20 and £124 respectively in respect of compensation for damaged footwear and clothing.

In addition to the expenditure in the Administrative Budget, a sum of £76,813 was received from the Change Management Fund, subhead S. of the vote for the Office of the Minister for Finance.

In addition to the expenditure in the Administrative Budget and subhead G., the Information Society Commission, a sum of £149,186 was received from the Information Society Fund administered by the Office of the Minister for Finance.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £338,000 is included in the estimate for 2000.

Awards totalling £10,213 were made to 204 individuals under the scheme for the recognition of exceptional performance.

11. COMMISSIONS AND INQUIRIES ETC

Total expenditure in respect of Commissions *etc.* on account of which payments were made in the year ended 31 December 1999

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1999</i>	<i>Total Expenditure to 31 December 1999</i>
		£	£
All-Party Committee on the Constitution	1996	224,000	663,000
All-Party Committee on SMI	1998	31,412	45,141
Tribunal of Inquiry (I) (Dunnes Payments)	1997	988,721	5,131,301
Tribunal of Inquiry (II) (Payments to Messrs Haughey and Lowry)	1997	1,685,123	3,448,687

12. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	43
IT Consumables etc.	4
Publications	<u>5</u>
	<u>52</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	109
Pay Related Social Insurance	21
Retention Tax	89
Pension Contribution	4
Value Added Tax	<u>4</u>
	<u>227</u>

PADDY TEAHON
Accounting Officer
 DEPARTMENT OF THE TAOISEACH
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 1999 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 1999. Attention is drawn to paragraph 11 of the report for 1999 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

ORDNANCE SURVEY IRELAND

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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 Ordnance Survey Ireland.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	6,970	5,985	-
A.2. Travel and Subsistence	355	351	15
A.3. Incidental Expenses	350	710	21
A.4. Postal and Telecommunications Services	125	194	8
A.5. Office Machinery and other Office Supplies	50	57	2
A.6. Office Premises Expenses	325	410	36
A.7. Consultancy and Legal Services	25	301	5
A.8. Machinery and Equipment	3,015	2,866	(54)
A.9. Motor Vehicles	110	125	4
Gross Total	11,325	10,999	37
<i>Deduct:-</i>			
D. Appropriations in Aid	5,000	6,760	2,032
Net Total	6,325	4,239	(1,995)
SURPLUS TO BE SURRENDERED	£2,086,393	£2,649,173	

The Statement of Accounting Policies and Principles and Notes 1 to 12 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 as follows:

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 £32,405 at 31 December 1999 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 1999

	£'000	£'000	£'000
Net Outturn			4,239
Changes in Capital Assets			
Purchases Cash	(1,133)		
Disposals Cash	17		
Depreciation	1,543		
Loss on Disposals	2	436	
Assets under Development			
Cash Payments		(122)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(450)		
Decrease in Stock	<u>135</u>	<u>(315)</u>	<u>(1)</u>
Direct Expenditure			4,238
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		834	
Notional Rents		<u>1,098</u>	<u>1,932</u>
Operating Cost			<u>6,170</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			5,034
Assets Under Development (Note 5)			<u>172</u> 5,206
Current Assets			
Stocks (Note 11)		1,271	
Prepayments		141	
Accrued Income		2,032	
Other Debit Balances :			
Suspense		427	
Imprest		14	
PMG Balance and Cash	1,339		
Less Orders Outstanding	<u>(547)</u>	<u>792</u>	
Total Current Assets		<u>4,677</u>	
Less Current Liabilities			
Accrued Expenses		178	
Other Credit Balances:			
Suspense	84		
Due to State (Note 12)	<u>158</u>	242	
Net Liability to the Exchequer (Note 6)		<u>991</u>	
Total Current Liabilities		<u>1,411</u>	
Net Current Assets			<u>3,266</u>
Net Assets			<u>8,472</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1999	14,375	560	422	15,357
Additions	1,092	36	45	1,173
Disposals	<u>(420)</u>	<u>-</u>	<u>(85)</u>	<u>(505)</u>
Gross Assets at 31 December 1999	<u>15,047</u>	<u>596</u>	<u>382</u>	<u>16,025</u>
Accumulated Depreciation				
Opening Balance at 1 January 1999	9,406	299	183	9,888
Depreciation for the year	1,431	60	52	1,543
Depreciation on Disposals	<u>(379)</u>	<u>-</u>	<u>(61)</u>	<u>(440)</u>
Cumulative Depreciation at 31 December 1999	<u>10,458</u>	<u>359</u>	<u>174</u>	<u>10,991</u>
Net Assets at 31 December 1999	<u>4,589</u>	<u>237</u>	<u>208</u>	<u>5,034</u>

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	Computer Application £'000
Amounts brought forward at 1 January 1999	50
Cash Payments for 1999	<u>122</u>
Amounts carried forward at 31 December 1999	<u>172</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 1999.

	£'000	£'000
Surplus to be surrendered		2,086
Less Exchequer Grant Undrawn		<u>(1,095)</u>
Net Liability to the Exchequer		<u>991</u>
Represented by:		
Debtors		
Net PMG position and cash	792	
Debit Balances: Suspense	<u>441</u>	1,233
Less Creditors		
Due to State	(158)	
Credit Balances: Suspense	<u>(84)</u>	<u>(242)</u>
		<u>991</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	985	The transfer of military cartographers to the civilian staff of the OSI was due to take place in early 1999. In the event the transfer did not commence until July. There were a number of other unfilled vacancies on the staff in 1999.
A.3.	(360)	The Revenue Commissioners ruled that VAT is payable on flying services to OSI and an unforeseen VAT payment had to be made. In addition, the expenses associated with an exhibition to mark 175 years of OSI were met from this subhead.
A.4.	(69)	Postal and telecom costs arising out of postal sales and telesales were higher than anticipated in 1999 in line with higher than anticipated volume of business.
A.6.	(85)	There was some unexpected construction work required on the premises. In addition, cleaning and electricity costs were higher than anticipated.

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	(276)	This overrun arose in part as a result of legal costs associated with claims against OSI. In addition, consultants were engaged to do Year 2000 remedial work and to advise on customer service.
A.8.	149	Capital expenditure was below budgeted levels because of delays in starting the rural mapping programme.
A.9.	(15)	Rising fuel costs and rising service and maintenance costs caused the costs of running the OSI's fleet of vehicles to rise.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Sales of maps	3,460,000	3,800,946
2.	Royalty fees	1,500,000	2,431,938
3.	Miscellaneous	<u>40,000</u>	<u>526,883</u>
	Total	<u>5,000,000</u>	<u>6,759,767</u>

Explanation of Variation

- Continued strong performance of the economy led to higher than anticipated demand for maps.
- In 1999 OSI devoted extra resources to collecting royalty and licensing fees, resulting in a considerable increase in income.
- The significant increase in miscellaneous receipts arises due to an incomplete transfer of opening balances from MISS financial software to the new Integra financial software system on 1 January 1999. This has prevented the allocation by product of £335,669 of moneys received in 1999.

9. COMMITMENTS

At 31 December 1999, commitments totalled £2,009,233 most of which relates to IT maintenance contracts.

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	34,294	104	-	-
Overtime and extra attendance	239,797	112	15	10,310
Total extra remuneration	274,091	181*	15	10,310

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

11. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Ordnance Survey map stocks	1,108
Ordnance Survey consumable stocks	<u>163</u>
	<u>1,271</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	93
Pay Related Social Insurance	35
Withholding Tax	5
Value Added Tax	1
Pension Contributions	<u>24</u>
	<u>158</u>

RICHARD KIRWAN
Accounting Officer
 ORDNANCE SURVEY IRELAND
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Ordnance Survey Ireland for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	11,662	10,938	-
A.2. Travel and Subsistence	427	402	-
A.3. Incidental Expenses	425	466	(18)
A.4. Postal and Telecommunications Services	835	885	79
A.5. Office Machinery and other Office Supplies	1,521	1,813	(187)
A.6. Office Premises Expenses	456	495	60
A.7. Consultancy Services	308	139	13
A.8. Collection of Statistics	4,198	3,500	27
Gross Total	19,832	18,638	(26)
Deduct:-			
A.9. Appropriations in Aid	1,370	1,011	(228)
Net Total	18,462	17,627	202
SURPLUS TO BE SURRENDERED		£835,300	€1,060,612

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			17,627
Changes in Capital Assets			
Purchases Cash	(1,097)		
Disposals Cash	3		
Depreciation	1,180		
Gain on Disposals	<u>(2)</u>	84	
Assets under Development			
Cash Payments		(1,099)	
Changes in Net Current Assets			
Increase in Closing Accruals	478		
Decrease in Stock	<u>28</u>	<u>506</u>	<u>(509)</u>
Direct Expenditure			17,118
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,090		
Notional Rents	<u>1,185</u>		<u>5,275</u>
Operating Cost			<u><u>22,393</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			4,619
Assets Under Development (Note 4)			<u>958</u> 5,577
Current Assets			
Stocks (Note 11)		114	
Prepayments		248	
Accrued Income		38	
Other Debit Balances		385	
PMG Balance and Cash	771		
Less Orders Outstanding	<u>(539)</u>	<u>232</u>	
Total Current Assets		<u>1,017</u>	
Less Current Liabilities			
Accrued Expenses		222	
Deferred Income		266	
Other Credit Balances: Suspense		121	
Due to State (Note 12)		347	
Net Liability to the Exchequer (Note 5)		<u>149</u>	
Total Current Liabilities		<u>1,105</u>	
Net Current Liabilities			<u>(88)</u>
Net Assets			<u><u>5,489</u></u>

Vote 5

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	6,925	1,297	8,222
Additions	2,069	120	2,189
Disposals	(240)	(42)	(282)
Revaluations/Adjustments	<u>8</u>	<u>87</u>	<u>95</u>
Gross Assets at 31 December 1999	<u>8,762</u>	<u>1,462</u>	<u>10,224</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	3,965	641	4,606
Depreciation for the year	1,041	139	1,180
Depreciation on Disposals	(240)	(32)	(272)
Adjustments	<u>-</u>	<u>91</u>	<u>91</u>
Cumulative Depreciation at 31 December 1999	<u>4,766</u>	<u>839</u>	<u>5,605</u>
Net Assets at 31 December 1999	<u>3,996</u>	<u>623</u>	<u>4,619</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Applications £'000
Amount brought forward at 1 January 1999	925
Cash Payments for the year	1,099
Transferred to Assets Register	<u>(1,066)</u>
Amounts carried forward at 31 December 1999	<u>958</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 1999

	£'000	£'000
Surplus to be surrendered		835
Less Exchequer Grant Undrawn		<u>(686)</u>
Net Liability to the Exchequer		<u>149</u>
Represented by:		
Debtors		
Net PMG Position and Cash	232	
Debit Balances: Suspense	<u>385</u>	617
Less: Creditors		
Due to State	(347)	
Credit Balances: Suspense	<u>(121)</u>	<u>(468)</u>
		<u>149</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	169	A major IT related consultancy commenced later than anticipated.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. European Union receipts	1,070,000	738,179
2. Miscellaneous	<u>300,000</u>	<u>272,808</u>
Total	<u>1,370,000</u>	<u>1,010,987</u>

Explanation of Variation

- European Union contracts expected were not realised.

8. COMMITMENTS

As at 31 December 1999, commitments likely to materialise in future years amount to approximately £23,654.

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	63,730	116	1	5,708
Overtime and extra attendance	227,267	320	2**	6,593**
Shift and roster allowances	25,089	19	-	-
Miscellaneous	16,621	161	-	-
Total extra remuneration	332,707	436*	3*	6,593

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

** One person received £6,593 in respect of overtime, but £576 was recouped from Department of the Taoiseach.

10. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £268,000 is included in the Estimate for 2000.

In accordance with the Administrative Budget Agreement, 161 awards were made totalling £16,621 under the Exceptional Performance scheme. The highest award was £1500.

Ex-gratia payments totalling £6,000 were made to eight staff as part of the implementation of Phase 1 of the IT Strategy. The highest was £1000.

11. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Publications*	41
Stationery	44
IT Consumables	29
	<u>114</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%.

12. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Value Added Tax	6
Income Tax	201
Pay Related Social Insurance	96
Pension Contributions	42
Withholding Tax	<u>2</u>
	<u>347</u>

DONAL MURPHY
Accounting Officer
 CENTRAL STATISTICS OFFICE
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	15,100	15,268	-
A.2. Travel and Subsistence	410	403	47
A.3. Incidental Expenses	1,058	953	52
A.4. Postal and Telecommunications Services	570	608	22
A.5. Office Machinery and other Office Supplies	2,274	1,701	94
A.6. Office Premises Expenses	924	419	78
A.7. Consultancy Services	1,073	985	157
A.8. Central for Management and Organisation	1,220	644	(243)
OTHER SERVICES			
B. Consultancy Services	1,000	293	588
C. Information Technology Fund	175	140	-
D. Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,650	1,650	-
E. Institute of Public Administration (Grant-in-Aid)	2,706	2,706	-
F. Losses in respect of certain loans for Industrial Development purposes advanced by ICC Bank plc	80	-	71
G. Gaeleagras na Seirbhíse Poiblí	135	139	-
H. Civil Service Arbitration and Appeals Procedures	30	18	-
I. Review Body on Higher Remuneration in the Public Sector	125	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	340	300	225
L. Structural Funds Technical Assistance and Other Costs	2,898	1,820	55
M. Determination Committees	210	-	-
N. Payments to the Promoters of Certain Charitable Lotteries (<i>National Lottery Funded</i>)	5,000	5,000	-

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
O.	Euro Changeover Board of Ireland	1,680	1,348	(12)
P.	Special Support Programme For Northern Ireland and the Border Counties of Ireland (Grant-In-Aid) Technical Assistance and Other Costs	750	2,021	-
Q.	Interreg Programmes (Grant-In-Aid) Technical Assistance and other Costs	551	588	-
R.	Claims Agency	800	-	-
S.	Change Management Fund	5,000	3,008	-
T.	The Special EU Programmes Body			
	<i>Original</i> £1,300,000			
	<i>Supplementary</i> <u>1,000</u>	1,301	-	-
Gross Total				
	<i>Original</i> 47,109,000			
	<i>Supplementary</i> <u>1,000</u>	47,110	40,037	1,134
<i>Deduct:-</i>				
U.	Appropriations in Aid	341	593	146
Net Total				
	<i>Original</i> 46,768,000			
	<i>Supplementary</i> <u>1,000</u>	46,769	39,444	988
SURPLUS TO BE SURRENDERED		£7,325,038	€9,300,880	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			39,444
Changes in Capital Assets			
Purchases Cash	(701)		
Disposals Cash	4		
Depreciation	1,081		
Loss on Disposals	<u>127</u>	511	
Assets Under Development			
Cash Payments		(1,029)	
Changes in Net Current Assets			
Increase in Closing Accruals	597		
Increase in Stock	<u>(6)</u>	<u>591</u>	<u>73</u>
Direct Expenditure			39,517
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,223		
Notional Rents	<u>1,852</u>		
			<u>8,075</u>
Operating Cost			<u><u>47,592</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			3,059
Assets Under Development (Note 4)			<u>455</u>
			3,514
Current Assets			
Stocks (Note 15)		56	
Prepayments		396	
Accrued Income		146	
Other Debit Balances:			
GTN Payments	32		
Recoupable Salaries	4		
Recoupment of Travel Expenditure	21		
Travelling Imprests	<u>22</u>	79	
PMG Balance and Cash	1,348		
Less Orders Outstanding	<u>(1,481)</u>	(133)	
Amount owed by the Exchequer (Note 5)		<u>557</u>	
Total Current Assets		<u>1,101</u>	
Less Current Liabilities			
Accrued Expenses		1,530	
Other Credit Balances:			
Due to State (Note 16)	40		
Payroll Deductions	45		
Other Suspense Items	<u>418</u>	<u>503</u>	
Total Current Liabilities		<u>2,033</u>	
Net Current Liabilities			<u>(932)</u>
Net Assets			<u><u>2,582</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Hardware/ Software	Furniture and Fittings	GTN ¹	Office Equipment	Totals
	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1999	4,502	2,132	1,308	433	8,375
Additions	1,942	160	-	45	2,147
Disposals	(475)	(140)	(1,308)	(26)	(1,949)
Gross Assets at 31 December 1999	<u>5,969</u>	<u>2,152</u>	<u>-</u>	<u>452</u>	<u>8,573</u>
Accumulated Depreciation					
Opening Balance at 1 January 1999	3,286	1,441	1,267	252	6,246
Depreciation for the year	863	148	-	70	1,081
Depreciation on Disposals	(413)	(107)	(1,267)	(26)	(1,813)
Cumulative Depreciation at 31 December 1999	<u>3,736</u>	<u>1,482</u>	<u>-</u>	<u>296</u>	<u>5,514</u>
Net Assets at 31 December 1999	<u>2,233</u>	<u>670</u>	<u>-</u>	<u>156</u>	<u>3,059</u>

Notes:

1. Government Telecommunications Network.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1999	925
Cash payments for the year	1,029
Transferred to Assets Register	(1,443)
Adjustment in relation to Opening Balance	(56)
Amounts carried forward at 31 December 1999	<u>455</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 1999

	£'000	£'000
Surplus to be surrendered		7,325
Less Exchequer Grant Undrawn		<u>(7,882)</u>
Amount owed by the Exchequer		<u>(557)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		79
Less: Creditors		
Net PMG position and cash	(133)	
Due to State	(40)	
Credit Balances: Suspense	<u>(463)</u>	<u>(636)</u>
		<u>(557)</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £1,240 was received as conscience money during the year.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.5.	573	The saving arose mainly from a delay in the replacement of payroll systems.
A.6.	505	There was a delay in the refurbishment of the basement area of Government Buildings and consequential work.
A.8.	576	Modifications to the new Human Resource Management System were deferred until 2000.
B.	707	This subhead relates to consultancy fees for the sale of ICC Bank and the merger/flotation of ACC and TSB Banks. Slow progress in both projects, and their eventual abandonment, led both to £588,350 being accrued for payment in 2000, and a reduction of £119,000 in the total amount estimated.
C.	35	The demand from Departments for disbursements from the IT Fund was less than expected.
F.	80	In the context of the sale of ICC, arrangements were being negotiated to transfer the liabilities under this subhead fully to ICC Bank plc in return for a final payment from the Exchequer. As the Bank was withdrawn from sale in December 1999, this arrangement was not completed and no payments were made.
H.	12	The saving arose because there were fewer sittings of the Board in 1999 than expected.

Vote 6

Subhead	Less/(More) than Provided £'000	Explanation
I.	100	The savings arose because the sixth general review did not begin until January 2000.
J.	50	There was no demand in 1999 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.	40	The fee payable in 1999 was less than expected at the start of 1999.
L.	1,078	The subhead is funded by the CSF Technical Assistance Operational Programme at an aid rate of 75%. Expenditure under this Programme can continue to be incurred up to end December 2001. The savings arose because some activities funded by the Programme were still at a developmental stage in 1999.
M.	210	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 have not yet been established.
O.	332	The savings arose because of a low take up of the funding scheme for Non-Governmental Organisations, plus savings on staff costs.
P.	(1,271)	With the establishment of the North/South bodies, the estimates were revised to reallocate expenditure from subheads P. and Q. to subhead T. However, the bodies did not become operational until December 1999 so expenditure continued under the original subheads. The combined outturn for the three subheads was £2,609,000 compared with a combined estimate of £2,602,000.
Q.	(37)	It is difficult to estimate the requirements for this subhead as the programmes are demand led. See also, note above on subhead P.
R.	800	The allocation was not required as the Claims Agency was not established by year end.
S.	1,992	The saving arose from low demand arising from the delay in implementing the performance management system and further delays in Departments in commencing projects in both instances.
T.	1,301	See note above on subhead P.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from computer services rendered by Central for Management and Organisation	1,000	-
2. Receipts from the EU in relation to the National Information Programme on the changeover to EMU and the Euro	200,000	496,402
3. Receipts from Departments in respect of Foreign Language Classes	40,000	60,566
4. Miscellaneous	<u>100,000</u>	<u>35,890</u>
Total	<u>341,000</u>	<u>592,858</u>

Explanation of Variations

2. EU receipts higher than expected, mainly because of timing factors.
3. Payments due from some invoices issued to Departments/Offices in October 1998 were not received until 1999.
4. A payment of £57,709 due for services in 1999 was not received until January 2000. The receipts due for 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. In the context of the sale of ICC, arrangements were being negotiated to transfer the liabilities fully to ICC plc in return for a final payment from the Exchequer. As the Bank was withdrawn from sale in December 1999, this arrangement was not completed and no payments were made. It is expected that the arrangement to transfer liability to ICC Bank plc will be completed in 2000 and provision has been made in the 2000 Estimates. At the end of 1999, the principal outstanding was £926,000.

(ii) Subhead K

Under current arrangements 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.

Other Commitments

Commitments on other subheads at year end amount to £2,049,112

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	111,766	53	9	10,194
Overtime and extra attendance	444,271	198	27	13,308
Miscellaneous	58,296	63	2	13,155
Total extra remuneration	614,333	281*	40*	15,252

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

Vote 6

11. MISCELLANEOUS ITEMS

The 2000 Estimate provision includes carry forward savings of £1,237,000 from 1999 under the terms of the Administrative Budget Agreement.

This account includes expenditure of £202,750 in respect of 7 officers who were serving outside the Department for all or part of 1999 and whose salary costs were borne by the Department for the entire period. Staff on direct head-for-head exchange are not included where the cost of the person on exchange to this Department is borne by his/her parent Department.

A total of £ 122 was paid to two officers in respect of ex-gratia payments.

Official gifts of a value of £150 were given during the year.

Consultancy payments of £2,530 were made to one retired member of staff in receipt of a Civil Service pension.

A total of £24,579 was spent on merit awards. This comprised 181 individual awards and 7 group awards. The payments, some of which were in respect of 1999, ranged from £25 to £600.

Equipment with a net book value of £1,721 was transferred from this Department to the Department of Social, Community and Family Affairs.

Subhead F: The end of the year for these loans is October. The 1999 outturn was nil because cancellation of the arrangement under which these payments were being made was being negotiated in the context of the proposed sale of ICC Bank. The Bank was subsequently withdrawn from sale and the negotiations were not completed. It is anticipated that the arrangement will be terminated in 2000 in return for a final payment from the Exchequer. There is an accrued liability of £71,000 for the period from 1 November 1997 to 31 December 1999.

Subhead K: The end of the year for these expenses is March. The 1999 outturn of £299,500 relates to the period 1 April 1998 to 31 March 1999. The accrued liability of £225,500 at the end of 1999 is for the period 1 April 1999 to 31 December 1999.

Payments totalling £198,247 were paid from the Change Management Fund (subhead S. of the Vote) in relation to the following projects operated by the Department of Finance:

	£
Leaders for Tomorrow Programme	20,000
Crossing the Boundaries Project	8,500
MSC Programme for Assistant Secretaries	60,000
Internal Auditors Training Programme	13,000
Gender Equality Research Project	2,855
Modifications to Corepay	40,000
MSC Strategic Management Programme	53,892

The Net Allied Services expenditure of £6,223,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on the other Votes;

<i>Vote</i>		<i>£'000</i>
7	Superannuation and Retired Allowances	4,499
10	Office of Public Works	1,519
20	Garda Síochána	104
	Central Fund - Ministerial, <i>etc.</i> pensions (No.38 of 1938, <i>etc.</i>)	<u>101</u>
	Total	<u><u>6,223</u></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	2,898,000	1,819,802
P	Special Support Programme for Northern Ireland and the Border Counties of Ireland (Grant-In-Aid) Technical Assistance and other costs	750,000	2,021,191
Q	Interreg Programmes (Grant-In-Aid) Technical Assistance and other costs	551,000	588,059
T	The Special EU Programmes Body	1,301,000	-

13. COMMISSIONS AND INQUIRIES

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1999 £</i>	<i>Cumulative Expenditure to 31 December, 1999 £</i>
Civil Service Arbitration Board	1950/51	13,575	445,757
Review Body on Higher Remuneration in the Public Sector	1969/70	25,245	1,274,907
Civil Service Appeals Board	1993	4,110	16,520

14. NATIONAL LOTTERY FUNDING

The following subheads were entirely funded from the National Lottery:

Subhead		Provision £'000	Outturn £'000
N	Payments to the Promoters of Certain Charitable Lotteries	<u>5,000</u>	<u>5,000</u>
		<u>5,000</u>	<u>5,000</u>

Vote 6

Subhead N	Detailed Breakdown	£	£
	Gael-Linn	385,089	
	The Liffey Trust	46,709	
	The Hanley Centre	34,932	
	COPE Foundation	127,160	
	Asthma Society of Ireland	96,160	
	Associated Charities Trust	45,872	
	Irish Cancer Society	253,877	
	The Polio Fellowship of Ireland	253,877	
	Irish Wheelchair Association	38,511	
	Rehab Group	3,634,034	
	Irish Stroke Foundation	20,863	
	Drogheda Community Services	<u>62,916</u>	<u>5,000,000</u>

15. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	39
IT Consumables etc.	<u>17</u>
	<u>56</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	7
Pay Related Social Insurance	9
Withholding Tax	22
Value Added Tax	<u>2</u>
	<u>40</u>

JOHN HURLEY
Accounting Officer
DEPARTMENT OF FINANCE
31 March 2000

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 1999 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 1999. Attention is drawn to paragraph 12 of the report for 1999 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, etc.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A. Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	76,686	74,720	-
B. Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	17,030	16,451	-
C. <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	2,493	2,085	-
D. Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	14,776	11,168	-
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	9,921	10,611	-
G. Injury Grants and Medical Fees	120	112	-
H. Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	8	8	-
I. Fees to Pensions Board	33	34	-
Gross Total	121,070	115,192	-
<i>Deduct:-</i>			
J. Appropriations in Aid	14,512	17,597	-
Net Total	106,558	97,595	-

SURPLUS TO BE SURRENDERED

£8,963,066 €11,380,746

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 1999

	£'000	£'000	£'000
Current Assets			
Other Debit Balances: Suspense		8	
PMG Balance and Cash	6,599		
Less Orders Outstanding	<u>(464)</u>	<u>6,135</u>	6,143
Less Current Liabilities			
Net Liability to the Exchequer (Note 2)			<u>6,143</u>
Net Current Assets			NIL
Net Assets			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 1999

	£'000	£'000
Surplus to be surrendered		8,963
Less Exchequer Grant Undrawn		<u>(2,820)</u>
Net Liability to the Exchequer		<u>6,143</u>
Represented by:		
Debtors		
Net PMG position and cash	6,135	
Debit Balances: Suspense	<u>8</u>	<u>6,143</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
C.	408	The Estimate included provision for the payment of Partnership 2000 special pay increases of 2%. This increase was not paid until 2000. The reduction in beneficiaries was also greater than expected.
D.	3,608	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 service.
F.	(690)	In estimating expenditure under this subhead, 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	2,788
2. Receipt from the Social Welfare Consolidation Act, 1993 (No. 38 of 1993) in respect of pension liability of staff.	5,600,000	5,600,000
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	69,000	539,542
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	7,850,000	9,250,579
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)	490,000	1,156,110
6. Repayment of Gratuities <i>etc.</i>	10,000	60,833
7. Purchase of Notional Service	450,000	987,250
8. Miscellaneous	<u>40,000</u>	<u>-</u>
Total	<u>14,512,000</u>	<u>17,597,102</u>

Explanation of Variations

3. The number of staff on loan can vary from year to year making accurate estimation difficult.
4. The difference is due to an increase in the number of civil servants.
5. The increase is due to additional new recruits.
6. It is not possible to accurately forecast the number and value of gratuities repaid each year.
7. It is difficult to predict how many will avail of the scheme each year.
8. It is not possible to predict miscellaneous receipts with accuracy.

5. DETAILS OF EXTRA REMUNERATION

In 1999, there were no waivers of abatement of pension. Abatement of fees was waived in the case of five civil servants, where special circumstances were deemed to apply.

JOHN HURLEY
Accounting Officer
DEPARTMENT OF FINANCE
31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 1999 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 1999. Attention is drawn to paragraph 13 of the report for 1999 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	4,153	3,689	-
A.2. Travel and Subsistence	475	364	1
A.3. Incidental Expenses	175	163	1
A.4. Postal and Telecommunications Services	34	41	-
A.5. Office Machinery and other Office Supplies	213	207	6
A.6. Office Premises Expenses	60	62	2
A.7. Consultancy and Legal Fees	187	50	3
A.9. Expenses of Investigations by the Comptroller and Auditor General under the Comptroller and Auditor General and Committees of the Houses of the Oireachtas (Special Provisions) Act, 1998			
Original	Nil		
Supplementary	1,000,000	1,000	885
Gross Total			41
Original	£5,297,000		
Supplementary	1,000,000	6,297	5,461
Deduct:-			54
A.8. Appropriations in Aid		1,560	1,599
Net Total			206
Original	£3,737,000		
Supplementary	1,000,000	4,737	3,862
			(152)
SURPLUS TO BE SURRENDERED		£875,243	€1,111,329

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			3,862
Changes in Capital Assets			
Purchases Cash	(123)		
Depreciation	<u>143</u>	20	
Changes in Net Current Assets			
Increase in Closing Accruals	106		
Decrease in Stock	<u>2</u>	<u>108</u>	<u>128</u>
Direct Expenditure			3,990
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		400	
Notional Rents		<u>158</u>	<u>558</u>
Operating Cost			<u>4,548</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			336
Current Assets			
Stocks (Note 10)		4	
Prepayments		8	
Accrued Income		206	
Other Debit Balances:			
Suspense		19	
PMG Balance and Cash	481		
Less Orders Outstanding	<u>(318)</u>	<u>163</u>	
Total Current Assets		<u>400</u>	
Less Current Liabilities			
Accrued Expenses		62	
Other Credit Balances:			
Suspense	3		
Payroll Deductions	47		
Due to State (Note 11)	<u>94</u>	144	
Net Liability to the Exchequer (Note 4)		<u>38</u>	
Total Current Liabilities		<u>244</u>	
Net Current Assets			<u>156</u>
Net Assets			<u>492</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1999	743	219	962
Additions	<u>117</u>	<u>6</u>	<u>123</u>
Gross Assets at 31 December 1999	<u>860</u>	<u>225</u>	<u>1,085</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	495	111	606
Depreciation for the year	<u>120</u>	<u>23</u>	<u>143</u>
Cumulative Depreciation at 31 December 1999	<u>615</u>	<u>134</u>	<u>749</u>
Net Assets at 31 December 1999	<u>245</u>	<u>91</u>	<u>336</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 1999

	£'000	£'000
Surplus to be surrendered		875
Less Exchequer Grant Undrawn		<u>(837)</u>
Net Liability to the Exchequer		<u>38</u>
Represented by:		
Debtors		
Net PMG position and cash	163	
Debit Balances: Suspense	<u>19</u>	182
Less Creditors		
Due to State	(94)	
Credit Balances: Suspense	<u>(50)</u>	<u>(144)</u>
		<u>38</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	464	Savings arose as a result of increased staff turnover and delays in filling vacancies.
A.2. & A.3.	111 12	Staff vacancies also led to lower than anticipated travel and training costs.
A.4.	(7)	The telephone systems were upgraded and there was greater telephone usage than anticipated.
A.7.	137	The programme of Value for Money studies did not require the anticipated level of consultancy support.
A.9.	115	The Deposit Interest Retention Tax Investigation costs were difficult to estimate accurately when the Supplementary Estimate was passed (see also Note 9).

6. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipt of Audit Fees	1,560,000	1,599,466

7. COMMITMENTS

There was a commitment of £50,336 at 31 December 1999 in respect of a Consultancy Service for a Value for Money Examination.

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 £
Overtime and extra attendance	33,742	12	4	7,500

Vote 8

9. MISCELLANEOUS ITEM

Costs Incurred on Investigation into the Administration of Deposit Interest Retention Tax and Related Matters

The charge to subhead A.9. comprises:

	£'000
Expenses of Appointed Auditor	805
Stenography	49
Legal Expenses	3
Travel and Subsistence	3
Media Notices	9
Computers, Stationery and Printing	15
Incidental	<u>1</u>
	<u>885</u>

In addition the following charges were borne on subhead A.1.

Salaries and Wages	104
Overtime	<u>32</u>
	<u>136</u>

In 1998 some £22,000 was expended on computer equipment. Therefore, the total costs incurred to 31 December 1999 were £1,043,000. Outstanding amounts estimated at £53,000 (including £12,000 in salary costs) will fall due for payment in 2000 when final accounts are received.

10. STOCKS

Stocks at 31 December 1999 comprised:

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

11. DUE TO THE STATE

The amount due to the State at 31 December 1999 comprised:

	£'000
Income Tax	69
Pay Related Social Insurance	17
Pension Contributions	(4)
Withholding Tax	<u>12</u>
	<u>94</u>

JOSEPH J. MEADE
Accounting Officer
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
29 March 2000

**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 1999.

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 1999 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
14 July 2000*

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE REVENUE COMMISSIONERS

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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	134,810	133,449	-
A.2.	Travel and Subsistence	3,583	3,308	34
A.3.	Incidental Expenses	5,426	5,271	137
A.4.	Postal and Telecommunications Services	9,968	10,215	(14)
A.5.	Office Machinery and Other Office Supplies	22,369	21,892	(386)
A.6.	Office Premises Expenses	5,600	5,846	276
A.7.	Consultancy Services	2,887	3,126	128
A.8.	Machinery and Equipment for Security Printing and Stamping	300	216	10
A.9.	Motor Vehicles	759	448	29
A.10.	Law Charges, Fees and Rewards	2,520	2,410	147
A.11.	Compensation and Losses	152	300	2
Gross Total		188,374	186,481	363
<i>Deduct:-</i>				
A.12.	Appropriations in Aid	20,987	21,933	307
Net Total		167,387	164,548	56

SURPLUS TO BE SURRENDERED

£2,838,980 €3,604,761

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			164,548
Changes in Capital Assets			
Purchases Cash	(15,220)		
Disposals Cash	86		
Depreciation	19,319		
Loss on Disposals	1	4,186	
Assets Under Development			
Cash Payments		(8,161)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,046)		
Decrease in Stock	<u>53</u>	<u>(1,993)</u>	<u>(5,968)</u>
Direct Expenditure			158,580
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	17,483		
Notional Rents	<u>8,723</u>		<u>26,206</u>
Operating Cost			<u>184,786</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			17,125
Assets Under Development (Note 4)			<u>20,986</u>
			38,111
Current Assets			
Stocks (Note 12)		474	
Prepayments		2,234	
Accrued Income		545	
Other Debit Balances:			
Shared Buildings Advances	596		
Advances to OPW for building works etc.	647		
Advances for Travel and Subsistence purposes	50		
Miscellaneous Suspense	23		
Recoupable Expenditure	<u>413</u>	1,729	
PMG Balance and Cash	4,968		
Less Orders Outstanding	<u>(1,272)</u>	<u>3,696</u>	
Total Current Assets		<u>8,678</u>	
Less Current Liabilities			
Accrued Expenses		2,597	
Deferred Income		238	
Other Credit Balances:			
Payroll Deductions	1,547		
Due to State (Note 13)	3,114		
Vote Deposits	150		
Miscellaneous Suspense	<u>1</u>	4,812	
Net Liability to the Exchequer (Note 5)		<u>613</u>	
Total Current Liabilities		<u>8,260</u>	
Net Current Assets			<u>418</u>
Net Assets			<u><u>38,529</u></u>

Vote 9

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1999	107,538	23,622	131,160
Additions	13,859	1,843	15,702
Disposals	<u>(4,803)</u>	<u>(79)</u>	<u>(4,882)</u>
Gross Assets at 31 December 1999	<u>116,594</u>	<u>25,386</u>	<u>141,980</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	93,459	16,872	110,331
Depreciation for the year	16,780	2,539	19,319
Depreciation on Disposals	<u>(4,716)</u>	<u>(79)</u>	<u>(4,795)</u>
Cumulative Depreciation at 31 December 1999	<u>105,523</u>	<u>19,332</u>	<u>124,855</u>
Net Assets at 31 December 1999	<u>11,071</u>	<u>6,054</u>	<u>17,125</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1999	16,889
Cash payments for the year	8,161
Transferred to Assets Register	<u>(4,064)</u>
Amounts carried forward at 31 December 1999	<u>20,986</u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		2,839
Less Exchequer Grant Undrawn		<u>(2,226)</u>
Net Liability to the Exchequer		<u>613</u>
Represented by:		
Debtors		
Net PMG position and cash	3,696	
Shared Buildings Advances	596	
Advances to OPW for building works etc.	647	
Advances for Travel and Subsistence purposes	50	
Miscellaneous Suspense	23	
Recoupable Expenditure	<u>413</u>	5,425
Less: Creditors		
Payroll Deductions	(1,547)	
Due to State	(3,114)	
Vote Deposits	(150)	
Miscellaneous Suspense	<u>(1)</u>	<u>(4,812)</u>
		<u>613</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. An amount of £435,149 in respect of bank interest on a Revenue Account held with the Central Bank was paid to the Exchequer.
2. The sum of £31,662 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994.
3. Witness expenses amounted to £1,045.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.8.	84	Work planned for 1999 had to be deferred to 2000 because of the relocation of the Revenue Printing Centre.
A.9.	311	Some purchases planned for 1999 were deferred to 2000. In addition, costs for maintenance in 1999 were not as high as anticipated.
A.11.	(148)	Payments were higher than anticipated mainly because it was decided to clear cases going back over a number of years in the account of the Customs and Excise Collector, Dublin where cheques and direct debits which had been received were subsequently dishonoured. Efforts to collect the money subsequently proved unsuccessful, mainly because the firms involved had ceased trading.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for services relating to pay-related Social Insurance Scheme	18,132,000	18,132,000
2. Moneys received for special attendance of officers	550,000	433,455
3. Fines, forfeitures, law costs recovered	1,300,000	2,115,367
4. Proceeds of customs sales	75,000	77,715
5. Bill of entry receipts	20,000	52,328
6. Receipts from sale of official cars	10,000	86,384
7. Inward Processing Compensatory Interest	80,000	92,585
8. Miscellaneous	<u>820,000</u>	<u>943,217</u>
Total	<u>20,987,000</u>	<u>21,933,051</u>

Explanation of Variation

2. It is difficult to estimate receipts for this item.
3. Receipts cannot be closely estimated.
5. Receipts vary with demand.
6. The number of cars sold was higher than estimated.
7. Difficult to estimate receipts.
8. Receipts cannot be closely estimated.

9. COMMITMENTS

Commitments likely to materialise amount to £1,392,986.

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	1,019,072	613	13	8,943
Overtime and extra attendance	5,721,518	3,570	227	14,939
Shift and roster allowances	307,761	170	14	9,298
Miscellaneous	66,950	76	0	-
Total extra remuneration	7,115,301	3,889*	296*	19,051

* Some individuals received payments in more than one category.

11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of £1,889,000 was included in the Estimate for 2000.

In addition to the amount expended under subheads A.2, A.3 and A.7, a sum of £27,416 was received from the Information Society Fund, subhead S. of the Vote for the Office of the Minister for Finance.

In addition to the amount expended under subhead A.3, a sum of £26,000 was received from the Change Management Fund, subhead S. of the Finance Vote and 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.

A total of £61,258 was spent on Exceptional Performance Awards (i.e. 60 individual awards ranging from £50 to £2,000 and 5 group awards ranging from £577 to £6,000).

The cost of Revenue staff on loan to other Departments without recoupment was £141,091.

A payment of £106,893 was made to the Collector, Customs & Excise, Dublin in respect of cases going back over a number of years where traders submitted cheques or direct debits which were subsequently dishonoured. Efforts to collect the money subsequently proved unsuccessful, mainly because the firms involved had ceased trading.

Compensation of £106,300 was paid in respect of two accidents involving official cars. Other expenses which related to these accidents and amounted to £24,689 were also paid.

Compensation of £29,000 was paid in respect of three legal actions taken by members of staff. Other expenses amounted to £1,188.

Compensation of £25,000 was paid in respect of two legal actions taken by members of the public.

38 awards totalling £10,250 were made in 1999 under the Input (Staff Suggestion) Scheme.

Payments totalling £118,241 were made in 1999 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 1999 comprise:

	£'000
Stationery	257
IT Consumables <i>etc.</i>	<u>217</u>
	<u>474</u>

Vote 9

13. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	2,360
Pay Related Social Insurance	593
Withholding Tax	106
Value Added Tax (Intra EU Acquisitions)	40
Perks Tax	<u>15</u>
	<u>3,114</u>

DERMOT B. QUIGLEY

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 1999 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 1999. Attention is drawn to paragraph 22 of the report for 1999 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of Public Works: for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £15,378,000			
<i>Less Supplementary</i> <u>200,000</u>	15,178	13,322	-
A.2. Travel and Subsistence	878	839	94
A.3. Incidental Expenses	510	402	4
A.4. Postal and Telecommunications Services	743	701	65
A.5. Office Machinery and other Office Supplies	1,800	2,113	(12)
A.6. Office Premises Expenses			
<i>Original</i> £750,000			
<i>Supplementary</i> <u>200,000</u>	950	833	26
A.7. Consultancy Services	200	143	11
OTHER SERVICES			
B. President's Household Staff: Wages and Allowances			
<i>Original</i> £272,000			
<i>Less Supplementary</i> <u>22,000</u>	250	251	-
C. Zoological Society of Ireland	2,500	2,817	169
D. Purchase of Sites and Buildings			
<i>Original</i> £631,000			
<i>Supplementary</i> <u>103,369,000</u>	104,000	76,717	-
E. New Works, Alterations and Additions			
<i>Original</i> £60,650,000			
<i>Less Supplementary</i> <u>4,000,000</u>	56,650	56,752	252
F.1. Maintenance and Supplies			
<i>Original</i> £17,892,000			
<i>Supplementary</i> <u>2,700,000</u>	20,592	21,559	587
F.2. Government Supplies Agency			
<i>Original</i> £1,747,000			
<i>Less Supplementary</i> <u>650,000</u>	1,097	1,086	32
F.3. Rents, Rates, etc.			
<i>Original</i> £36,635,000			
<i>Supplementary</i> <u>2,350,000</u>	38,985	36,818	(2,117)

Vote 10

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.4. Fuel, Electricity, Water, Cleaning Materials, etc.				
	<i>Original</i>	<i>£530,000</i>		
	<i>Less Supplementary</i>	<i><u>190,000</u></i>	340	360
				14
G. Purchase and Maintenance of Engineering Plant and Machinery and Stores		2,239	2,243	12
H.1. Hydrometric and Hydrological Investigations and Monitoring		416	402	9
H.2. Drainage and Localised Flood Relief - Design and Construction Works				
	<i>Original</i>	<i>£4,713,000</i>		
	<i>Less Supplementary</i>	<i><u>1,000,000</u></i>	3,713	2,827
				35
H.3. Drainage - Maintenance		7,129	7,425	117
H.4. Engineering Works				
	<i>Original</i>	<i>£1,530,000</i>		
	<i>Less Supplementary</i>	<i><u>440,000</u></i>	1,090	657
				-
Gross Total				
	<i>Original</i>	<i>£157,143,000</i>		
	<i>Supplementary</i>	<i><u>102,117,000</u></i>	259,260	228,267
				(702)
<i>Deduct:-</i>				
I. Appropriations in Aid				
	<i>Original</i>	<i>£10,500,000</i>		
	<i>Less Supplementary</i>	<i><u>500,000</u></i>	10,000	11,163
				1,137
Net Total				
	<i>Original</i>	<i>£146,643,000</i>		
	<i>Supplementary</i>	<i><u>102,617,000</u></i>	249,260	217,104
				(1,839)
SURPLUS TO BE SURRENDERED			£32,156,302	£40,830,081

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 10 - Office of the Public Works is compiled in accordance with the Statement of Accounting Policies and Principles with exceptions listed here. Accounting protocols appropriate to the specific requirement of the OPW are currently being developed. The basis for these has recently been published and circulated to relevant bodies including the Department of Finance and the Comptroller and Auditor General.

(a) Accrued Expenses

Liabilities are represented as goods or services received prior to 31 December 1999, which were paid for during January and February 2000

(b) Accrued Income

This is represented as demands for payment issued before 31 December 1999, for goods or services provided in 1999, 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.

(e) Statement of Capital Assets - 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 revised this year to reflect current building cost norms and standard land values having regard to criteria such as area, usage and location.
- (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.
- (iv) The method of capital asset valuation is being revised in OPW. The Office has initiated a process which will result in bringing the method of valuation more into line with standards used in the private sector commencing this year with state owned properties occupied by the OPW itself. For these properties the method of valuation used was the "existing use value". It is intended to use this revised method in future Appropriation Accounts.

(f) Capital Assets Under Development

All properties are valued on practical completion. Construction projects on-going at 31 December 1999, are not therefore shown as Capital Assets Under Development.

(g) Depreciation***Vehicles***

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

Other Capital Assets

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

Vote 10

2. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			217,104
Changes in Capital Assets			
Purchases Cash	(76,472)		
Disposals Cash	264		
Depreciation	2,289		
Loss on Disposals	<u>22</u>	(73,897)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(24)		
Decrease in Stock	<u>379</u>	<u>355</u>	(73,542)
Direct Expenditure			143,562
Expenditure Borne Elsewhere			
Notional Rents payable by OPW	3,244		
Notional Rents receivable by OPW ¹	(47,080)		
Net Allied Services Expenditure	<u>(87,983)</u>		(131,819)
Operating Cost			<u>11,743</u>

- 1.. 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 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			1,830,740
Current Assets			
Stocks (Note 13)		1,265	
Prepayments		2,591	
Accrued Income		1,358	
Euro Account		160	
EMTS - Current Account		16	
Central Bank Accounts Balances	44,797		
Less Orders Outstanding	<u>(11,942)</u>	<u>32,855</u>	
Total Current Assets		<u>38,245</u>	
Less Current Liabilities			
Accrued Expenses		1,888	
Deferred Income		222	
Other Credit Balances:			
Suspense	19,510		
Due to State (Note 14)	<u>1,360</u>	20,870	
Net Liability to the Exchequer (Note 5)		<u>11,985</u>	
Total Current Liabilities		<u>34,965</u>	
Net Current Assets			<u>3,280</u>
Net Assets			<u>1,834,020</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Land and Buildings £'000	Plant and Machinery £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	1,077,983	10,236	3,781	2,055	1,094,055
Additions	72,702 ¹	1,851	1,718	420	76,691
Disposals	(152)	(2,067)	(189)	(33)	(2,441)
Revaluations	671,152 ²	(99)	-	-	671,053
Gross Assets at 31 December 1999	<u>1,821,685</u>	<u>9,921</u>	<u>5,310</u>	<u>2,442</u>	<u>1,839,358</u>
Accumulated Depreciation					
Opening Balance at 1 January 1999	-	5,138	2,476	769	8,383
Depreciation for the year	-	1,067	763	459	2,289
Depreciation on Disposals	-	(1,895)	(126)	(33)	(2,054)
Cumulative Depreciation at 31 December 1999	-	<u>4,310</u>	<u>3,113</u>	<u>1,195</u>	<u>8,618</u>
Net Assets at 31 December 1999	<u>1,821,685</u>	<u>5,611</u>	<u>2,197</u>	<u>1,247</u>	<u>1,830,740</u>

Note:

1. The difference between the additions amount for Land and Buildings (£72.702m) and the outturn on subhead D (£76.717m) is made up of deposits paid in respect of properties, the purchase of which had not been completed at year end.
2. The high figure for revaluations of Land and Buildings results from the fact that OPW portfolio has been revalued to reflect current building cost norms and site values (See Note 1(e)).

5. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances
held at 31 December 1999**

	£'000	£'000
Surplus to be surrendered		32,156
Less: Exchequer Grant Undrawn		<u>(20,171)</u>
Net Liability to the Exchequer		<u>11,985</u>
Represented by:		
Debtors		
Net Central Bank Position		32,855
Less: Creditors		
Due to State	(1,360)	
Credit Balances: Suspense	<u>(19,510)</u>	<u>(20,870)</u>
		<u>11,985</u>

Vote 10

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Proceeds from the sale of certain properties	49,919
Recovery of irregular rent payments	<u>100,000</u>
	<u>149,919</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	57	Some consultancy projects did not proceed as quickly as anticipated.
C.	(317)	The additional expenditure was due to the accelerated progression of capital development works.
D.	27,283	The acquisition of a substantial property did not progress as quickly as had been anticipated.
F.3.	2,167	The saving was due to VAT liabilities being less than expected and delays in rationalisation of accommodation.
F.4.	(20)	The excess was caused by increased fuel bills at various prestige buildings
H.2.	886	Schemes at preparation stage did not progress as quickly as anticipated.
H.4.	433	The completion of the Tralee Ship Canal Project was deferred until 2000.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Rents	2,600,000	3,372,782
2.	Dublin Castle Receipts	625,000	802,760
3.	Sales of Property	200,000	233,508
4.	Recoveries by Government Supplies Agency for services carried out on repayment basis	1,300,000	1,124,518
5.	Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis		
	<i>Original</i>	<i>5,415,000</i>	
	<i>Less Supplementary</i>	<i><u>500,000</u></i>	
		4,915,000	5,358,012
6.	Fees, etc., in connection with the operation of the Local Loans Fund	10,000	2,728
7.	Miscellaneous, including sales of surplus stores, hire of plant, etc.	<u>350,000</u>	<u>268,452</u>
	Total		
	<i>Original</i>	<i>10,500,000</i>	
	<i>Less Supplementary</i>	<i><u>500,000</u></i>	
		<u>10,000,000</u>	<u>11,162,760</u>

Explanation of Variation

1. Recoveries of rent arrears from two major tenants led to additional receipts.
2. The increase is attributable to higher than anticipated admission receipts at Dublin Castle.

3. Receipts were higher than expected.
4. Receipts were reduced due to changes in accounting procedures in the GSA (see Note 15)
5. Recoveries from other Departments were greater than expected.
6. Receipts from penal interest were less than anticipated.
7. Sales of engineering plant and surplus stores were less than expected.

9. COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 2000 and subsequent years is estimated to be £2,626,000.

(B) Multi-annual Capital Commitments

The following table details expenditure in 1999 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1999.

	£
Expenditure	63,723,944
Commitments to be met in subsequent years	102,665,000

(C) Major Capital Projects

Expenditure was incurred on 11 projects during 1999 where the total estimated cost of the individual project will exceed £5 million. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/1998 £	Expenditure 1999 £	Subsequent Years £
Department of Defence GHQ	6,445,966	48,124	100,000
Store Street Garda Station	6,216,712	145,971	50,000
Houses of the Oireachtas - Leinster House	3,209,705	5,041,106	16,750,000
Department of Education and Science Main Development	331,437	1,331,994	11,000,000
National Library - NCAD Extension	406,938	1,506,578	4,600,000
National Museum - Turlough Park House (a)	97,944	2,973,152	5,900,000
National Archives	146	43,583	13,500,000
Office of the Revenue Commissioners - Custom House, Dublin Port	-	106,862	7,900,000
Department of Justice, Equality and Law Reform-72/76 Stephen's Green	-	117,289	12,400,000
Templemore Garda Station	-	187,174	5,410,000
Cappamore Drainage Scheme	1,379,263	1,655,815	3,965,000

- (a) The total estimated cost includes £2m provided by Mayo County Council and £0.4m by the Department of Arts, Heritage, Gaeltacht and the Islands.

Vote 10

(D) Future Payments in respect of leased properties.

There were commitments outstanding at the end of 1999 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

	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	35,437	18	3	10,379
Overtime and extra attendance	200,638	168	6	15,273
Miscellaneous	5,402	30	-	-
Total extra remuneration	241,477	*	9	-

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

11. MISCELLANEOUS ITEMS

On the basis of a proposal from the Office's Partnership Committee, the merit pay element of staff's remuneration package was pooled and used to fund a social function to mark the millennium. (Administrative Budget Agreements Paragraph 7.1.4 and E101/1/92).

Compensation and associated legal and miscellaneous costs totalling £31,115 and ranging from £7,000 to £12,063, were paid in three cases of personal injury claims by employees arising out of accidents at work. (Department of Finance delegated sanctions of 5/5/88 and 8/8/91).

Sums totalling £146,597 and ranging from £1,121 to £60,000 were paid in settlement of eight claims for injuries to persons on State property (Department of Finance delegated sanction of 8/8/91 and sanctions of 29/9/99 and 1/12/99).

Seven payments totalling £47,243 and ranging from £290 to £23,891 were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91 and sanction of 4/2/00).

Eight payments totalling £6,443 and ranging from £62 to £3,197 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91).

One member of staff was paid £7,338 in respect of compensation for loss of earnings as a result of being transferred to a new location (Department of Finance sanction May 1999 and Labour Court Recommendations 11997 and 16013 refer).

An amount of £178,895 was recovered in 1999 in respect of irregular rent payments bringing total recoveries to £305,941. £100,000 was lodged to the Department of Finance as an Exchequer Extra Receipt. The balance is retained pending assessment for Capital Gains Tax.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry-over of £1,154,000 from the Vote for 1999 was included in the estimate for 2000. The overall saving on the administrative budget in 1999 was £1,906,000.

The outturn for subhead A.1. includes expenditure of £25,157 in respect of the salary of one officer on loan without repayment.

Three retired civil servants in receipt of civil service pensions were re-engaged and were paid sums totalling £37,391 ranging from £9,656 to £14,375.

Expenditure in 1999 on services provided on a repayment basis included £4,825,147 on Prison Projects and £16,618 on Fishery Harbour Centres.

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 1999 comprise:

	£'000
Engineering Stocks	634
Clothing Stocks	237
Paper and Stationery	242
Building Materials	111
Miscellaneous Stocks	<u>41</u>
	<u>1,265</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Withholding Tax	571
Income Tax	440
Pay Related Social Insurance	245
Receipts in respect of irregular rents	
payment/capital gains tax	79
Pension Contributions	10
Loan Repayments	<u>15</u>
	<u>1,360</u>

15. OPERATING ACCOUNTS IN THE GOVERNMENT SUPPLIES AGENCY

The OPW Strategy Statement requires the Government Supplies Agency (GSA) to be more commercially minded in its operations. One of the changes considered essential in order to develop GSA along more commercial lines was a new financial system. In 1999, as an initial step, the GSA changed to operating accounts for certain activities. Under this new system, activities which have the potential to be self-financing and which were previously funded from subhead F.2. of the OPW Vote are instead funded by receipts generated by the activities themselves, with excess funds being transferred to Appropriations-in-Aid whenever appropriate. This resulted in reduced expenditure of £661,000 on subhead F.2. in 1999, which more than offset a shortfall of £175,000 in Appropriations-in-Aid. The Department of Finance has been consulted on how GSA might be progressed to full 'trading account status'.

16. NEW WORKS, ALTERATIONS AND ADDITIONS

Analysis of Major Expenditure in 1999

	Project	Estimate Provision £	Outturn £
1.	Garda Stations: Erection of new buildings and major improvement schemes	6,000,000	3,515,419
2.	Social, Community and Family Affairs: Erection of new buildings and major improvement schemes	7,000,000	5,528,968
3.	Rationalisation of Office Accommodation	3,500,000	14,427,439
4.	Agriculture and Food: Erection of new buildings and major improvement schemes	900,000	653,639
5.	Minor New Works including Disabled Access Programme	2,500,000	7,073,359
6.	Health and Safety Programme	5,000,000	1,041,435
7.	National Museum Programme	8,000,000	5,197,853
8.	National Library Programme	3,500,000	3,012,170
9.	Houses of the Oireachtas	10,000,000	5,041,106
10.	Department of Education and Science Main Development	500,000	1,331,994
11.	Royal Hospital Kilmainham: Deputy Master's House	700,000	1,604,065
12.	Department of Agriculture and Food: Davitt House	1,000,000	973,754
13.	Other Projects	<u>8,050,000</u>	<u>7,350,740</u>
	<i>Original</i>	<i>£60,650,000</i>	
	<i>Less Supplementary</i>	<i><u>4,000,000</u></i>	
Total		<u>56,650,000</u>	<u>56,751,941</u>

17. SERVICES SUPPLIED TO OTHER DEPARTMENTS 1999 (SUBHEAD F.3. - RENTS, RATES, etc.)

Departments, etc.	Estimate Provision £	Outturn £
Oireachtas	510,000	336,294
Taoiseach	805,000	633,503
Finance	2,810,000	2,572,221
Revenue	8,280,000	8,017,916
Office of Public Works	3,360,000	1,920,940
Ombudsman	380,000	361,723
Justice, Equality and Law Reform	9,260,000	6,409,684
Environment and Local Government	900,000	707,830
Education and Science	985,000	865,504
Foreign Affairs	1,410,000	3,192,454
Social, Community and Family Affairs	4,105,000	3,890,747
Health and Children	460,000	871,029
Agriculture and Food	1,705,000	1,412,304
Enterprise, Trade and Employment	1,760,000	1,933,632
Defence	240,000	220,616
Marine and Natural Resources	160,000	352,237
Public Enterprise	1,060,000	1,696,741
Arts, Heritage, Gaeltacht and Islands	735,000	1,331,966
Tourism, Sport and Recreation	60,000	90,791
<i>Original</i> £36,635,000		
<i>Supplementary</i> <u>2,350,000</u>		
Total	<u>38,985,000</u>	<u>36,818,132</u>

BRIAN MURPHY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 30 Márta 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	2,189	2,006	-
A.2. Travel and Subsistence	61	64	2
A.3. Incidental Expenses	139	136	18
A.4. Postal and Telecommunications Services	39	30	-
A.5. Apparatus and Chemical Equipment	1,196	1,133	7
A.6. Office Premises Expenses	170	194	12
A.7. Consultancy Services	50	10	-
Gross Total	3,844	3,573	39
<i>Deduct:</i>			
A.8. Appropriations in Aid	23	83	30
Net Total	3,821	3,490	9

SURPLUS TO BE SURRENDERED

£331,207 €420,546

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			3,490
Changes in Capital Assets			
Purchases Cash	(727)		
Depreciation	<u>387</u>	(340)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>21</u>	(319)
Direct Expenditure			3,171
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	235		
Notional Rents	<u>843</u>		<u>1,078</u>
Operating Cost			<u><u>4,249</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			1,043
Current Assets			
Prepayments		35	
Accrued Income		30	
Other Debit Balances:			
Travelling Imprests	2		
Recoupment of travel	<u>3</u>	5	
PMG Balance and Cash	474		
Less Orders Outstanding	<u>(261)</u>	<u>213</u>	
Total Current Assets		<u>283</u>	
Less Current Liabilities			
Accrued Expenses		74	
Other Credit Balances:			
Due to State (Note 11)	27		
Payroll Deductions	7		
Other Suspense Items	<u>54</u>	88	
Net Liability to the Exchequer (Note 4)		<u>130</u>	
Total Current Liabilities		<u>292</u>	
Net Current Liabilities			<u>(9)</u>
Net Assets			<u>1,034</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999¹

	Equipment £'000
Cost or Valuation at 1 January 1999	1,751
Additions	<u>722</u>
Gross Assets at 31 December 1999	<u>2,473</u>
Accumulated Depreciation	
Opening Balance at 1 January 1999	1,043
Depreciation for the year	<u>387</u>
Cumulative Depreciation at 31 December 1999	<u>1,430</u>
Net Assets at 31 December 1999	<u>1,043</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 1999**

	£'000	£'000
Surplus to be surrendered		331
Less Exchequer Grant Undrawn		<u>(201)</u>
Net Liability to the Exchequer		<u>130</u>
Represented by:		
Debtors		
Net PMG position and cash	213	
Debit Balances: Suspense	<u>5</u>	218
Less Creditors		
Due to State	(27)	
Credit Balances: Suspense	<u>(61)</u>	<u>(88)</u>
		<u>130</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.7.	40	Expected expenditure under this subhead was not required in 1999. Will be drawn down in 2000.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for various analyses, examinations, tests, etc.	20,000	83,201
2. Recoupment from EU for Research/Development Projects	<u>3,000</u>	<u>-</u>
	<u>23,000</u>	<u>83,201</u>

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. Professional Withholding Tax which had not been claimed for a number of years was also reclaimed.

7. COMMITMENTS

Orders to the value of £25,892 which were placed during 1999, were not delivered until 2000.

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	12,072	13	-	-
Overtime and extra attendance	27,981	11	2	5,603
Total extra remuneration	40,053	21*	3*	5,871

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

9. MISCELLANEOUS ITEMS

A total of £214,000 was included in the 2000 Estimate under the terms of the delegated administrative budget scheme.

A total of £4,378 was spent on merit awards in 1999 (*i.e.* 15 individuals received awards ranging in value from £25 to £675).

A sum of £5,000 was received from subhead S. of the Vote for the Office of the Minister for Finance under the Change Management Fund, of which, £3,781 was expended in 1999.

The Net Allied Services Expenditure of £235,000 included in the Operating Cost Statement relates to expenditure borne on Vote 7 - Superannuation and Retired Allowances.

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 1999 consisted of:

	£'000
Income Tax	1
Value Added Tax	31
Pay Related Social Insurance	(5)
	<u>27</u>

DR. MÁIRE C. WALSH
Accounting Officer
STATE LABORATORY
30 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted, for Secret Service.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Secret Service	735	301	-

SURPLUS TO BE SURRENDERED

£434,293 €551,438

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 1999

	£'000	£'000
Current Assets		
Amount Owed by the Exchequer (Note 2)	<u>16</u>	
Less Current Liabilities		
PMG Balance and Cash	<u>16</u>	
Net Current Assets		<u>-</u>
Net Assets		<u>-</u>

2. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1999.**

	£'000
Surplus to be surrendered	434
Less Exchequer Grant Undrawn	<u>(450)</u>
	<u>(16)</u>
Represented by:	
Creditors	
Net PMG position and cash	<u>(16)</u>

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

The estimate is necessarily conjectural.

JOHN HURLEY
Accounting Officer
DEPARTMENT OF FINANCE
21 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	3,300	2,650	-
A.2. Travel and Subsistence	150	149	7
A.3. Incidental Expenses	445	286	16
A.4. Postal and Telecommunications Services	150	53	8
A.5. Office Machinery and other Office Supplies	449	335	29
A.6. Office Premises Expenses	150	81	6
A.7. Consultancy Services	1,050	468	19
OTHER SERVICES			
B. Contributions to International Organisations	15	14	-
C. Law Reform Commission (Grant-in-Aid)	868	867	-
D. General Law Expenses	55	129	4
Gross Total	6,632	5,032	89
<i>Deduct:-</i>			
E. Appropriations in Aid	10	17	7
Net Total	6,622	5,015	82

SURPLUS TO BE SURRENDERED

£1,606,796 €2,040,210

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			5,015
Changes in Capital Assets			
Purchases Cash	(190)		
Disposals Cash	5		
Depreciation	<u>443</u>	258	
Assets Under Development			
Cash Payments		(165)	
Changes in Net Current Assets			
Increase in Closing Accruals	14		
Increase in Stock	<u>(18)</u>	<u>(4)</u>	<u>89</u>
Direct Expenditure			5,104
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	460		
Notional Rents	<u>434</u>		<u>894</u>
Operating Cost			<u>5,998</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			1,536
Assets Under Development (Note 4)			<u>41</u>
Current Assets			1,577
Stocks (Note 12)		33	
Prepayments		39	
Accrued Income		7	
Other Debit Balances:			
Personal Imprest	5		
Due from State (Note 13)	7		
Staff Uniforms	<u>2</u>	14	
PMG Balance and Cash	400		
Less Orders Outstanding	<u>(157)</u>	<u>243</u>	
Total Current Assets		<u>336</u>	
Less Current Liabilities			
Accrued Expenses		128	
Other Credit Balances:			
Payroll Deductions	8		
Recoupable Travel	10		
Change Management Fund	<u>44</u>	62	
Net Liability to Exchequer (Note 5)		<u>195</u>	
Total Current Liabilities		<u>385</u>	
Net Current Liabilities			<u>(49)</u>
Net Assets			<u>1,528</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	790	686	1,476
Additions	1,068	13	1,081
Disposals	(5)	=	(5)
Gross Assets at 31 December 1999	<u>1,853</u>	<u>699</u>	<u>2,552</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	418	155	573
Depreciation for the year	<u>372</u>	<u>71</u>	<u>443</u>
Cumulative Depreciation at 31 December 1999	<u>790</u>	<u>226</u>	<u>1,016</u>
Net Assets at 31 December 1999	<u>1,063</u>	<u>473</u>	<u>1,536</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Applications £'000
Amounts brought forward at 1 January 1999	671
Cash payments for the year	165
Transferred to Asset Register	(795)
Amounts carried forward at 31 December 1999	<u>41</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 1999.**

	£'000	£'000
Surplus to be surrendered		1,607
Less Exchequer Grant Undrawn		(1,412)
Amount owed by the Exchequer		<u>195</u>
Represented by:		
Debtors		
Net PMG position and cash	243	
Debit Balances: Suspense	7	
Due from State	<u>1</u>	257
Less: Creditors		
Credit Balances: Suspense	(62)	(62)
		<u>195</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	650	The savings arose because a number of vacancies remained unfilled or were not filled for large parts of the year.
A.3.	159	The savings arose because expenditure on miscellaneous items, inter alia publications, and a drafting conference, which was deferred to 2000, was less than expected.
A.4.	97	Developments during the year such as the installations of the Offices' first PABX and the provisions of VPN have contributed to a saving in telecommunications costs.
A.5.	114	The savings arose because expenditure on the purchase of replacement computer hardware was not completed by the end of the year. Also expenditure on office supplies was less than expected.
A.6.	69	The savings arose due to the fact that work to upgrade the windows in the Merrion Street Building did not take place during the year. Expenditure on the purchase of new office furniture and fittings was less than expected.
A.7.	582	Provision for contract drafters was not taken up to the fullest extent. The final payment in respect of the project to publish the Irish Statute Book on CD-ROM was reduced when a penalty was applied on the contract.
D	(74)	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	16,711

Explanation of Variation

Receipts in respect of royalties from the sale of the Irish Statute Book on CD-ROM were higher than expected.

8. COMMITMENTS

A commitment of £203,000 has been entered into for indexation, cataloguing, know how and support clerical services to be provided in 2000.

9. MATURED LIABILITIES

Matured liabilities undischarged at the year end amounted to £2,846.

Vote 13

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	29,240	17	2	9,567
Overtime and extra attendance	7,365	15	-	-
Total extra remuneration	36,605	32	2	9,567

11. MISCELLANEOUS ITEMS

Two retired civil servants in receipt of civil service pensions were re-employed at costs of £70,065 and £47,190 respectively.

The Net Allied Services expenditure of £460,000 is made up of the following estimated amounts borne on other Votes:

Vote		£'000
7	Superannuation and Retired Allowances	241
10	Office of Public Works	52
20	Garda Síochána	104
Central Fund	Pensions in respect of former Attorney General and widow of former Attorney General	<u>63</u> <u>460</u>

In addition to the amount expended under the subheads an amount of £44,500 was received from subhead S. of the Vote for the Office of the Minister for Finance in respect of the Change Management Fund.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £284,700 is included in the estimate for 2000.

12. STOCKS

Stocks at 31 December 1999 comprised:

	£'000
Stationery	24
Irish Statute Book on CD-ROM	3
Publications for Sale	<u>6</u> <u>33</u>

13. DUE FROM THE STATE

The amount due from the State at 31 December 1999 consisted of:

	£'000
Income Tax	(11)
Withholding Tax	8
Pay Related Social Insurance	<u>(4)</u>
	<u>(7)</u>

FINOLA FLANAGAN
Accounting Officer
 OFFICE OF THE ATTORNEY GENERAL
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,152	1,089	-
A.2. Travel and Subsistence	30	53	5
A.3. Incidental Expenses	93	69	6
A.4. Postal and Telecommunications Services	41	31	1
A.5. Office Machinery and other Office Supplies	90	82	-
A.6. Office Premises Expenses	192	83	4
OTHER SERVICES			
B. Fees to Counsel			
<i>Original</i>	<i>£6,222,000</i>		
<i>Supplementary</i>	<i><u>1,730,000</u></i>	7,952	8,113
			953
C. General Law Expenses	704	496	303
Gross Total			
<i>Original</i>	<i>£8,524,000</i>		
<i>Supplementary</i>	<i><u>1,730,000</u></i>	10,254	10,016
			1,272
<i>Deduct:-</i>			
D. Appropriations in Aid	5	3	-
Net Total			
<i>Original</i>	<i>£8,519,000</i>		
<i>Supplementary</i>	<i><u>1,730,000</u></i>	10,249	10,013
			1,272
SURPLUS TO BE SURRENDERED		£236,441	€300,218

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			10,013
Changes in Capital Assets			
Purchases Cash	(50)		
Depreciation	<u>58</u>	8	
Changes in Net Current Assets			
Decrease in Closing Accruals	(515)		
Increase in Stock	<u>(7)</u>	<u>(522)</u>	<u>(514)</u>
Direct Expenditure			9,499
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	147		
Notional Rents	<u>186</u>		<u>333</u>
Operating Cost			<u><u>9,832</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			196
Current Assets			
Stocks (Note 10)		22	
Prepayments		8	
PMG Balance and Cash	905		
Less Orders Outstanding	<u>(722)</u>	183	
Other Debit Balances:			
Salary Advances		1	
Travel Imprests		3	
Other Suspense		1	
Amount owed by the Exchequer (Note 4)		<u>3</u>	
Total Current Assets		<u>221</u>	
Less Current Liabilities			
Accrued Expenses		1,280	
Other Credit Balances:			
Payroll Deductions	5		
Due to State (Note 11)	<u>186</u>	<u>191</u>	
Total Current Liabilities		<u>1,471</u>	
Net Current Liabilities			<u>(1,250)</u>
Net Liabilities			<u><u>(1,054)</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	306	211	517
Additions	<u>46</u>	<u>4</u>	<u>50</u>
Gross Assets at 31 December 1999	<u>352</u>	<u>215</u>	<u>567</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	184	129	313
Depreciation for the year	<u>43</u>	<u>15</u>	<u>58</u>
Cumulative Depreciation at 31 December 1999	<u>227</u>	<u>144</u>	<u>371</u>
Net Assets at 31 December 1999	<u>125</u>	<u>71</u>	<u>196</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 1999**

	£'000	£'000
Surplus to be surrendered		236
Less Exchequer Grant Undrawn		<u>(239)</u>
Amount owed by the Exchequer		<u>(3)</u>
Represented by:		
Debtors		
Net PMG position and cash	183	
Debit Balances: Suspense	<u>5</u>	188
Less: Creditors		
Due to State	(186)	
Credit Balances: Suspense	<u>(5)</u>	<u>(191)</u>
		<u>(3)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(23)	The excess was due (i) to increased participation levels at international law conferences, and (ii) the carryover of travel claims in respect of travel undertaken in 1998.
A.3.	24	Expenditure was less than expected on consultancy, security services and training.

- A.6. 109 Certain improvement works to the premises which were planned for 1999 did not proceed as quickly as expected.
- C. 208 The saving arose because a provisional sum set aside to meet legal costs in a small number of exceptional cases was not expended as those cases were still before the courts at year end.

6. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is £3.5 million - the commitments arise from briefs issued to counsel but not yet finalised.

7. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 1999 was £7,197.

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	17,658	4	2	10,321
Overtime and extra attendance	3,432	11	-	-
Total extra remuneration	21,090	13*	2	10,321

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

9. MISCELLANEOUS ITEMS

Expenditure on official gifts given by this Office during the year amounted to £1,606.

Under the delegated administrative budget scheme, a carryover of £80,000 is included in the Estimate for 2000.

The Net Allied Services expenditure of £147,000 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	38
10. Office of Public Works	5
20. Garda Síochána	<u>104</u>
	<u>147</u>

Vote 14

10. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	21
IT Consumables <i>etc.</i>	<u>1</u>
	<u>22</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	5
Withholding Tax	<u>181</u>
	<u>186</u>

BARRY DONOGHUE

Accounting Officer

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

30 March 2000

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 1999 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 1999.

JOHN PURCELL

Comptroller and Auditor General

VALUATION OFFICE

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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 and certain minor services.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	3,935	3,758	-
A.2. Travel and Subsistence	331	336	7
A.3. Incidental Expenses	150	194	4
A.4. Postal and Telecommunications Services	55	62	-
A.5. Office Machinery and other Office Supplies	500	330	(12)
A.6. Office Premises Expenses	100	106	3
A.7. Consultancy Services	10	-	-
OTHER SERVICES			
B. Valuation Tribunal	175	126	-
C. Legal Expenses	50	73	-
Gross Total	5,306	4,985	2
<i>Deduct:-</i>			
D. Appropriations in Aid	900	1,215	(14)
Net Total	4,406	3,770	16

SURPLUS TO BE SURRENDERED

£636,175 €807,776

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			3,770
Changes in Capital Assets			
Purchases Cash	(148)		
Depreciation	235		
Gain on Disposals	(1)		
Disposals Cash	1	87	
Assets under Development			
Cash Payments		(3)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(77)		
Increase in Stock	(2)	(79)	5
Direct Expenditure			3,775
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			2,834
Operating Cost			<u>6,609</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			1,016
Assets Under Development (Note 4)			<u>24</u> 1,040
Current Assets			
Stocks (Note 11)		13	
Prepayments		23	
Accrued Income		18	
Other Debit Balances :			
Imprest		12	
PMG Balance and Cash	972		
Less Orders Outstanding	<u>(122)</u>	<u>850</u>	
Total Current Assets		<u>916</u>	
Less Current Liabilities			
Accrued Expenses		25	
Deferred Income		32	
Other Credit Balances:			
Suspense	470		
Due to State (Note 12)	<u>91</u>	561	
Net Liability to the Exchequer (Note 5)		<u>301</u>	
Total Current Liabilities		<u>919</u>	
Net Current Assets			<u>(3)</u>
Net Assets			<u>1,037</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	763	985	1,748
Additions	135	13	148
Disposals	<u>(14)</u>	<u>-</u>	<u>(14)</u>
Gross Assets at 31 December 1999	<u>884</u>	<u>998</u>	<u>1,882</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	502	143	645
Depreciation for the year	123	112	235
Depreciation on Disposals	<u>(14)</u>	<u>-</u>	<u>(14)</u>
Cumulative Depreciation at 31 December 1999	<u>611</u>	<u>255</u>	<u>866</u>
Net Assets at 31 December 1999	<u>273</u>	<u>743</u>	<u>1,016</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	Computer Application £'000
Amounts brought forward at 1 January 1999	21
Cash Payments for 1999	<u>3</u>
Amounts carried forward at 31 December 1999	<u>24</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 1999.**

	£'000	£'000
Surplus to be surrendered		636
Less Exchequer Grant Undrawn		<u>(335)</u>
Net Liability to the Exchequer		<u>301</u>
Represented by:		
Debtors		
Net PMG position and cash	850	
Debit Balances: Suspense	<u>12</u>	862
Less Creditors		
Due to State	(91)	
Credit Balances: Suspense	<u>(470)</u>	<u>(561)</u>
		<u>301</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(44)	The excess on this subhead arose because expenditure on incidentals was higher than expected.
A.5.	170	Estimated expenditure in connection with revaluation was lower than anticipated.
A.7.	10	No expenditure was incurred in 1999.
B.	49	The costs associated with running the Tribunal were not as high as anticipated.
C.	(23)	Expenditure under this subhead is difficult to estimate accurately.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Valuation Tribunal Appeal fees	40,000	25,505
2. Valuation Certificate fees	20,000	48,633
3. Valuation Revision fees	660,000	788,550
4. Commissioners Appeal fees	160,000	238,750
5. Miscellaneous	<u>20,000</u>	<u>113,230</u>
	<u>900,000</u>	<u>1,214,668</u>

Explanation of Variation

- 1 There was an unexpected fall in Tribunal fee receipts compared to 1998.
- 2 The volume of activity was greater than anticipated.
- 3 The number of revision requests was greater than expected.
- 4 The level of Appeals to the Commissioner was greater than estimated.
- 5 By their nature receipts under this heading are difficult to estimate. However, sales of maps to Local Authorities have contributed to the increase.

8. COMMITMENTS

At 31 December 1999, commitments totalled £82,864.

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	11,767	12	-	-
Overtime and extra attendance	31,635	28	2	7,152
Total extra remuneration	43,402	37*	2	7,152

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

10. MISCELLANEOUS ITEMS

In addition to the amounts expended under subhead A.3., an amount of £12,242 was received from the Change Management Fund, subhead S. of the Vote for the Office of the Minister for Finance.

In addition to the amounts expended under subhead A.5., an amount of £5,013 was received from the Change Management Fund, subhead S. of the Vote for the Office of the Minister for Finance.

Vote 15

11. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Valuation Office consumable stock	9
Valuation Tribunal consumable stocks	4
	<u>13</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	63
Pay Related Social Insurance	10
Withholding Tax	2
Pension Contributions	<u>16</u>
	<u>91</u>

JAMES V. ROGERS
Accounting Officer
VALUATION OFFICE
30 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

	Total Amount Paid	Total No. of Registers	Registers of Registers of Registers of	Registers of Registers of Registers of
	11,787	12	12	12
	31,745	28	28	28
	47,012	40	40	40
	89,544	80	80	80

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	2,642	2,789	-
A.2. Travel and Subsistence	201	248	6
A.3. Incidental Expenses	200	204	14
A.4. Postal and Telecommunications Services	540	220	17
A.5. Office Machinery and other Office Supplies	503	483	104
A.6. Office Premises Expenses	206	170	9
A.7. Fees to Examiners, etc.	540	505	(94)
A.8. Advertising, Printing and Examinations	972	1,150	54
Gross Total	5,804	5,769	110
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1	3	-
Net Total	5,803	5,766	110

SURPLUS TO BE SURRENDERED

£36,593 €46,464

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			5,766
Changes in Capital Assets			
Purchases Cash	(270)		
Depreciation	<u>235</u>	(35)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(19)		
Decrease in Stock	<u>7</u>	(12)	(47)
Direct Expenditure			5,719
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>659</u>
Operating Cost			<u><u>6,378</u></u>

Vote 16

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			794
Current Assets			
Stocks (Note 9)	125		
Prepayments	112		
Other Debit Balances	<u>36</u>	273	
PMG Balance and Cash	170		
Less Orders Outstanding	<u>(145)</u>	25	
Amount owed by the Exchequer (Note 4)		<u>22</u>	
Total Current Assets		<u>320</u>	
Less Current Liabilities			
Accrued Expenses	222		
Due to State (Note 10)	10		
Other Credit Balances:	<u>73</u>		
Total Current Liabilities		<u>305</u>	
Net Current Assets			<u>15</u>
Net Assets			<u>809</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	1,267	608	1,875
Additions	<u>241</u>	<u>29</u>	<u>270</u>
Gross Assets at 31 December 1999	<u>1,508</u>	<u>637</u>	<u>2,145</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	785	331	1,116
Depreciation for the year	<u>172</u>	<u>63</u>	<u>235</u>
Cumulative Depreciation at 31 December 1999	<u>957</u>	<u>394</u>	<u>1,351</u>
Net Assets at 31 December 1999	<u>551</u>	<u>243</u>	<u>794</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 1999

	£'000	£'000
Surplus to be surrendered		37
Less Exchequer Grant Undrawn		<u>(59)</u>
Amount owed by the Exchequer		<u>(22)</u>
Represented by:		
Debtors		
Net PMG position and cash	25	
Debit Balances : Suspense	<u>36</u>	61
Less Creditors		
Due to State	(10)	
Credit Balances : Suspense	<u>(73)</u>	<u>(83)</u>
		<u>(22)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	(147)	In May 1999 the Department of Finance sanctioned the creation of thirty transient/temporary additional posts to authorised staffing levels. The excess is due to the cost of additional salaries and the higher than anticipated level of overtime.
A.4.	320	The estimate was over-provided and the cost of postal and telecommunications charges was less than anticipated.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Miscellaneous	1,000	2,899

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	24,823	28	-	-
Overtime and extra attendance	201,704	129	3	13,901
Total extra remuneration	226,527	131*	3	13,901

* This represents the total number of individuals receiving an allowance of any kind - certain individuals received more than one allowance.

Vote 16

8. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £213,000 is included in the estimate for 2000.

A Payment of £6,500 was made from subhead A.3. in settlement of a legal action.

A sum of £136,562 was received under the Change Management Fund (subhead S. of the Vote for the Office of the Minister for Finance).

A total of £3,400 was spent on merit awards in 1999.

9. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Miscellaneous	1
Registry supplies including	
IT Consumables <i>etc.</i>	3
Stationery	<u>121</u>
	<u>125</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	(11)
Pay Related Social Insurance	(4)
Withholding Tax	3
Value Added Tax	<u>22</u>
	<u>10</u>

JOSEPH BOYLE
Accounting Officer
CIVIL SERVICE COMMISSION
24 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,114	1,030	-
A.2. Travel and Subsistence	40	37	-
A.3. Incidental Expenses	100	113	1
A.4. Postal and Telecommunications Services	45	35	1
A.5. Office Machinery and other Office Supplies	90	81	(5)
A.6. Office Premises Expenses	56	31	1
A.7. Consultancy and Legal Fees	20	6	-
PUBLIC OFFICES COMMISSION			
B.1. Salaries, Wages and Allowances	350	312	-
B.2. Travel and Subsistence	5	7	1
B.3. Incidental Expenses	126	99	-
B.4. Postal and Telecommunications Services	10	9	-
B.5. Office Machinery and other Office Supplies	20	17	(2)
B.6. Office Premises Expenses	15	8	1
B.7. Consultancy and Legal Fees	30	-	3
OFFICE OF THE INFORMATION COMMISSIONER			
C.1. Salaries Wages and Allowances	245	226	-
C.2. Travel and Subsistence	15	3	-
C.3. Incidental Expenses	25	50	1
C.4. Postal and Telecommunications Services	10	8	-
C.5. Office Machinery and other Office Supplies.	15	11	(2)
C.6. Office Premises Expenses	20	10	1
C.7. Consultancy and Legal Fees	40	79	-
Total	2,391	2,172	1

SURPLUS TO BE SURRENDERED

£219,167 €278,285

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			2,172
Changes in Capital Assets			
Purchases Cash	(56)		
Depreciation	<u>96</u>	40	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>3</u>	<u>43</u>
Direct Expenditure			2,215
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>425</u>
Operating Cost			<u><u>2,640</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			325
Current Assets			
Stocks (Note 8)		13	
Prepayments		13	
PMG Balance and Cash	329		
Less Orders Outstanding	<u>(185)</u>	<u>144</u>	
Total Current Assets		<u>170</u>	
Less Current Liabilities			
Accrued Expenses		14	
Other Credit Balances:			
Due to State (Note 9)	1		
Payroll Deductions	7		
Change Management Fund	23		
Referendum Commission	<u>5</u>	36	
Net Liability to the Exchequer (Note 4)		<u>108</u>	
Total Current Liabilities		<u>158</u>	
Net Current Assets			<u>12</u>
Net Assets			<u><u>337</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	442	212	654
Additions	<u>50</u>	<u>6</u>	<u>56</u>
Gross Assets at 31 December 1999	<u>492</u>	<u>218</u>	<u>710</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	267	22	289
Depreciation for the year	<u>74</u>	<u>22</u>	<u>96</u>
Cumulative Depreciation at 31 December 1999	<u>341</u>	<u>44</u>	<u>385</u>
Net Assets at 31 December 1999	<u>151</u>	<u>174</u>	<u>325</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 1999

	£'000	£'000
Surplus to be surrendered		219
Less Exchequer Grant Undrawn		<u>(111)</u>
Net Liability to the Exchequer		<u>108</u>
Represented by:		
Debtors		
Net PMG position and cash		144
Less Creditors		
Due to State	(1)	
Credit Balances: Suspense	<u>(35)</u>	<u>(36)</u>
		<u>108</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.6.,B.6. & C.6.	25 7 10	The saving arose because (i) heating and lighting costs for the first full year of occupancy of the new premises were less than expected and (ii) painting of the exterior of the premises was deferred until 2000.
A.7.	14	The saving arose because of lower than expected expenditure on legal services.
B.7.	30	The saving arose because expenditure on legal services by the Public Offices Commission did not arise in 1999.
C.2.	12	The saving arose because of lower than expected expenditure on travel and subsistence by the Office of the Information Commissioner.
C.3.	(25)	The excess was due to higher than expected costs for the design and printing of the Annual Report of the Information Commissioner, and for two volumes of Decisions under Section 34 of the Freedom of Information Act, 1997.
C.7.	(39)	The excess was due to higher than expected expenditure on legal services by the Office of the Information Commissioner.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	10,617	4	-	-
Overtime and extra attendance	23,414	23	1	7,501
Total extra remuneration	34,031	24*	1	7,501

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

7. MISCELLANEOUS ITEMS

There is a carryover of £206,000 from 1999 to 2000 under the terms of the Administrative Budget Agreement.

A sum of £2,150 was spent on merit awards (*i.e.* 9 awards ranging from £150 to £350).

In addition to the amount expended under subhead A.3. - Incidental Expenses, a sum of £30,058 was received from the Change Management Fund (subhead S. of the Vote for the Office of the Minister for Finance).

8. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	8
IT Consumables	<u>5</u>
	<u>13</u>

9. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Withholding Tax	<u>1</u>
	<u>1</u>

PAT WHELAN
Accounting Officer
 OFFICE OF THE OMBUDSMAN
 29 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE CHIEF STATE SOLICITOR

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Chief State Solicitor.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	7,458	8,474	-
A.2. Travel and Subsistence	60	40	3
A.3. Incidental Expenses	290	302	29
A.4. Postal and Telecommunications Services	255	251	12
A.5. Office Machinery and other Office Supplies	460	381	(16)
A.6. Office Premises Expenses	300	136	3
A.7. Consultancy Services	130	16	1
OTHER SERVICES			
B. Fees to Counsel	6,838	6,257	711
C. General Law Expenses	5,350	3,533	217
Gross Total	21,141	19,390	960
<i>Deduct:-</i>			
D. Appropriations in Aid	143	861	49
Net Total	20,998	18,529	911
SURPLUS TO BE SURRENDERED	£2,469,370	€3,135,453	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			18,529
Changes in Capital Assets			
Purchases Cash	(266)		
Depreciation	<u>280</u>	14	
Changes in Net Current Assets			
Increase in Closing Accruals	102		
Increase in Stock	<u>(14)</u>	<u>88</u>	<u>102</u>
Direct Expenditure			18,631
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	536		
Notional Rents	<u>640</u>		<u>1,176</u>
Operating Cost			<u>19,807</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			1,152
Current Assets			
Stocks (Note 11)		49	
Prepayments		41	
Accrued Income		49	
Other Debit Balances:			
Advance to OPW	75		
Personal Imprest	6		
Other Suspense	<u>75</u>	156	
PMG Balance and Cash	3,192		
Less Orders Outstanding	<u>(2,425)</u>	<u>767</u>	
Total Current Assets		<u>1,062</u>	
Less Current Liabilities			
Accrued Expenses		1,001	
Other Credit Balances:			
Due to State (Note 12)	175		
Restructuring Payments	42		
Change Management Fund	10		
Payroll Deductions	19		
Provincial State Solicitors	11		
Miscellaneous Suspense	<u>4</u>	261	
Net Liability to the Exchequer (Note 4)		<u>662</u>	
Total Current Liabilities		<u>1,924</u>	
Net Current Liabilities			<u>(862)</u>
Net Assets			<u>290</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	846	781	1,627
Additions	193	54	247
Disposals	(10)	=	(10)
Gross Assets at 31 December 1999	<u>1,029</u>	<u>835</u>	<u>1,864</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	347	95	442
Depreciation for the year	197	83	280
Depreciation on Disposals	(10)	=	(10)
Cumulative Depreciation at 31 December 1999	<u>534</u>	<u>178</u>	<u>712</u>
Net Assets at 31 December 1999	<u>495</u>	<u>657</u>	<u>1,152</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 1999

	£'000	£'000
Surplus to be surrendered		2,469
Less Exchequer Grant Undrawn		<u>(1,807)</u>
Net Liability to the Exchequer		<u>662</u>
Represented by:		
Debtors		
Net PMG position and Cash	767	
Debit Balances: Suspense	<u>156</u>	923
Less Creditors		
Due to State	(175)	
Credit Balances: Suspense	<u>(86)</u>	<u>(261)</u>
		<u>662</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of £6,870 was lodged 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.	(1,016)	The excess arises because of a larger than expected increase, backdated to 1 May 1997, in the staff costs and expenses of the remuneration of local State Solicitors. Arrears amounted to approximately £1.5m.
A.2.	20	The savings arose because the number of cases before the European Court of Justice was less than expected and because of a reduction in the level of attendance by solicitors from the Office at cases before the High Court on circuit.
A.6.	164	Final accounts in relation to the extension and refurbishment of Osmond House did not arise during 1999 and residual fitting out costs were less than expected.
A.7.	114	Expenditure under this subhead was less than expected because a major IT project originally scheduled to commence in 1999, did not get off the ground and funding for consultancy assignments in relation to SMI projects was received from the central Change Management Fund.
B.	581	It is difficult to forecast expenditure under this subhead as the number of cases before the Courts and the volume of actions initiated against the State are outside the control of the Office.
C.	1,817	The throughput of hearing loss cases in the Courts was much less than expected.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Costs and Fees received by the Chief State Solicitor, etc.	<u>143,000</u>	<u>860,358</u>

Explanation of Variation

It is not possible to forecast accurately what amounts will be recovered in any year. During 1999, an amount of £720,000 was unexpectedly recovered in one particular case.

8. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 1999 amounted to £715,176.

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	17,560	15	1	5,619
Overtime and extra attendance	228,007	134	8	12,823
Miscellaneous	160	4	-	-
Total extra remuneration	245,727	142*	9	12,823

* 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 £2,583.

One Senior Assistant Solicitor was on loan to the Department of Enterprise, Trade and Employment on a repayment basis from 1/11/99 to 31/12/99.

One Assistant Solicitor was on secondment to the Department of Enterprise, Trade and Employment from 1/1/99 to 31/12/99 without repayment.

Ex-Gratia payments totalling £15,000 were made to two Senior Solicitors in respect of service with Tribunals of Enquiry.

The Net Allied Services Expenditure of £536,000 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	236
10	Office of Public Works	<u>300</u>
		<u>536</u>

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry over of £448,000 is included in the estimate for 2000.

In addition to the amount expended under the subheads an amount of £26,400 was received from subhead S. of the Vote for the Office of the Minister for Finance in respect of the Change Management Fund.

11. STOCKS

Stocks at 31 December 1999 comprised:

	£'000
Stationery	<u>49</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Withholding Tax	<u>175</u>
	<u>175</u>

LAURENCE A. FARRELL

Accounting Officer

OFFICE OF THE CHIEF STATE SOLICITOR

31 March 2000

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 1999 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 1999.

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 1999, 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
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	12,820	12,285	-
A.2. Travel and Subsistence	769	837	79
A.3. Incidental Expenses	838	1,022	18
A.4. Postal and Telecommunications Services	775	868	154
A.5. Office Machinery and other Office Supplies	4,287	3,775	29
A.6. Office Premises Expenses	435	360	75
A.7. Consultancy Services	460	18	4
A.8. Payments to the Incorporated Council of Law Reporting for Ireland	40	32	-
A.9. Forensic Science Laboratory	1,891	1,935	6
A.10 State Pathology	218	227	2
A.11 Research	400	386	-
OTHER SERVICES			
B. Commissions and Special Inquiries	51	32	-
B.1. Human Rights Commission	300	-	-
C. Legal Aid - Criminal (No. 12 of 1962)	17,594	17,674	2,388
D.1. Compensation for Personal Injuries Criminally Inflicted	3,078	2,884	626
D.2. The Irish Association for Victim Support	651	651	-
E. Garda Complaints Board	581	577	3
F. Office of the Data Protection Commissioner	364	342	3
G. Asylum Seekers Task Force	6,945	3,972	97
G.1. Asylum Seekers Task Force - Legal Aid	1,000	697	3
H. Criminal Assets Bureau	4,012	2,152	53
I. Independent International Commission (Grant-In- Aid)	1,000	1,000	-
J. Equality Infrastructure	3,711	2,431	235
K. Legal Aid Board (Grant-in-Aid)	11,953	11,953	-

Vote 19

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L.	Free Legal Advice Centres	45	45	-
M.	Grant for the National Women's Council	295	295	-
N.	Equal opportunities including Childcare	3,966	4,991	1
O.	Central Authorities (Child Abduction and Maintenance Debtors)	13	6	-
P.	Equality Awards	40	-	-
Q.	Status of People with Disabilities	1,065	1,096	83
R.	Violence against Women	276	148	4
S.	Equality Monitoring/ Consultative Committees	431	416	34
T.	National Disability Authority	1,771	87	5
	Gross Total	82,075	73,194	3,902
	<i>Deduct:-</i>			
U.	Appropriations in Aid	823	879	16
	Net Total	81,252	72,315	3,886

SURPLUS TO BE SURRENDERED

£8,936,725 €11,347,300

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			72,315
Changes in Capital Assets			
Purchases Cash	(2,481)		
Disposals Cash	18		
Depreciation	1,664		
Loss on Disposals	<u>100</u>	(699)	
Assets under Development			
Cash Payments		(879)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,217		
Increase in Stock	<u>(117)</u>	<u>1,100</u>	<u>(478)</u>
Direct Expenditure			71,837
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	8,622		
Notional Rents	<u>514</u>		<u>9,136</u>
Operating Cost			<u>80,973</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			4,781
Assets under Development (Note 4)			<u>879</u>
			5,660
Current Assets			
Stocks (Note 14)		219	
Prepayments		163	
Accrued Income		200	
Other Debit Balances:			
Suspense	425		
Advances to OPW	10		
Imprests	<u>104</u>	539	
PMG Balance and Cash	6,323		
Less Orders Outstanding	<u>(4,291)</u>	<u>2,032</u>	
Total Current Assets		<u>3,153</u>	
Less Current Liabilities			
Accrued Expenses		4,065	
Deferred Income		184	
Other Credit Balances:			
Due to State (Note 15)	976		
Payroll Deductions	116		
Suspense	<u>42</u>	1,134	
Net Liability to the Exchequer (Note 5)		<u>1,437</u>	
Total Current Liabilities		<u>6,820</u>	
Net Current Liabilities			<u>(3,667)</u>
Net Assets			<u>1,993</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Vehicles and Equipment £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	158	6,559	2,373	9,090
Additions	41	2,310	287	2,638
Disposals	-	(810)	(4)	(814)
Gross Assets at 31 December 1999	<u>199</u>	<u>8,059</u>	<u>2,656</u>	<u>10,914</u>
Accumulated Depreciation				
Opening Balance at 1 January 1999	83	3,795	1,287	5,165
Depreciation for the year	40	1,361	263	1,664
Depreciation on Disposals	-	(695)	(1)	(696)
Cumulative Depreciation at 31 December 1999	<u>123</u>	<u>4,461</u>	<u>1,549</u>	<u>6,133</u>
Net Assets at 31 December 1999	<u>76</u>	<u>3,598</u>	<u>1,107</u>	<u>4,781</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1999	-
Cash payments for the year	879
Transferred to Assets Register	-
Amounts carried forward at 31 December 1999	<u>879</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 1999

	£'000	£'000
Surplus to be surrendered		8,937
Less Exchequer Grant Undrawn		<u>(7,500)</u>
Net Liability to the Exchequer		<u>1,437</u>
Represented by:		
Debtors		
Net PMG position and Cash	2,032	
Debit Balances	<u>539</u>	2,571
Less Creditors		
Due to State	(976)	
Credit Balances	<u>(158)</u>	<u>(1,134)</u>
		<u>1,437</u>

6. 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>226,281</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	442	The savings arose because the cost of consultancies under the Department's change programme was less than anticipated.
B.	19	The savings arose due to the lower than expected cost of fees and publication of reports in relation to the work of Review Committees
B.1.	300	It had been anticipated in light of the Good Friday Agreement that the Human Rights Commission would be established sometime in 1999. However, the Commission will not be established until this year (2000). Accordingly, no expenditure was incurred in 1999.
D.1.	194	The savings arose as a number of cases on appeal were expected to be finalised in 1999. However due to the complicated nature and additional information required, these appeals were not settled. As awards are <i>ex-gratia</i> , expenditure is extremely difficult to predict with accuracy.
F.	22	The savings arose because a number of staff vacancies occurred during the year which were not filled.
G.	2,973	The savings arose due to substantial payroll savings as additional staff who were sanctioned in July 1998 were not assigned to that Division until May 1999. Expenditure on office equipment, interpreter and legal costs was lower than expected.

Vote 19

G.1.	303	The savings arose because of the delays in establishing the Legal Aid Scheme for Asylum Seekers and recruiting the necessary staff to administer the scheme.
H.	1,860	The savings arose as recruitment was less than anticipated and the expected expenditure in relation to accommodation and information technology which was envisaged for 1999 did not occur.
J.	1,280	The savings arose as a result of the fact that the Equality Infrastructure which incorporates the Equality Authority and the Office of Director of Equality Investigations provided for in the Employment Equality Act 1998 was not fully established until October 1999.
N.	(1,025)	The excess occurred in relation to expenditure on the Equal Opportunities Childcare Programme. The Programme was allocated additional funding in June 1999 from the Human Resources Development Operational programme to invest in childcare for research and development purposes over the period 1999 and 2000. It arose from savings in the Industry and Human Resources Operational Programmes.
P.	40	Due to the pressure of other work in 1999 it was not possible to proceed with the Awards, which are very labour intensive and time consuming. A proposal that the Equality Authority take over the organisation of the awards is currently being considered.
R.	128	The savings arose because the development of a National Referral Crisis Helpline for women experiencing violence did not commence due to the fact that substantive research into the proposal had not been completed.
T.	1,684	It was expected that the National Disability Authority would become operational during 1999. However this was delayed and expenditure was limited to a number of preparatory expenses.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Film Censorship Fees (cash)	515,000	547,300
2. Data Protection Fees	188,000	233,674
3. Miscellaneous Receipts	<u>120,000</u>	<u>98,417</u>
Total	<u>823,000</u>	<u>879,391</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 1999.
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, 1988, including the requirement to register.
3. Receipts under this heading fluctuate and are difficult to estimate accurately.

9. COMMITMENTS

A. Global Commitments

Contracted Commitments at 31 December 1999 amount to £86,000.

B. Multi-Annual Capital Commitments

	Expenditure Pre 1999 £'000	Expenditure in 1999 £'000	Expenditure due after 31/12/1999 £'000
IT project development for Department with an option whereby the Programme Board can proceed with additional phases of projects after the initial work	76	1,680	2,244
Wide Area Network and inter-agency Communications Project	-	-	1,450

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	194,660	110	10	10,613
Overtime and extra attendance	457,903	367	15	9,471
Miscellaneous	96,167	184	1	6,767
Total extra remuneration	748,730	533*	30*	10,613

* Certain individuals received more than one allowance.

11. MISCELLANEOUS ITEMS

In addition to the amounts expended under the subheads sums of £25,000 and £6,920 were received from subhead S. of the Vote for the Office of the Minister for Finance in respect of the Information Society Fund and the Change Management Fund respectively.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 1999 of £1,147,000 was included in the estimate for 2000.

A total of £24,396 was paid to five retired Civil Servants in receipt of Civil Service pensions, who were re-employed on various duties during 1999.

Ex-gratia payments totalling £42,245 were made to 16 solicitors and 4 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 £25,925, varying from £75 to £2,600, were made in 48 cases in respect of awards for exceptional performance.

A payment of £20,000 towards legal costs was made in one instance following legal action taken by a member of staff (S.13/8/78).

Compensation of £12,500 was paid to a member of the public in respect of a claim arising from an injury received on the Department's premises. This payment is in addition to an amount of £30,000 which was lodged in Court in 1998 (S.13/8/78).

A payment of £43,382, in one instance, was made on foot of an Indemnity Agreement with Coroners in respect of legal costs.

Vote 19

12. EU FUNDING

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

13. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1999 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 1999 £</i>
Criminal Injuries Compensation Tribunal	1974	416,565
Independent International Commission	1997	1,886,248
Commission on the Status of People with Disabilities	1994	702,444
Commission on Victims of Violence	1998	32,803
Criminal Legal Aid Review Group	1996	40,638

14. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	59
Forensic Consumables	48
IT Consumables	5
Publications	82
Miscellaneous	<u>25</u>
	<u>219</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	367
Value Added Tax	7
Retention Tax	436
Pay Related Social Insurance	87
Firearm Certificates	6
Extra Exchequer Receipts	<u>73</u>
	<u>976</u>

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

30 March 2000

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 1999 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 1999.

JOHN PURCELL

Comptroller and Auditor General

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, *etc.*; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £415,113,000			
<i>Supplementary</i> <u>12,050,000</u>	427,163	421,379	-
A.2. Travel and Subsistence	15,275	15,270	1,727
A.3. Incidental Expenses			
<i>Original</i> £5,693,000			
<i>Supplementary</i> <u>700,000</u>	6,393	6,831	555
A.4. Postal and Telecommunications Services	6,573	7,132	108
A.5. Office Machinery and Other Office Supplies			
<i>Original</i> £22,830,000			
<i>Less Supplementary</i> <u>2,000,000</u>	20,830	21,189	353
A.6. Maintenance of Garda Premises	3,513	3,604	113
A.7. Consultancy Services	106	70	20
A.8. Station Services			
<i>Original</i> £5,927,000			
<i>Supplementary</i> <u>800,000</u>	6,727	6,577	516
A.9. Implementation of Garda SMI			
<i>Original</i> £1,000,000			
<i>Less Supplementary</i> <u>500,000</u>	500	161	18
OTHER SERVICES			
B. Clothing and Accessories	2,476	2,591	130
C. St. Paul's Garda Medical Aid Society (Grant-in-Aid)	35	35	-
D. Transport			
<i>Original</i> £11,519,000			
<i>Supplementary</i> <u>2,300,000</u>	13,819	13,982	651
E. Communications and Other Equipment			
<i>Original</i> £10,137,000			
<i>Less Supplementary</i> <u>3,000,000</u>	7,137	6,972	633
F. Aircraft	2,350	2,554	-
G. Superannuation, <i>etc.</i>	86,527	86,461	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
H.	Witnesses' Expenses			
	<i>Original</i>	<i>£384,000</i>		
	<i>Supplementary</i>	<i><u>450,000</u></i>	834	665
I.	Compensation			92
	<i>Original</i>	<i>£6,640,000</i>		
	<i>Supplementary</i>	<i><u>4,200,000</u></i>	10,840	11,399
J.	Witness Security Programme	250	120	-
	Gross Total			
	<i>Original</i>	<i>£596,348,000</i>		
	<i>Supplementary</i>	<i><u>15,000,000</u></i>	611,348	606,992
	<i>Deduct:-</i>			5,349
K.	Appropriations in Aid	16,051	17,795	326
	Net Total			
	<i>Original</i>	<i>£580,297,000</i>		
	<i>Supplementary</i>	<i><u>15,000,000</u></i>	595,297	589,197
	SURPLUS TO BE SURRENDERED		£6,100,417	€7,745,932

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. Land and Buildings

The Minister for Justice, Equality and Law Reform owns 8 Garda Stations which are in the process of being valued.

2. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			589,197
Changes in Capital Assets			
Purchases Cash	(21,363)		
Disposals Cash	811		
Depreciation	12,903		
Loss on Disposals	<u>108</u>	(7,541)	
Assets Under Development			
Cash Payments		(7,039)	
Changes in Net Current Assets			
Increase in Closing Accruals	665		
Decrease in Stock	<u>531</u>	<u>1,196</u>	<u>(13,384)</u>
Direct Expenditure			575,813
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>(2,392)</u>
Operating Cost			<u>573,421</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			40,525
Assets Under Development (Note 5)			<u>19,928</u>
			60,453
Current Assets			
Stocks (Note 16)		4,003	
Prepayments		263	
Accrued Income		326	
Other Debit Balances:			
Suspense	785		
Advance to OPW	900		
Court Lodgments	61		
Imprests	<u>5,098</u>	6,844	
PMG Balance and Cash	43,952		
Less Orders Outstanding	<u>(18,241)</u>	<u>25,711</u>	
Total Current Assets		<u>37,147</u>	
Less Current Liabilities			
Accrued Expenses		5,612	
Other Credit Balances:			
Due to State (Note 17)	29,145		
Garda Reward Fund	92		
Payroll Deductions	1,835		
Suspense	<u>383</u>	31,455	
Net Liability to the Exchequer (Note 6)		<u>1,100</u>	
Total Current Liabilities		<u>38,167</u>	
Net Current Liabilities			<u>(1,020)</u>
Net Assets			<u>59,433</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Aircraft	Motor Boat	Vehicles and Equipment	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1999 ¹	5,574	-	21,917	42,989	5,709	76,189
Additions	2,354	232	6,544	11,788	699	21,617
Disposals	-	-	(3,653)	(884)	-	(4,537)
Gross Assets at 31 December 1999	<u>7,928</u>	<u>232</u>	<u>24,808</u>	<u>53,893</u>	<u>6,408</u>	<u>93,269</u>
Accumulated Depreciation						
Opening Balance at 1 January 1999	558	-	12,056	27,593	3,252	43,459
Depreciation for the year ²	279	23	4,432	7,529	640	12,903
Depreciation on Disposals	-	-	(2,743)	(875)	-	(3,618)
Cumulative Depreciation at 31 December 1999	<u>837</u>	<u>23</u>	<u>13,745</u>	<u>34,247</u>	<u>3,892</u>	<u>52,744</u>
Net Assets at 31 December 1999	<u>7,091</u>	<u>209</u>	<u>11,063</u>	<u>19,646</u>	<u>2,516</u>	<u>40,525</u>

Notes:

- Assets purchased prior to 1990 are not valued in this statement.
- Expenditure incurred on Aircraft during 1999 is not depreciated as the aircraft was not in use at 31 December 1999.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1999	12,889
Cash payments for the year	<u>7,039</u>
Amounts carried forward at 31 December 1999	<u>19,928</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 1999**

	£'000	£'000
Surplus to be surrendered		6,100
Less Exchequer Grant Undrawn		<u>(5,000)</u>
Net Liability due to the Exchequer		<u>1,100</u>
Represented by:		
Debtors		
Net PMG position and cash	25,711	
Debit Balances: Suspense	<u>6,844</u>	32,555
Less Creditors		
Due to State	(29,145)	
Credit Balances: Suspense	<u>(2,310)</u>	<u>(31,455)</u>
		<u>1,100</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Road Act Penalties	<u>8,250,000</u>	<u>10,585,164</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(438)	The excess was mainly due to increased expenditure in DNA analysis.
A.4.	(559)	This excess arose from higher than anticipated expenditure on Postal and Telecommunication services.
A.7.	36	The saving arose as the need to utilise consultancy services was reduced during 1999.
A.9.	339	The savings arose mainly from withholding payments due to consultants pending receipt of final reports. (It is anticipated that these payments will be made in the first quarter of 2000 when final reports are received from the consultants).
B.	(115)	The excess was due to the earlier than expected arrival of contracts for clothing and accessories.
F.	(204)	The excess was due to the higher than anticipated phased payments for the second helicopter which is used by the Garda Air Support Unit.
H.	169	The savings arose because some anticipated costs did not arise in 1999.
I.	(559)	Expenditure in this subhead is difficult to predict and the excess was due to a large number of both very serious cases and ordinary claims that arose for hearing in the High Court.
J.	130	The nature of the Witness Security Programme is such that it is difficult to predict, in advance, the expected level of expenditure.

9. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Contributions to the Garda Síochána Spouses' and Childrens' Pensions Scheme	6,450,000	6,351,802
2. Contributions to the Garda Síochána Pensions Scheme	5,561,000	6,844,683
3. Miscellaneous Receipts	3,290,000	3,848,576
4. Receipts from Banks in respect of Cash Escort Services	<u>750,000</u>	<u>750,000</u>
Total	<u>16,051,000</u>	<u>17,795,061</u>

Explanation of Variation

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

	£
Repayment of advances under subhead A.2.	10,459
Payment for services rendered by Gardaí	899,984
Recovery in respect of damage to official vehicles and other Garda property	57,190
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	1,256,191
Fees for accident and malicious damage reports	444,726
Centage charge to Insurance Companies for Collection of Insurance Premiums	39,290
Recoupment of Salaries	6,345
Recovery of Witnesses' Expenses	60,614
Contribution for quarters	118,899
Taxi Licence Fees	391,412
Road Traffic Act - Section 41	341,025
UN Receipts	3,695
Unclassified Items	<u>218,746</u>
	<u>3,848,576</u>

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

Contracted Commitments at 31 December 1999 amount to £5,908,000

(B) Multi-Annual Capital Commitments

Project	Expenditure to 31/12/98 £	Expenditure 1999 £	Subsequent Years £
Pulse Project	26,366,000	16,478,000	4,757,000

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

In sixty six accidents involving Garda Síochána vehicles, damage and other costs amounting to £106,892 was attributable to Garda Personnel (S.13/7/63).

In one hundred and forty accidents involving Garda Síochána vehicles, damage and other costs amounting to £172,394 was not attributable to Garda personnel. In fifteen cases compensation totalling £28,670 was recovered (S.13/7/63).

In twenty four accidents involving Garda Síochána vehicles, damage and other costs amounting to £46,856 was partly attributable to Garda Personnel (S.13/7/63).

In thirty six accidents involving Garda Síochána vehicles, damage and other costs amounting to £36,034 was charged where responsibility has yet to be assigned (S.13/7/63).

In one hundred and eighty two cases involving damage amounting to £174,890 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In twenty cases compensation totalling £7,268 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	53,074	108	-	-
Overtime and extra attendance	48,530,587	11,749	3,455	43,821
Shift and roster allowances	50,830,850	11,581	5,333	10,377
Miscellaneous	32,809,002	12,520	479	14,295
Total extra remuneration	132,223,513	13,103*	10,552*	55,544

* Certain individuals received more than one allowance.

13. MISCELLANEOUS ITEMS

A sum of £321,028 was written off in respect of obsolete stock in the Garda Stores.

A sum of £80,564 was written off in respect of unrecoverable suspense account balances.

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 £34,618 and £87,335 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and of the Garda Representative Association, respectively (S.14/1/72).

Compensation and legal costs totalling £1,749,250 and ranging from £54 to £476,765 were paid in one hundred and sixty four cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles (S.13/8/78, S.16/1/67).

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At 31 December 1999 an estimate of the number of compensation cases outstanding against the Garda authorities was 1,465 made up as follows:

Road Traffic Accidents	245
Garda Compensation	845
Miscellaneous	375

Payments totalling £1,185,400 and ranging from £100 to £225,225 were made in thirty eight instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties (S.13/8/78, S.13/14/76).

Ex-gratia payments of £6,273 and £12,193 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).

Payments totalling £327,398 and ranging from £3,000 to £62,714 were made in respect of claims arising out of injuries received by seventeen Gardaí while on duty. (S.13/8/78, S.13/14/76).

Two Payments totalling £41,742 were made to two civilians in respect of injuries received as a result of accidents on Garda premises (S.13/8/78, S.13/14/76).

Payments totalling £186,182 and ranging from £4,573 to £56,430 were made in eight 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 1999 without payment and Air Corps support was provided without charge in respect of Garda Síochána aircraft.

A total of £25,706 was paid to retired Civil Servants in receipt of civil service pensions, who were re-employed on various duties during 1999.

A sum of £58,879 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 £54,084 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 £28,494 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 £28,904 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 £310,541 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 1999

The following statement shows the total receipts proper to the Fund for the year 1999, the amount of payments in that period and the balance of the Fund at 31 December 1999.

	£
Balance brought forward on 1 January 1999	111,435
Receipts for year ended 31 December 1999	<u>7,308</u>
	118,743
Payments for year ended 31 December 1999	<u>2,350</u>
Balance on 31 December 1999	<u>116,393</u>

The receipts into the fund for the year amounted to £7,308 as shown hereunder:

	£
Receipts from disciplinary measures	5,574
Revenue Rewards	1,734

16. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	334
Armoury	588
Technical Bureau	89
Clothing	2,060
Telecommunications Stock	735
Transport Stock	128
Equipment (Misc.)	<u>69</u>
	<u>4,003</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	22,317
Value Added Tax	699
Retention Tax	24
Pay Related Social Insurance	3,695
Fees for Weights and Measures	465
Firearms	390
Motor Tax	<u>1,555</u>
	<u>29,145</u>

T. DALTON
Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
30 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 1999 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 1999. Attention is drawn to paragraph 23 of the report for 1999 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

PRISONS

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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 Accruas £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	108,748	111,777	-
A.2. Travel and Subsistence	1,079	1,556	129
A.3. Incidental Expenses	3,449	3,763	219
A.4. Postal and Telecommunications Services	1,066	901	178
A.5. Office Machinery and Other Office Supplies	4,291	5,181	93
A.6. Consultancy Services	104	245	19
OTHER SERVICES			
B. Buildings and Equipment	30,450	20,109	2,435
C. Prison Services, etc.	13,287	11,940	1,309
D. Manufacturing Department and Farm	714	525	22
E.1. Probation and Welfare Services - Salaries, Wages and Allowances	7,291	6,711	-
E.2. Probation and Welfare Services - Operating Expenses	1,878	1,658	135
E.3. Probation and Welfare Services - Services to Offenders	6,963	6,607	92
F. Community Service Orders Scheme	781	998	-
G. Educational Services	577	643	37
H. Prison Officer's Medical Aid Society (Grant-in-Aid)	475	412	-
I. Compensation	1,433	1,376	13
Gross Total	182,586	174,402	4,681
<i>Deduct:-</i>			
J. Appropriations in Aid	1,107	1,467	40
Net Total	181,479	172,935	4,641
SURPLUS TO BE SURRENDERED	£8,543,923	£10,848,544	
Estimated daily average number of prisoners	2,760		
Actual daily average number of prisoners	2,763		

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			172,935
Changes in Capital Assets			
Purchases Cash	(2,352)		
Disposals Cash	5		
Depreciation	2,975		
Loss on Disposals	<u>17</u>	645	
Assets Under Development			
Cash Payments		(13,308)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>1,783</u>	<u>(10,880)</u>
Direct Expenditure			162,055
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,949</u>
Operating Cost			<u>167,004</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			8,226
Assets Under Development (Note 4)			<u>8,461</u>
			16,687
Current Assets			
Prepayments		82	
Accrued Income		40	
Other Debit Balances:			
Suspense	1,636		
Court Lodgments	2		
Imprests	<u>689</u>	2,327	
PMG Balance and Cash	9,400		
Less Orders Outstanding	<u>(8,813)</u>	<u>587</u>	
Total Current Assets		<u>3,036</u>	
Less Current Liabilities			
Accrued Expenses		4,763	
Other Credit Balances:			
Due to State (Note 13)	96		
Payroll Deductions	672		
OPW Advance A/C	<u>101</u>	869	
Net Liability to the Exchequer (Note 5)		<u>2,045</u>	
Total Current Liabilities		<u>7,677</u>	
Net Current Liabilities			<u>(4,641)</u>
Net Assets			<u>12,046</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1999	12,770	2,812	1,304	16,886
Additions	2,208	607	292	3,107
Disposals	(71)	(6)	-	(77)
Gross Assets at 31 December 1999	<u>14,907</u>	<u>3,413</u>	<u>1,596</u>	<u>19,916</u>
Accumulated Depreciation				
Opening Balance at 1 January 1999	6,704	1,126	941	8,771
Depreciation for the Year	2,425	341	209	2,975
Depreciation on Disposals	(56)	-	-	(56)
Cumulative Depreciation at 31 December 1999	<u>9,073</u>	<u>1,467</u>	<u>1,150</u>	<u>11,690</u>
Net Assets at 31 December 1999	<u><u>5,834</u></u>	<u><u>1,946</u></u>	<u><u>446</u></u>	<u><u>8,226</u></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 1999

	In House Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 1999	-	15,551	15,551
Cash payments for the year	3,369	9,939	13,308
Transferred to Asset Register	-	(20,398)	(20,398)
Amounts carried forward at 31 December 1999	<u><u>3,369</u></u>	<u><u>5,092</u></u>	<u><u>8,461</u></u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		8,544
Less Exchequer Grant Undrawn		<u>(6,499)</u>
Net Liability to the Exchequer		<u>2,045</u>
Represented by:		
Debtors		
Net PMG position and cash	587	
Debit Balances: Suspense	<u>2,327</u>	2,914
Less: Creditors		
Due to State	(96)	
Credit Balances: Suspense	<u>(773)</u>	<u>(869)</u>
		<u>2,045</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(477)	This excess was due to an increase in escorts as a result of higher inter-prison transfer of offenders in an effort to cope with overcrowding
A.3.	(314)	The excess arose because expenditure on uniforms and materials supplied was greater than estimated in order to meet required quantities and standards.
A.4.	165	The savings due to the delays in new institutions (Cloverhill, New Women's Prison) becoming operational. Telecommunication projects which had been planned for 1999 such as the implementation of a Wide Area Network were deferred.
A.5.	(890)	The excess arose as purchases scheduled for payment in early 2000 were brought forward to 1999
A.6.	(141)	The excess arose due to the need to contract additional IT personnel resources from the private sector. In addition consultancy expenditure which had not been provided for arose in relation to development of job descriptions and new promotion schemes for Prison Service personnel.
B.	10,341	The saving arose due to the non-commencement of major projects in 1999 because of the need for extended consultation periods. Difficulty was experienced in finding suitable contractors to undertake construction work on time or works were not concluded on time because of lack of resources or suitable staff by builders.
C.	1,347	The saving arose due to the lower than expected requirement for Prison Services arising from the delay in the opening of Cloverhill and the new Women's Prison.
D.	189	The saving arose because workshop activity at a number of locations was lower than provided for and planned developments in some areas were not commenced.

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E.1.	580	The saving was due to the delay in filling vacancies mainly due to the fact that qualified applicants who were successful at the interview stage of competitions did not eventually end up taking the positions that were offered.
E.2.	220	The saving was due to IT Development not proceeding beyond the purchase of equipment and cabling stage of project implementation
E.3.	356	The saving was due to the non-commencement of a new building for the Candle project.
F.	(217)	The excess was due to the costs of an award arising from an adjudication by the Labour Relations Commission being made retrospective to 1997 and paid in 1999.
G.	(66)	The excess arose because of increase demand for educational facilities in Prisons
H.	63	Expenditure in the final quarter of 1999 was less than anticipated.

7. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	622,000	896,263
2. European Social Fund	112,000	241,927
3. Miscellaneous	<u>373,000</u>	<u>328,408</u>
Total	<u>1,107,000</u>	<u>1,466,598</u>

Explanation of Variation

1. The surplus resulted from additional output due to the ongoing development of a new Work and Training project in Mountjoy Prison.
2. The additional funds received under the European Social Fund were in connection with a new Training Project in Mountjoy Prison.
3. It is difficult to estimate receipts accurately under this heading.

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

Contracted Commitments at 31 December 1999 amount to £4,586,000

(B) Multi-Annual Capital Commitments

	Expenditure to 31/12/98 £'000	Expenditure in 1999 £'000	Expenditure due after 31/12/99 £'000
Building/Refurbishment Projects	-	2,858	2,262
Prisons IT Programme	1,216	3,575	2,920

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	92,295	150	-	-
Overtime and extra attendance	30,407,915	2,948	2,167	44,882
Shift and roster allowances	9,242,224	2,646	362	7,518
Miscellaneous	6,459,225	3,089	22	8,270
Total extra remuneration	46,201,659	3,111*	2,654*	51,943

*Certain individuals received more than one allowance.

10. MISCELLANEOUS ITEMS

Payments totalling £753,462 and ranging from £447 to £280,000 were made in respect of claims arising out of injuries received by fifteen Prison Officers while on duty (S.13/8/78, S13/4/89).

Payments totalling £150,764 and ranging from £40 to £14,854 were made in relation to claims arising out of injuries received by twenty four prisoners (S.13/8/78).

Compensation and legal costs of £35,306 were paid to a member of the Fire Service in respect of injuries received while on duty in a Prison (S.13/8/78).

Compensation and legal costs of £10,600 was paid to a member of An Garda Síochána in respect of injuries received while on escort duty (S.13/8/78).

Legal costs of £9,000 were paid to one Prison Officer following a legal action (S.13/8/78).

A payment of £14,866 was made in respect of legal costs following legal action taken by a civilian (S.13/8/78)

Costs totalling £110,000 were paid as a result of a High Court action taken by a person detained in the Central Mental Hospital, having been found guilty but insane (S.84/4/91).

11. EU FUNDING

The amount of £241,927 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 £84,497 was received from the Integra Project and accounted for through a suspense account. These receipts relate to providing vocational training for people in custody in prison.

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 1999. The stock control system is currently in the process of being implemented.

13. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	2
Value Added Tax	2
Retention Tax	<u>92</u>
	<u>96</u>

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

30 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 1999 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 1999.

JOHN PURCELL

Comptroller and Auditor General

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31 DECEMBER 1999

	Agriculture £	Other Industries £	Total £		Agriculture £	Other Industries £	Total £
Stock in hand on 1 January 1999	24,356	545,424	569,780	Sales	36,727	859,717	896,444
Purchases	14,982	508,711	523,693	¹ Stock in hand on 31 December 1999	16,207	582,647	598,854
Profit	13,596	388,229	401,825	Write-off	-	-	-
	52,934	1,442,364	1,495,298		52,934	1,442,364	1,495,298

1 Materials and Manufactured Goods, £374,750; Tools etc., £224,104

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£		£
Amount due in respect of purchases as at 1 January 1999	18,239	Amount due in respect of sales as at 1 January 1999	35,854
Purchases during year ended 31 December 1999	523,693	Sales during year ended 31 December 1999	896,444
	541,932		932,298
¹ Amount due in respect of purchases as at 31 December 1999	17,074	² Amount due in respect of sales as at 31 December 1999	36,035
Expenditure from Subhead D as per Appropriation Account	524,858	Receipts under Subhead J as per Appropriation Account	896,263

1 Viz. - Public Departments, £12,471; Other Persons, £4,603

2 Viz. - Public Departments, £5,565;

Other Persons £30,470

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
30 March 2000

COURTS

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	22,485	19,955	-
A.2. Travel and Subsistence	1,868	1,774	202
A.3. Incidental Expenses	1,362	1,877	188
A.4. Postal and Telecommunications Services	1,336	1,418	73
A.5. Office Machinery and other Office Supplies	5,556	6,177	(6)
A.6. Consultancy Services	200	24	17
OTHER SERVICE			
B. Courthouses	14,938	10,972	116
Gross Total	47,745	42,197	590
<i>Deduct:-</i>			
C. Appropriations in Aid	1,283	2,912	101
Net Total	46,462	39,285	489
SURPLUS TO BE SURRENDERED	£7,176,979 €9,112,884		

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			39,285
Changes in Capital Assets			
Purchases Cash	(2,713)		
Depreciation	1,234		
Loss on Disposals	<u>1</u>	(1,478)	
Assets Under Development			
Cash Payments		(2,429)	
Changes in Net Current Assets			
Increase in Closing Accruals	471		
Increase in Stock	<u>(8)</u>	<u>463</u>	<u>(3,444)</u>
Direct Expenditure			35,841
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	11,623		
Notional Rents	<u>2,585</u>		<u>14,208</u>
Operating Cost			<u>50,049</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			4,606
Assets Under Development (Note 4)			<u>3,467</u>
			8,073
Current Assets			
Stocks (Note 12)		54	
Prepayments		348	
Accrued Income		104	
Other Debit Balances:			
Suspense	41		
Advances to OPW	10		
Imprests	63		
Company's Act	<u>1,575</u>	1,689	
PMG Balance and Cash	8,765		
Less Orders Outstanding	<u>(1,363)</u>	<u>7,402</u>	
Total Current Assets		<u>9,597</u>	
Less Current Liabilities			
Accrued Expenses		938	
Deferred Income		3	
Other Credit Balances:			
Due to State (Note 13)	6,239		
Payroll Deductions	157		
Suspense	<u>17</u>	6,413	
Net Liability to the Exchequer (Note 5)		<u>2,678</u>	
Total Current Liabilities		<u>10,032</u>	
Net Current Liabilities			<u>(435)</u>
Net Assets			<u>7,638</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	3,730	1,551	5,281
Additions	1,953	890	2,843
Disposals	(29)	(3)	(32)
Gross Assets at 31 December 1999	<u>5,654</u>	<u>2,438</u>	<u>8,092</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	1,843	440	2,283
Depreciation for the year	990	244	1,234
Depreciation on Disposals	(28)	(3)	(31)
Cumulative Depreciation at 31 December 1999	<u>2,805</u>	<u>681</u>	<u>3,486</u>
Net Assets at 31 December 1999	<u><u>2,849</u></u>	<u><u>1,757</u></u>	<u><u>4,606</u></u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Application £'000
Amounts brought forward at 1 January 1999	235
Adjustment for expenditure incurred in 1998	803
Cash Payments for the Year	<u>2,429</u>
Amounts Carried Forward at 31 December 1999	<u><u>3,467</u></u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		7,177
Less Exchequer Grant Undrawn		<u>(4,499)</u>
Net Liability to the Exchequer		<u><u>2,678</u></u>
Represented by:		
Debtors		
Net PMG position and cash	7,402	
Debit Balances: Suspense	<u>1,689</u>	9,091
Less Creditors		
Due to State	(6,239)	
Credit Balances: Suspense	<u>(174)</u>	<u>(6,413)</u>
		<u><u>2,678</u></u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Courts, etc., Fees	9,000,000	11,575,268
Court Percentages (Cash)	60,000	35,751
Road Act Penalties	5,250,000	6,328,668

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	2,530	The saving arose because funding for additional posts was provided for a full year for the Courts Service. However, the Service was not established until November 1999. A number of vacancies other than those already mentioned, arose during 1999 and were not filled.
A.2.	94	The saving arose due to the unpredictable nature of Court sittings.
A.3.	(515)	The excess was due to the need to employ stenography agencies as a result of difficulties in recruiting stenographers to the Service and also because of necessary expenditure on the preparation for the establishment of the Courts Service and on other miscellaneous items.
A.4.	(82)	The excess occurred because of the necessity to replace telephone systems to comply with Year 2000 requirements, and also because of a significant increase in the number of mobile phones following a review of the operational needs of the Courts Service.
A.5.	(621)	The excess arose in relation to IT expenditure. It was necessary to extend the scope of the Civil Case Tracking System. Additional external assistance and resources were required to provide full post implementation support.
A.6.	176	The saving arose as the amount of consultancy input required for the establishment of the Courts Service was less than originally planned.
B.	3,966	Savings arose because the Courts Service did not assume responsibility for the day-to-day costs of courthouses for the full year as was originally intended.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Fines	1,074,000	2,373,844
2. Fees	162,000	339,488
3. Miscellaneous	<u>47,000</u>	<u>198,871</u>
Total	<u><u>1,283,000</u></u>	<u><u>2,912,203</u></u>

Explanation of Variation

- This item, which represents money collected on foot of fines imposed by the Courts, produced an amount which was higher than anticipated.

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, produced a higher than anticipated income due to a higher volume of transactions and business.
3. These receipts are made up of a variety of miscellaneous items, produced an amount which was higher than had been anticipated for the year.

9. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 1999 amount to £823,000.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 31/12/98	Expenditure 1999	Subsequent Years
	£'000	£'000	£'000
Refurbishment of Courthouses	1,392	4,067	6,595
Court IT Projects	119	943	310

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	200,359	137	7	10,679
Overtime and extra attendance	499,729	430	15	9,118
Miscellaneous	233,312	220	1	5,108
Total extra remuneration	933,400	577*	33	11,970

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

11. MISCELLANEOUS ITEMS

A total of £21,031 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed to provide Stenography Services or to sit on Interview Boards.

Compensation and legal costs of £27,183 were paid to two members of staff following legal actions taken as a result of injuries sustained in accidents at work (S13/8/78).

Compensation of £5,000 was paid in one instance following legal action taken by a prison officer as a result of an accident in the Four Courts. (S13/8/78)

Compensation of £20,000 was paid to a Ward of Court in settlement of a legal action. (S13/8/78).

Compensation and legal costs totally £37,799 were paid in respect of three instances of legal actions taken following incidents of unlawful detention. (S13/8/78)

Vote 22

Legal costs of £5,326 were paid in a case taken against a County Registrar arising from enforcement of a court order (S13/8/78).

Legal costs totalling £25,942 were paid in respect of two instances of Judicial Reviews following court decisions. (S13/8/78).

A property to the rear of the Courthouse in Dundalk was purchased for £1m in 1999 to provide for a significant expansion of the Court facilities in Dundalk. This purchase represents only part of a major court capital development project in Dundalk.

Net allied services expenditure is made up of the following amounts;

Vote		£'000
7	Superannuation and Retired Allowances	1,355
10	Office of Public Works	1,298
20	Garda Síochána	104
Central Fund	Judicial Salaries and Pensions	<u>8,866</u>
		<u>11,623</u>

12. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	36
IT Consumables <i>etc.</i>	<u>18</u>
	<u>54</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	347
Retention Tax	137
Pension Contributions	(3)
Value Added Tax	1
Pay Related Social Insurance	102
Fines	1,897
Court Fee Refunds	<u>3,758</u>
	<u>6,239</u>

P.J.FITZPATRICK
Accounting Officer
COURTS SERVICE
28 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	12,814	12,295	-
A.2. Travel and Subsistence	119	55	3
A.3. Incidental Expenses	1,128	1,033	35
A.4. Postal and Telecommunications Services	641	613	18
A.5. Office Machinery and Other Office Supplies	1,809	1,766	(147)
A.6. Office Premises Expenses	957	602	104
A.7. Consultancy Services	150	44	-
Total	17,618	16,408	13

SURPLUS TO BE SURRENDERED

£1,209,703 €1,536,006

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			16,408
Changes in Capital Assets			
Purchases Cash	(1,273)		
Depreciation	<u>994</u>	(279)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(160)		
Decrease in Stock	<u>22</u>	<u>(138)</u>	<u>(417)</u>
Direct Expenditure			15,991
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,709		
Notional Rents	<u>1,930</u>		<u>3,639</u>
Operating Cost			<u>19,630</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			3,222
Current Assets			
Stocks (Note 11)		65	
Prepayments		221	
Accrued Income		17	
Other Debit Balances:			
Suspense	5		
Advances to OPW	8		
Imprests	<u>2</u>	15	
PMG Balance and Cash	1,407		
Less Orders Outstanding	<u>(288)</u>	<u>1,119</u>	
Total Current Assets		<u>1,437</u>	
Less Current Liabilities			
Accrued Expenses		251	
Other Credit Balances:			
Due to State (Note 12)	348		
Payroll Deductions	76		
Suspense Accounts	<u>1</u>	425	
Net Liability to the Exchequer (Note 5)		<u>709</u>	
Total Current Liabilities		<u>1,385</u>	
Net Current Assets			<u>52</u>
Net Assets			<u>3,274</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	3,736	2,197	5,933
Additions	1,582	291	1,873
Disposals	<u>(68)</u>	<u>-</u>	<u>(68)</u>
Gross Assets at 31 December 1999	<u>5,250</u>	<u>2,488</u>	<u>7,738</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	2,755	835	3,590
Depreciation for the year	745	249	994
Depreciation on Disposals	<u>(68)</u>	<u>-</u>	<u>(68)</u>
Cumulative Depreciation at 31 December 1999	<u>3,432</u>	<u>1,084</u>	<u>4,516</u>
Net Assets at 31 December 1999	<u>1,818</u>	<u>1,404</u>	<u>3,222</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Applications £'000
Amounts Brought Forward at 1 January 1999	545
Cash Payments for the Year	-
Transferred to Asset Register	(545)
Amounts Carried Forward at 31 December 1999	=

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		1,209
Less Exchequer Grant Undrawn		(500)
Net Liability to the Exchequer		<u>709</u>
Represented by:		
Debtors		
Net PMG position and cash	1,119	
Debit Balances: Suspense	<u>15</u>	1,134
Less Creditors		
Due to State	(348)	
Credit Balances: Suspense	<u>(77)</u>	(425)
		<u>709</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Land Registry Fees (Cash)	18,700,000	22,230,739
Registry of Deeds Fees (Cash)	1,700,000	945,803
Ground Rent Fees	60,000	69,093

Vote 23

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	64	Savings arose because travel and subsistence costs have reduced as a result of the completion of the decentralisation to Waterford.
A.3.	95	Savings arose because the cost of compensation claims was less than budgeted and expenditure on training was limited to a capacity to deliver same.
A.6.	355	The savings arose because expenditure on furniture and fittings was mainly confined to one building
A.7.	106	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 1999 amount to £42,000

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	45,303	38	-	-
Overtime and extra attendance	1,410,041	429	90	16,771
Miscellaneous	26,155	50	-	-
Total extra remuneration	1,481,499	458*	102*	16,771

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

10. MISCELLANEOUS ITEMS

In addition to the amount expended under the subheads an amount of £30,000 was received from subhead S. of the Vote for the Office of the Minister for Finance in respect of the Information Society Fund for the Land Registry External Access Service Project.

Payments made to a retired civil servant in receipt of a civil service pension who was re-employed during 1999 amounted to £21,924.

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

Registry of Deeds Fees:	£760,501
-------------------------	----------

11. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	48
Miscellaneous Supplies	2
IT Consumables	<u>15</u>
	<u>65</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	223
Retention Tax	1
Pay Related Social Insurance	62
Value Added Tax	37
Extra Exchequer Receipts	<u>25</u>
	<u>348</u>

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

30 March 2000

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 1999 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 1999.

JOHN PURCELL

Comptroller and Auditor General

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	224	189	-
A.2. Travel and Subsistence	2	1	-
A.3. Incidental Expenses	15	8	1
A.4. Postal and Telecommunications Services	15	6	1
A.5. Office Premises Expenses	69	61	1
Total	325	265	3

SURPLUS TO BE SURRENDERED

£60,407 £76,701

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			265
Changes in Capital Assets			
Purchases Cash	(22)		
Depreciation	2	(13)	
Changes in Net Current Assets			
Increase in Closing Accruals		2	(11)
Direct Expenditure			254
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			37
Operating Cost			<u>291</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			34
Current Assets			
PMG Balance and Cash	46		
Less Orders Outstanding	<u>(1)</u>	<u>45</u>	
Total Current Assets		<u>45</u>	
Less Current Liabilities			
Accrued Expenses		3	
Other Credit Balances:			
Suspense	2		
Due to State (Note 7)	<u>8</u>	10	
Net Liability to the Exchequer (Note 4)		<u>35</u>	
Total Current Liabilities		<u>48</u>	
Net Current Liabilities			<u>(3)</u>
Net Assets			<u>31</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	27	24	51
Additions	<u>22</u>	-	<u>22</u>
Gross Assets at 31 December 1999	<u>49</u>	<u>24</u>	<u>73</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	16	14	30
Depreciation for the year	<u>7</u>	<u>2</u>	<u>9</u>
Cumulative Depreciation at 31 December 1999	<u>23</u>	<u>16</u>	<u>39</u>
Net Assets at 31 December 1999	<u>26</u>	<u>8</u>	<u>34</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 1999

	£'000	£'000
Surplus to be surrendered		60
Less Exchequer Grant Undrawn		(25)
Net Liability to the Exchequer		<u>35</u>
Represented by:		
Debtors		
Net PMG position and cash		45
Less Creditors		
Due to State	(8)	
Credit Balances: Suspense	(2)	(10)
		<u>35</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	35	Savings arose because the position of part-time legal assistant was not filled during 1999.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Overtime and extra attendance	7,059	10	-	-
Total extra remuneration	7,059	10	-	-

7. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	5
Retention Tax	2
Pay Related Social Insurance / Pension Contributions	1
	<u>8</u>

ANTOINETTE DORIS

Accounting Officer

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS

28 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 1999 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 1999.

JOHN PURCELL

Comptroller and Auditor General

ENVIRONMENT AND LOCAL GOVERNMENT

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Environment and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants including certain grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	21,418	21,212	-
A.2. Travel and Subsistence	1,677	1,891	54
A.3. Incidental Expenses	920	1,038	61
A.4. Postal and Telecommunications Services	1,142	903	61
A.5. Office Machinery and other Office Supplies	2,147	2,238	(26)
A.6. Office Premises Expenses	586	871	23
A.7. Consultancy Services	385	233	14
HOUSING			
B.1. Local Authority and Social Housing Programmes			
<i>Original</i> £269,838,000			
<i>Less Supplementary</i> <u>22,000,000</u>	247,838	248,347	755
B.2. Private Housing Grants and Subsidies, etc.	43,072	36,569	1,246
B.3. Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly (<i>National Lottery Funded</i>)	6,000	6,000	-
B.4. Communal Facilities in Voluntary Housing Schemes (<i>National Lottery Funded</i>)	1,093	805	-
ROADS			
C.1. Road Improvement/Maintenance			
<i>Original</i> £345,867,000			
<i>Supplementary</i> <u>82,000,000</u>	427,867	428,262	-
C.2. Dublin Transportation	24,975	23,809	-
C.3. Vehicle and Driver Licensing Expenses	3,837	2,444	451
C.4. Other Roads Related Services	1,195	1,398	6
ENVIRONMENT			
D.1. Water and Sewerage Services Programme, etc.	275,585	283,480	253
D.2. Environmental and Related Services	10,549	7,066	(9)
D.3. Environmental Protection Agency	8,772	8,359	-
LOCAL GOVERNMENT FINANCE			
E.1. Local Government Fund	270,000	270,000	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
OTHER SERVICES			
F.1. Fire and Emergency Services	7,149	8,113	(6)
F.2. Local Authority Library and Archive Service	7,604	6,854	9
F.3. Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services	250	39	-
F.4. Recoupment of Expenditure on foot of Certain Malicious Injuries	204	57	59
F.5. Architectural Heritage Protection	4,200	843	-
F.6. An Bord Pleanála	3,895	4,094	-
F.7. National Safety Council	877	946	-
F.8. Irish Water Safety Association	250	88	-
F.9. Urban Regeneration			
Original £21,615,000			
Less Supplementary <u>8,000,000</u>	13,615	11,537	-
F.10. Tidy Towns Competition	74	74	-
F.11. Programme for Peace and Reconciliation (Grant-in- Aid)	3,621	1,483	-
F.12. Planning Tribunal	2,650	2,850	151
F.13. One-Stop Shops	2,000	2,000	-
F.14. Miscellaneous Services	1,019	1,212	69
Gross Total			
Original £1,344,466,000			
Supplementary <u>52,000,000</u>	1,396,466	1,385,115	3,171
Deduct:-			
G. Appropriations in Aid	28,364	22,564	(2,481)
Net Total			
Original £1,316,102,000			
Supplementary <u>52,000,000</u>	1,368,102	1,362,551	5,652
SURPLUS TO BE SURRENDERED	£5,551,438	€7,048,872	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			1,362,551
Changes in Capital Assets			
Purchases Cash	(793)		
Depreciation	889		
Loss on Disposals	<u>3</u>	99	
Assets Under Development			
Cash Payments		(57)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,945		
Increase in Stock	<u>(103)</u>	<u>3,842</u>	<u>3,884</u>
Direct Expenditure			1,366,435
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,505		
Notional Rents	<u>1,135</u>		<u>7,640</u>
Operating Cost			<u><u>1,374,075</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			1,923
Assets Under Development (Note 4)			<u>2,723</u>
			4,646
Current Assets			
Stocks (Note 16)		343	
Prepayments		407	
Accrued Income		236	
Other Debit Balances:			
Recoupable Expenditure	820		
Advances to OPW for General Maintenance Work	5		
Imprests	<u>36</u>	861	
PMG Balance and Cash	15,754		
Less Orders Outstanding	<u>(14,016)</u>	<u>1,738</u>	
Total Current Assets		<u>3,585</u>	
Less Current Liabilities			
Accrued Expenses		3,578	
Deferred Income		2,717	
Other Credit Balances:			
Suspense			
Local Urban and Rural Development Operational Programme	116		
Local Authority Training Fund	5		
Tidy Towns Competition	69		
Local Drugs Task Forces	3		
Local Government Fund	1		
Payroll Deductions	199		
Due to State (Note 17)	<u>854</u>	1,247	
Net Liability to the Exchequer (Note 5)		<u>1,352</u>	
Total Current Liabilities		<u>8,894</u>	
Net Current Liabilities			<u>(5,309)</u>
Net Liabilities			<u>(663)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	17	7,098	773	7,888
Additions	-	745	125	870
Disposals	<u>-</u>	<u>(187)</u>	<u>(13)</u>	<u>(200)</u>
Gross Assets at 31 December 1999	<u>17</u>	<u>7,656</u>	<u>885</u>	<u>8,558</u>
Accumulated Depreciation				
Opening Balance at 1 January 1999	5	5,509	429	5,943
Depreciation for the year	1	828	60	889
Depreciation on Disposals	<u>-</u>	<u>(186)</u>	<u>(11)</u>	<u>(197)</u>
Cumulative Depreciation at 31 December 1999	<u>6</u>	<u>6,151</u>	<u>478</u>	<u>6,635</u>
Net Assets at 31 December 1999	<u>11</u>	<u>1,505</u>	<u>407</u>	<u>1,923</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Applications £'000
Amounts brought forward at 1 January 1999	2,666
Cash Payments for the Year	<u>57</u>
Amounts Carried Forward at 31 December 1999	<u>2,723</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 1999**

	£'000	£'000
Surplus to be surrendered		5,551
Less Exchequer Grant Undrawn		<u>(4,199)</u>
Net Liability to the Exchequer		<u>1,352</u>
Represented by:		
Debtors		
Net PMG position and cash	1,738	
Debit Balances:		
Suspense	<u>861</u>	2,599
Less Creditors		
Due to State	(854)	
Credit Balances: Suspense	<u>(393)</u>	<u>(1,247)</u>
		<u>1,352</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous receipts amounted to £25,627

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

Subhead	Less/(More) than provided £'000	Explanation
A.6.	(285)	The excess was due to additional expenditure on furniture and fittings arising from renovations to the Custom House.
A.7.	152	Certain consultancies did not materialise as quickly as expected.
B.2.	6,503	Claims for certain housing grants were less than anticipated.
B.4.	288	Claims from local authorities were less than anticipated due to some projects being delayed.
C.3.	1,393	Savings were due mainly to lower than expected postal costs arising from the introduction of the National Vehicle and Driver File (NVDF) system.
C.4.	(203)	The excess was due to additional expenditure incurred on the replacement of laboratory equipment at the Medical Bureau of Road Safety.
D.2.	3,483	Progress on waste management projects was slower than anticipated.
F.1.	(964)	The excess was due to increased expenditure on fire appliances and emergency and rescue equipment
F.2.	750	The shortfall was due to slower than anticipated progress on a number of library projects at construction stage.

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Subhead	Less/(More) than provided £'000	Explanation
F.3.	211	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.
F.4.	147	Claims from local authorities were less than anticipated.
F.5.	3,357	The shortfall was due to slower than anticipated progress by local authorities.
F.6.	(199)	The excess was due mainly to additional recruitment to enable An Bord Pleanála to deal with the increased numbers of planning appeals.
F.7.	(69)	The transfer of water safety functions from the National Safety Council to the Irish Water Safety Association did not take place until late in the year.
F.8.	162	The Irish Water Safety Association was not established until late in the year.
F.9.	2,078	Expenditure on the Temple Bar Cultural Quarter was less than anticipated.
F.11.	2,138	The shortfall was due to slower than anticipated progress in implementing projects under the Programme for Peace and Reconciliation.
F.12.	(200)	The excess was due to additional costs incurred by the Tribunal as a result of its investigations.
F.14.	(193)	The excess was due to the establishment of the Referendum Commission in connection with the Referendum on Local Government.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Fees payable by Local Authorities, etc. for audit of their Accounts	969,000	1,229,665
2. Inspection fees in respect of the scheme of structural guarantees for new houses	1,004,000	1,504,333
3. Fees payable by applicants for driving tests	4,150,000	4,782,232
4. Receipts from National Toll Roads plc.	3,400,000	4,581,434
5. Receipts to defray vehicle testing costs	600,000	500,000
6. Receipts from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	438,000	438,000
7. Receipts from Temple Bar Renewal Ltd.	1,000	7,197
8. Receipts from the Dublin Docklands Development Authority	3,000,000	-
9. Receipts from the Local Government Equalisation Fund	5,073,000	4,043,000
10. Receipts from EU for FEOGA village renewal programme	6,881,000	4,939,984
11. Receipts from EU for FEOGA element of the Programme for Peace and Reconciliation	2,719,000	-
12. Miscellaneous, including refunds on certain housing grants, refunds on publications and other refunds and payments from EU	<u>129,000</u>	<u>538,625</u>
Total	<u><u>28,364,000</u></u>	<u><u>22,564,470</u></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 higher than anticipated.
4. Traffic volumes on the West Link Toll Bridge were higher than anticipated.
5. The cost of the development of the software interface between the National Car Testing Service (NCTS) and the National Vehicle and Driver File (NVDF) was due to be met by the Department and then recovered from the NCTS. As the NCTS met the cost, this is reflected in the sum received.
7. The number of applications was greater than anticipated.
8. The payment by the Dublin Docklands Development Authority (DDA) was postponed and is to be re-considered when the revised financial plans for the DDA are being drawn up.
9. Draw-down from the fund was less than expected as the roll-out of the NVDF project did not materialise as quickly as expected.
10. Certain anticipated receipts from the EU did not materialise.
11. Expenditure on projects under the Special Support Programme did not reach a sufficient level to enable anticipated draw-down of FEOGA funds to mature.
12. 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**(A) Global Commitments**

Commitments likely to materialise under procurement and grant subheads are £382,000 and £2.086 billion respectively.

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

1. WATER/SEWERAGE PROJECTS

Project	Cumulative amount spent up to 31 December 1998	Amount spent in 1999	Amount to be met in subsequent years
	£'000	£'000	£'000
Buncrana Water Pollan Dam	22,524	552	3,924 ⁽¹⁾
Carrick-on-Suir Sewerage	383 ⁽²⁾	4,365	8,252 ⁽¹⁾
Clonmel Main Drainage	10,083 ⁽²⁾	1,039	6,379 ⁽¹⁾
Cork Main Drainage(Collection)	6,144	14,370	59,486 ⁽¹⁾
Cork Main Drainage (Treatment Works)	2,588 ⁽²⁾	4,744	52,667
Drogheda Main Drainage	40,692	6,073	9,535 ⁽¹⁾
Dublin Bay Sewerage	11,282	26,832	141,886 ⁽¹⁾

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Dublin Water Conservation	7,403	13,743	17,854 ⁽¹⁾
Dundalk Main Drainage	15,045	16,591	21,364 ⁽¹⁾
Dungarvan Sewerage	-(²)	170	9,830 ⁽¹⁾
East Waterford Water	3,510	3,906	4,718 ⁽¹⁾
Galway Main Drainage Treatment Works	1,212 ⁽²⁾	2,036	39,764 ⁽¹⁾
Leixlip Sewerage	7,421	2,981	3,348
Leixlip Water(Phase 2)	9,411	2,841	4,184 ⁽¹⁾
Limerick Main Drainage (Phase 1)	7,767	7,621	87,740 ⁽¹⁾
Limerick Water (Phase 2) Clareville	-	183	15,817
Midleton Sewerage	175	2,813	7,512
Monaghan Water	1,544 ⁽³⁾	2,528	9,928
Navan Sewerage	8,965	8,139	2,896 ⁽¹⁾
Oberstown Sewerage	988	8,717	4,195 ⁽¹⁾
Sligo (Lough Gill) Regional Water Supply	7,848	6,644	9,508 ⁽¹⁾
Tuam Regional Water Supply (Stage 1)	22,047 ⁽²⁾	325	1,685 ⁽¹⁾
Tuam Regional Water Supply (Phase 3)	505 ⁽³⁾	-	12,543
Waterford Main Drainage	354 ⁽³⁾	383	11,263
Wexford Main Drainage	29,623	5,749	14,128 ⁽¹⁾

2. URBAN RENEWAL PROJECT

Project	Cumulative amount spent up to 31 December 1998 £'000	Amount spent in 1999 £'000	Amount to be met in subsequent years £'000
Cultural Development of Temple Bar	16,852	1,688	1,754

3. HOUSING PROJECTS

Project	Cumulative amount spent up to 31 December 1998 £'000	Amount spent in 1999 £'000	Amount to be met in subsequent years £'000
Regeneration of Ballymun Flats	3,802	1,500	344,698 ⁽¹⁾
Area Regeneration (incl. Inner City Dublin Flat Complexes)	-	4,000	93,000

(1) Full cost of project updated since 1998.

(2) Updated since 1998.

(3) Excluded from 1998 account as the estimated cost of the scheme was then under £10m.

Note: A sum of £487.64 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	365,211	183	19	10,129
Overtime and extra attendance	661,116	371	29	17,891
Shift and roster allowances, etc.	24,357	32	-	-
Miscellaneous	244,675	342	-	-
Total extra remuneration	1,295,359	*	*	17,891

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

11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £902,000 from the Vote for 1999 was included in the Estimate for 2000.

A total of £237,116 was charged to subhead A.1. in respect of staff assigned to the Fire Services Council (£116,539), the National Safety Council (£61,243), the National Roads Authority (£30,878) and the Rent Tribunal (£28,456) respectively.

Eleven retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of £53,247.

In addition to voted monies, sponsorship and entry fees totalling £100,052 were also expended on the Tidy Towns Competition.

A total of £21,921 was spent on awards under the REPS Scheme (Recognition of Exceptional Performance by Staff). There were 44 individual awards ranging from £150 to £350 and a total of £536 was spent under the Merit Award Scheme (1 group award).

12. EU FUNDING

The outturn shown in subheads C.1., C.2., D.1., D.2., D.3., F.9., and F.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 F.9. & F.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 (VII) Transport - SATRE 2 (i.e. Social attitudes to road traffic risk in Europe), COURAGE (i.e. Construction with unbound aggregates in Europe), CARE (i.e. European Road Accident Database), and PARIS (i.e. Normalisation of measured distresses on European road pavements).

The EPA received £49,113 (in respect of European Topic Centre), £45,133 (in respect of LIFE), £32,014 (in respect of Travel Refunds), and £18,503 (in respect of Eurostat) from the EU.

13. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1999 on account of which payments were made in the year is as follows:-

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 1999 £	Cumulative Expenditure to 31 December 1999 £
Tribunal of Inquiry into Certain Planning Matters (The Flood Tribunal)	1997	2,850,259	5,432,574

14. MISCELLANEOUS ACCOUNTS

**The Programme for Peace and Reconciliation - Grant-in-Aid Fund
Account of the Receipts and Payments in the year ended 31 December 1999**

	£
Balance at 1 January 1999	NIL
Grant-in-Aid : Programme for Peace and Reconciliation (Subhead F.11.)	<u>1,482,648</u>
	1,482,648
Expenditure (<i>see schedule</i>)	<u>1,482,648</u>
Balance at 31 December 1999	<u><u>NIL</u></u>

**Schedule
The Programme for Peace and Reconciliation
Payments in the year ended 31 December 1999**

<i>Payee</i>	<i>Amount</i> £
County Councils:	
Cavan	184,517
Donegal	347,387
Leitrim	178,629
Louth	210,800
Monaghan	371,134
Sligo	<u>190,181</u>
Total	<u><u>1,482,648</u></u>

15. NATIONAL LOTTERY FUNDING

**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 1999**

	£
Balance at 1 January 1999	NIL
Grant-in-Aid : Special Housing Aid for the Elderly (Subhead B.3.)	<u>6,000,000</u>
	6,000,000
Expenditure (<i>see schedule</i>)	<u>6,000,000</u>
Balance at 31 December 1999	<u><u>NIL</u></u>

Schedule
Task Force on Special Housing Aid for the Elderly, etc.
Payments in the year ended 31 December 1999

<i>Payee</i>	<i>Amount</i> £
Health Boards:	
Eastern	1,096,000
Midland	673,000
Mid-Western	625,000
North-Eastern	646,000
North-Western	565,000
South-Eastern	624,000
Southern	606,000
Western	<u>1,165,000</u>
Total	<u><u>6,000,000</u></u>

Communal Facilities in Voluntary Housing Schemes -
Account of Receipts and Payments in the year ended 31 December 1999

	£
Balance at 1 January 1999	NIL
Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	<u>805,352</u>
	805,352
Expenditure (<i>see schedule</i>)	<u>805,352</u>
Balance at 31 December 1999	<u><u>NIL</u></u>

Schedule
Communal Facilities in Voluntary Housing Schemes -
Payments in the year ended 31 December 1999

<i>Local Authority</i>	<i>Project</i>	<i>Amount</i> £
COUNTY COUNCILS		
Cork	Respond, Dromina	61,350
Fingal	Respond, Baldoyle	85,671
Kerry	West Kerry Care of the Aged, Dingle	30,000
Kilkenny	Gowran community Housing for the Elderly	30,000
	Respond, Garringreen	47,740
	Irish Wheelchair Association, College Rd	45,500
Limerick	Dromcollogher Community Housing Association, Pound Street	6,000
Mayo	Claremorris IRD, Dalton Street	54,241
Sligo	Easkey Mental Health Association	3,600
Tipperary (SR)	Camphill Community, Castlepark, Carrick-on-Suir	51,000
Westmeath	Irish Society For Autism, Moygreham, Athboy	21,000
Wexford	Respond, Old Ross Rd., Enniscorthy	78,756
	Grantstown Voluntary Housing Association, Wellingtonbridge	39,000
	Enniscorthy Community Housing Ltd.	7,444

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Wicklow	Sunbeam House Services, 1-2 Sugarloaf Crescent	15,000
	Sunbeam House Services, 14 Abbey Manor	14,000

CORPORATIONS

Galway	Galway Voluntary Social Services, Fairgreen	5,416
Limerick	Respond, Moyross	25,634
Waterford	Respond, Ballytruckle	70,000
	Respond, Airmount, Dominic Place	114,000
Total		<u>805,352</u>

16. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	333
IT consumables, etc.	7
Cleaning materials	<u>3</u>
	<u>343</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	406
Pay Related Social Insurance	104
Withholding Tax	252
Pension Contributions	64
Value Added Tax Account	<u>28</u>
	<u>854</u>

JIMMY FARRELLY
Accounting Officer

DEPARTMENT OF THE ENVIRONMENT AND LOCAL GOVERNMENT
31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment and Local Government for 1999 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 1999. Attention is drawn to paragraph 24 of the report for 1999 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 1999, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by that Office and for payment of certain grants and grants-in-aid.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	25,630	24,746	-
A.2.	Travel and Subsistence	1,587	1,473	5
A.3.	Incidental Expenses	756	668	18
A.4.	Postal and Telecommunications Services	1,531	1,807	228
A.5.	Office Machinery and other Office Supplies	1,875	2,025	58
A.6.	Office Premises Expenses	1,000	1,190	26
A.7.	Consultancy Services	225	272	13
OTHER SERVICES				
B.1.	Grant-in-Aid Fund for General Expenses of Adult Education Organisations (<i>National Lottery Funded</i>)	513	513	-
B.2.	Transport Services	42,931	45,661	3,478
B.3.	International Activities	857	819	4
B.4.	International Activities	1,252	1,116	-
B.5.	Research and Development Activities	5,351	4,880	37
B.6.	In Career Development	9,120	9,190	47
B.7.	Expenses of National Council for Curriculum and Assessment	1,000	1,009	33
B.8.	Grant-in-Aid Fund for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities	8,309	2,645	30
B.9.	Grant-in-Aid Fund for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities (<i>National Lottery Funded</i>)			
	<i>Original</i> £14,806,000			
	<i>Supplementary</i> <u>187,000</u>	14,993	14,989	-
B.10.	Grants to Colleges providing Courses in Irish (<i>National Lottery Funded</i>)	592	561	10
B.11.	Publications in Irish (<i>National Lottery Funded</i>)	700	462	-
B.12.	Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid)	1,168	1,168	-

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Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.13.	Royal Irish Academy of Music - General Expenses (Grant-in-Aid)			
	<i>Original</i>	<i>£1,337,000</i>		
	<i>Supplementary</i>	<i><u>350,000</u></i>	1,687	1,687
B.14.	Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (<i>National Lottery Funded</i>)	429	403	-
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	277	277	-
B.17.	Miscellaneous	1,819	1,714	3
B.18.	Schools IT 2000	6,000	7,098	-
B.19.	Scientific and Technological Education (Investment Fund)	75,000	75,000	-
B.20.	Commission on Childhood Abuse			
	<i>Original</i>	<i>£NIL</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>	1	258
Gross Total				11
	<i>Original</i>	<i>£204,091,000</i>		
	<i>1st Supplementary</i>	<i>1,000</i>		
	<i>2nd Supplementary</i>	<i><u>537,000</u></i>	204,629	201,646
				4,001
<i>Deduct:-</i>				
C.	Appropriations in Aid			
	<i>Original</i>	<i>£8,236,000</i>		
	<i>1st Supplementary</i>	<i>NIL</i>		
	<i>Less 2nd Supplementary</i>	<i><u>2,000,000</u></i>	6,236	5,037
Net Total				2,505
	<i>Original</i>	<i>£195,855,000</i>		
	<i>1st Supplementary</i>	<i>1,000</i>		
	<i>2nd Supplementary</i>	<i><u>2,537,000</u></i>	198,393	196,609
				1,496
SURPLUS TO BE SURRENDERED			£1,784,184	£2,265,446

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 1999

	£'000	£'000	£'000
Net Outturn			196,609
Changes in Capital Assets			
Purchases Cash	(1,612)		
Depreciation	1,395		
Loss on Disposals	<u>97</u>	(120)	
Assets Under Development			
Cash Payments		(114)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,137)		
Decrease in Stock	<u>497</u>	<u>(1,640)</u>	<u>(1,874)</u>
Direct Expenditure			194,735
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,089		
Notional Rents	<u>1,798</u>		<u>7,887</u>
Operating Cost			<u><u>202,622</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			3,839
Assets Under Development (Note 4)			<u>11</u>
			3,850
Current Assets			
Stocks (Note 16)		86	
Accrued Income		2,505	
Prepayments		20	
Other Debit Balances:			
Sub-Accountants	82		
Miscellaneous	4		
Education Technology (Investment) Fund - Payments	70		
Salaries Recoupable Expenditure	14		
Millennium Book Project	21		
World Skill Olympics	62		
Advertising	17		
EU Recoupable Expenditure	27	297	
PMG Balance and Cash	5,761		
Less Orders Outstanding	<u>(4,343)</u>	<u>1,418</u>	
Total Current Assets		<u>4,326</u>	
Less Current Liabilities			
Accrued Expenses		4,021	
Due to State (Note 17)		18	
Other Credit Balances:			
Skill Olympic Sponsorship	37		
European School Days	14		
Local Drugs Task Force	117		
Youth Club Grant Scheme	250		
Miscellaneous	<u>12</u>	430	
Net Liability to the Exchequer (Note 5)		<u>1,285</u>	
Total Current Liabilities		<u>5,754</u>	
Net Current Liabilities			<u>(1,428)</u>
Net Assets			<u>2,422</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999 ¹	7,199	2,504	9,703
Additions	1,224	522	1,746
Disposals	(95)	-	(95)
Assets transferred to An Foras Teanga ²	(43)	(74)	(117)
Gross Assets at 31 December 1999	<u>8,285</u>	<u>2,952</u>	<u>11,237</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	4,768	1,346	6,114
Depreciation for the year	1,101	294	1,395
Depreciation on Disposals	(90)	-	(90)
Depreciation on Assets transferred to An Foras Teanga	(21)	-	(21)
Cumulative Depreciation at 31 December 1999	<u>5,758</u>	<u>1,640</u>	<u>7,398</u>
Net Assets at 31 December 1999	<u>2,527</u>	<u>1,312</u>	<u>3,839</u>

Notes:

- Assets of educational institutions owned, controlled/managed by the Minister for Education and Science are described under the relevant Vote.
- The assets transferred represent Furniture and Equipment of An Gúm transferred to An Foras Teanga with effect from December 1999.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In-house Computer Applications £'000
Amounts Brought Forward at 1 January 1999	25
Cash payments for the year	114
Transferred to Assets Register	(128)
Amounts Carried Forward at 31 December 1999	<u>11</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 1999

	£'000	£'000
Surplus to be surrendered		1,784
Less Exchequer Grant Undrawn		(499)
Net Liability to the Exchequer		<u>1,285</u>
Represented by:		
Debtors		
Net PMG position and cash	1,418	
Debit Balances: Suspense	<u>297</u>	1,715
Less Creditors		
Credit Balances: Suspense		(430)
		<u>1,285</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Conscience Money	975
Witness expenses	<u>70</u>
	<u>1,045</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.2.	(2,731)	The excess was caused by the need to provide additional services for pupils with special needs.
B.4.	136	The saving occurred because UNESCO related expenditure was less than anticipated and some cultural/teacher exchanges did not take place.
B.5.	471	The saving occurred due to several projects not proceeding as rapidly as planned.
B.8.	5,664	The saving occurred principally because of the length of time required for project development. In addition planned expenditure on the Children at Risk Programme was met from Vote 33 - Department of Health and Children.
B.10.	31	The saving was due to reduced numbers attending the Summer Colleges in 1999.
B.11.	238	The saving was caused by the transfer of An Gúm to an Foras Teanga during 1999.
B.14.	26	The saving was due to the cost of one cultural project being less than anticipated.

Subhead	Less/(More) than Provided £'000	Explanation
B15.	11	The saving occurred because grants to national agencies for the Lingua Programme were less than projected.
B.17	105	The saving was mainly due to the start up costs of the National Psychological Service being less than planned.
B.18.	(1,098)	The excess was principally related to costs associated with the provision of additional IT training programmes for teachers.
B.20.	(257)	The excess was due to start up costs for the Commission on Childhood Abuse.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Sales of publications in Irish	230,000	272,798
2.	Recoupment of certain travelling and subsistence expenses from the EU	1,000	533
3.	Contributions from the EU for Educational Activities	40,000	54,657
4.	Receipts from the European Social Fund		
	<i>Original</i>	<i>£7,945,000</i>	
	<i>Less Supplementary</i>	<i><u>2,000,000</u></i>	
		5,945,000	4,476,083
5.	Miscellaneous	<u>20,000</u>	<u>232,699</u>
	Total		
	<i>Original</i>	<i>£8,236,000</i>	
	<i>Less Supplementary</i>	<i><u>2,000,000</u></i>	
		<u>6,236,000</u>	<u>5,036,770</u>

Explanation of Variations

- The surplus was due to increased sales of publications.
- Funding from the EU Commission due in 1999 had not been received before the end of the year.
- The shortfall was due to a delay in receipts from the European Social Fund.
- 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 - £98,610,889

Subhead B.19. Scientific and Technological Education (Investment) Fund.

A total of £75 million projected expenditure has been committed from this Fund for the year 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	163,321	124	8	10,443
Overtime and extra attendance	1,360,932	538	91	15,235
Shift and roster allowances	59,215	8	6	11,694
Miscellaneous	85,039	136	0	0
Total extra remuneration	1,668,507	*	105	*

* Some individuals received payments in more than one category.

11. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, two sums amounting to £922,600 were received as follows;

- (i) A sum amounting to £847,000 was received from Vote 42 An Roinn Ealaíon, Oidhreacht Gaeltachta agus Oileán and expended to the value shown on the services covered by the following subheads:

	£
A.1. Salaries and Allowances	289,000
B.11 Publications in Irish	558,000

- (ii) A sum amounting to £75,600 was received from the Change Management Fund - Vote 6 Office of the Minister for Finance and expended to the value shown on the services covered by the following subheads

	£
A.3. Incidental Expenses	23,600
A.7. Consultancy Services	52,000

Sanction was received from the Department of Finance on 14 March 1999 to write off an irrecoverable overpayment of £1,082 from subhead A.3.

Stocks from An Gúm with an estimated net realisable market value of £695,574 were transferred to An Foras Teanga with effect from December 1999 (Department of Finance Sanction of 25 July 2000).

12. EU FUNDING

The overall amount of £4,476,083 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 and 1999.

13. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1999 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 1999 £</i>	<i>Cumulative Expenditure to 31 December 1999 £</i>
Review of School Transport	1996	311	16,985
Commission to Inquire into Childhood Abuse	1999	258,076	258,076

14. MISCELLANEOUS ACCOUNTS

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

Capital Account for the year ended 31 December 1999

	Securities £	Cash £
Cash for Investment Balance on 1 January 1999	-	28,825
Securities Balance on 1 January 1999	852,778	-
Transferred from Income Account for Investment	-	40,653
Securities Redeemed	(98,710)	98,710
Securities Bought	171,592	(168,188)
Securities Renominalised	<u>1,431</u>	<u>-</u>
Balances on 31 December 1999	<u>927,091</u>	<u>-</u>

Receipts and Payments Accounts for the Year Ended 31 December 1999

	£
Balances on 1 January 1999	25,902
Receipts	61,246
Payments	<u>(56,868)</u>
Balances on 31 December 1999	<u>30,280</u>

Payments include a transfer of £40,653 to the Capital Account for investment.

GRANT-IN-AID FUNDS 1999

	£	£
Subhead B.1. - Fund for General Expenses of Adult Education Organisations (<i>National Lottery Funded</i>)		513,000
Subheads B.8. & B.9. - Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sport Activities		
<i>National Lottery</i>	14,989,128	
<i>Exchequer</i>	<u>2,645,065</u>	17,634,193
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and Educational Organisations (<i>National Lottery Funded</i>)		402,750
Subhead B.16. - Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre (<i>Exchequer Funded</i>)		<u>277,000</u>
		<u>18,826,943</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	11,400
Girls' Friendly Society	12,828
Irish Methodist Youth Department	9,117
Presbyterian Youth	22,793
YWCA of Ireland	2,862
City of Dublin VEC	668,126
County Dublin VEC	480,100
Dun Laoghaire VEC	162,300
Cork City VEC	169,900
Galway City VEC	12,105
Waterford City VEC	4,218
Limerick City VEC	2,787
Girl Guides	10,560
Catholic Youth Council	7,500
ECO (UNESCO)	3,000
National Youth Federation	19,420
YMCA	28,049
Fingal County Council	60,000
Dublin Corporation	798,000
Dun Laoghaire Rathdown County Council	80,000
Cork Corporation	<u>80,000</u>
	<u>2,645,065</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	88,000
International Education Board of Ireland	<u>189,000</u>
	<u>277,000</u>

15. NATIONAL LOTTERY FUNDING

**National Lottery Voted Funds
Payments in the year ended 31 December 1999**

Payments:-	£
General expenses of Youth Organisations and other Expenditure in relation to Youth Activities	14,989,128
Cultural Activities *	6,408,104
Irish Language	1,022,888
Capital Services for Special Schools and Children in Care **	1,772,312
Expenses of Adult Education Organisations	<u>513,000</u>
	<u>24,705,432</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 Organisations and other Expenditure in relation to Youth Activities

	£
Grants to Youth Organisations (Schedule A)	5,805,243
Disadvantaged Youth (Schedule B)	7,011,582
Youth Information	773,266
Gaisce - President's Award Scheme	150,000
Youth Exchange Bureau (Leargas)	193,000
Local Voluntary Youth Councils	45,000
Pilot Local Youth Club Grants Scheme	365,000
Co-operation Ireland	27,038
Ireland/France/UK Youth Exchange Scheme	96,665
City of Dublin Youth Service Board	67,444
Children's Hour	250,000
Miscellaneous	<u>204,890</u>
Total	<u>14,989,128</u>

Cultural Activities

	£
Royal Irish Academy	1,578,000
Cultural Organisations (Schedule C)	402,750
School of Celtic Studies of the Dublin Institute for Advanced Studies	3,436,000
Grants in respect of School Libraries	<u>991,354</u>
Total	<u>6,408,104</u>

Irish Language

	£
Publications in Irish	461,778
Courses in Irish	<u>561,110</u>
Total	<u>1,022,888</u>

Capital Services for Special Schools and Children in Care

	£
Trinity House, Lusk	856,859
Oberstown Boys Centre, Lusk	124,283
Finglas Children's Centre	522,145
St. Joseph's Special School, Clonmel	141,068
Oberstown Girls' Centre, Lusk	64,375
Development of site services at Lusk Campus	21,801
Campus security at the Lusk Campus	<u>41,781</u>
Total	<u>1,772,312</u>

Expenses of Adult Education Organisations

	£
Aontas	263,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	180,000
People's College	<u>52,000</u>
Total	<u>513,000</u>

Schedule A
Grants to Youth Organisations

	£
An Oige	109,408
Scouting Ireland (CSI)	343,939
Catholic Guides of Ireland	156,210
Catholic Youth Council	533,420
Church of Ireland Youth Council	110,572
Comhthreanáil na nOgeagrais Gaeilge	10,622
Confederation of Peace Corps	48,639
ECO - UNESCO Club	49,994
Feachtas	48,949
Federation of Irish Scout Associations	9,347
Foróige	1,027,951
Athlone Community Services Council	24,519
Girls' Brigade	25,612
Girls Friendly Society	1,800
Irish Girl Guides	212,007
Interculture Ireland	30,400
Junior Chamber Ireland	12,534
Macra Na Feirme	296,109
National Association for Youth Drama	<u>56,375</u>

	£
National Federation of Archery Clubs	23,651
National Youth Council of Ireland	402,664
National Youth Federation	1,286,932
No Name Club	62,367
Ogra Chorcaí	332,475
Ogras	101,267
Order of Malta Cadet Corps	37,159
Scout Association of Ireland	256,031
Voluntary Services International	49,299
Young Christian Workers	58,405
Y.M.C.A. of Ireland	<u>86,586</u>
Total	<u>5,805,243</u>

**Schedule B
Disadvantaged Youth**

	£
Borough of Dun Laoghaire VEC	169,370
Catholic Youth Council	49,246
City of Dublin VEC	1,986,870
City of Cork VEC	484,479
City of Galway VEC	384,013
City of Limerick VEC	104,700
City of Waterford VEC	434,574
County Dublin VEC	1,091,903
National Association of Training Centres for Travelling People	383,195
National Youth Federation	1,517,052
North-Western Health Board	30,000
Offaly County Council	14,746
Co. Wicklow VEC	90,000
Co. Kerry VEC	125,251
Co. Cork VEC	20,000
Co. Tipperary VEC	10,000
Tionscadal Oibre don Ogra	38,687
Ronanstown Initiative	8,000
Sheelin Project, Co Cavan VEC	6,901
Foróige Office City of Dublin VEC	26,555
Foróige Officer Co. Dublin VEC	18,540
Beautiful Noise Project, Limerick City	5,000
St. Teresa's Gardens, Donore Avenue	2,500
Fóroige, Brookfield Project, Tallaght	<u>10,000</u>
Total	<u>7,011,582</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	22,000
Foras Éireann	8,000
Irish Committee for Historical Sciences	2,500
Irish Film Institute	11,000
National Youth Orchestra of Ireland	52,000
Royal Society of Antiquaries of Ireland	7,500
School Recital Scheme	8,500
Slógadh	4,000
Anna Livia International Opera Festival	220,000
Feis Maitiu	35,000
Artane School of Music	<u>30,000</u>
Total	<u>402,750</u>

16. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	65
IT Consumables <i>etc.</i>	<u>21</u>
	<u>86</u>

17. DUE TO THE STATE

The amount due to the state at 31 December 1999 consisted of:

	£'000
Tax and Pay Related Social Insurance	14
Withholding Tax	<u>4</u>
	<u>18</u>

JOHN DENNEHY
Accounting Officer
 AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
 31 Márta 2000

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 1999 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 1999. Attention is drawn to paragraph 25 of the report for 1999 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 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for First-Level Education.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A.	Salaries, etc. of Teachers			
	<i>Original</i>	<i>£630,771,000</i>		
	<i>Supplementary</i>	<i><u>4,000,000</u></i>	633,813	-
B.	Model Schools - Miscellaneous Expenses	160	168	-
C.	Capitation Grants towards Operating Costs of National Schools			
	<i>Original</i>	<i>£37,505,000</i>		
	<i>Supplementary</i>	<i><u>1,000,000</u></i>	38,353	-
D.	Grants towards Clerical Assistance in National Schools	4,049	3,812	-
E.	Grants towards the Employment of Caretakers in National Schools	3,050	2,830	-
F.1.	Other Grants and Services			
	<i>Original</i>	<i>£14,618,000</i>		
	<i>Supplementary</i>	<i><u>6,195,000</u></i>	20,892	5
F.2.	Other Grants and Services (<i>National Lottery Funded</i>)	992	991	-
G.	Child Care Assistants in National Schools for the Handicapped			
	<i>Original</i>	<i>£6,313,000</i>		
	<i>Supplementary</i>	<i><u>500,000</u></i>	6,771	-
H.	Special Services for Children in Care	11,065	11,554	-
I.	Special Educational Projects	625	543	7
J.	Superannuation, etc. of Teachers			
	<i>Original</i>	<i>£113,300,000</i>		
	<i>Supplementary</i>	<i><u>12,250,000</u></i>	125,111	-
K.1	Building, Equipment and Furnishing of National Schools			
	<i>Original</i>	<i>£55,000,000</i>		
	<i>Supplementary</i>	<i><u>6,000,000</u></i>	60,343	682

Vote 27

K.2. Capital Building and Equipment Costs of Special Schools for Children in Care (*National Lottery Funded*)

		4,033	1,772	102
Gross Total				
Original	£881,481,000			
Supplementary	<u>29,945,000</u>	911,426	906,953	796
Deduct:-				
L. Appropriations in Aid		40,495	43,410	759
Net Total				
Original	£840,986,000			
Supplementary	<u>29,945,000</u>	870,931	863,543	37
SURPLUS TO BE SURRENDERED		£7,387,629	€9,380,354	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			863,543
Changes in Capital Assets			
Purchases Cash	(72)		
Loss on Disposals	<u>310</u>	238	
Changes in Net Current Assets			
Decrease in Closing Accruals		(617)	(379)
Direct Expenditure			<u>863,164</u>
Operating Cost			<u>863,164</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			415
Current Assets			
Accrued Income		759	
Sub-Accountants	69		
Other Debit Balances:			
Miscellaneous	5	74	
PMG Balance and Cash	29,615		
Less Orders Outstanding	(25,924)	3,691	
Total Current Assets		<u>4,524</u>	
Less Current Liabilities			
Due to State (Note 10)		10	
Accrued Expenses		796	
Other Credit Balances:			
Miscellaneous		1	
Net Liability to the Exchequer (Note 4)		<u>3,764</u>	
Total Current Liabilities		<u>4,571</u>	
Net Current Liabilities			<u>(47)</u>
Net Assets			<u>368</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Land £'000
Cost or valuation at 1 January 1999	653
Additions	72
Disposals	<u>(310)</u>
Gross Assets at 31 December 1999	<u>415</u>
Accumulated Depreciation:	
Opening Balance at 1 January 1999	-
Depreciation for the year	<u>-</u>
Cumulative Depreciation at 31 December, 1999	<u>-</u>
Net Assets at 31 December 1999	<u>415</u>

Notes:

1. The ownership of six sites for first-level schools is vested in the Minister for Education and Science.
2. Twenty-nine 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 1999, was three thousand two hundred and ninety five. The majority of schools are denominational and are owned by the relevant diocesan authority.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to
Debtor and Creditor Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		7,388
Less Exchequer Grant Undrawn		<u>(3,624)</u>
Net Liability to the Exchequer		<u>3,764</u>
Represented by:		
Debtors		
Net PMG position and cash	3,691	
Debit Balances: Suspense	<u>74</u>	3,765
Less: Creditors		
Credit Balances: Suspense		<u>(1)</u>
		<u>3,764</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
D.	237	The saving was mainly due to clerical staff availing of job sharing and career break facilities.
E.	220	The saving was principally caused by a number of caretaker posts not being filled.
I.	82	The saving was mainly due to late submission of claims from the Projects.
K.2.	2,261	The saving arose because work on the capital development of new facilities was slower than anticipated.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. SUPERANNUATION, ETC., OF NATIONAL TEACHERS		
(i) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc	76,000	330,520
(ii) Contributions to the National School Teachers' Superannuation Schemes	28,985,000	29,715,431
(iii) Contributions to Teachers' Spouses' and Childrens' Pensions Scheme	7,077,000	7,450,061
2. Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)	190,000	316,254
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)	81,000	76,875
4. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	1,213,000	3,426,939
5. Handling charges involved in making certain deductions from teachers' salaries	300,000	236,994
6. Receipts from the European Social Fund	2,447,000	1,328,352
7. Miscellaneous	<u>126,000</u>	<u>528,874</u>
Total	<u>40,495,000</u>	<u>43,410,300</u>

Explanation of Variation

- 1.(i) The surplus was due to a higher than anticipated numbers of teachers retiring who refunded their gratuities.
- 1.(ii) The surplus was mainly due to a higher than estimated number of teachers contributing to the Scheme.
- 1.(iii) The surplus was mainly attributable to higher superannuation contributions on foot of pay increases under the PCW.
2. The surplus was due to extra pension receipts principally arising from the payment of arrears of PCW.
3. The shortfall was due mainly to a number of clerical staff availing of career-breaks or job-sharing facilities.
4. The surplus was due to a greater number of teachers on secondment than anticipated.
5. The shortfall was due to over-estimation.
6. The shortfall was mainly due to a delay in receipts from the European Social Fund.
7. Miscellaneous appropriations -in-aid, which refer to refunds of overpayments, cancellation of out-of-date payable orders, and other miscellaneous receipts, are difficult to estimate and were greater than expected.

7. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £28,486,194

(B) Multi-Annual Capital Commitments

	Building, Equipment and Furnishing of National Schools (Subhead K.1.)	Capital Building and Equipment Costs of Special Schools for Children in Care (Subhead K.2.) (National Lottery Funded)	Total
	£	£	£
Expenditure in 1999	60,342,741	1,772,312	62,115,053
Legally enforceable commitments to be met in subsequent years	28,156,194	330,000	28,486,194

8. MISCELLANEOUS ITEMS

Expenditure under subhead F included an amount of £50,990 for legal costs arising from a settlement of a court case relating to a child with special educational needs (S18/9/92 PII).

Expenditure under subhead F included an amount of £20,182 for legal costs arising from a settlement of a court case relating to a child with special education needs (S18/9/92 PII).

Expenditure under subhead F included an amount of £33,836 for legal costs arising from a settlement of a court case relating to a child with special education needs (S18/2/92 PII).

Expenditure under subhead F included an amount of £18,123 for legal costs in settlement of a judicial review involving adequacy of education provision (S18/2/50P3).

Expenditure under subhead F included an amount of £12,000 for legal costs and £1,500 for compensation relating to a child with special education needs (S18/2/50P3).

Expenditure under subhead J included an amount of £4869 written off in respect of an overpayment to a deceased pensioner (S18/39/77 PII).

Expenditure under subhead F included an amount of £20,622 for the applicant's costs arising from a judicial review involving adequacy of education provision (S18/9/92 PII) and (S18/2/50P3).

Expenditure under Subhead F1.10 included an amount of £36,679 in respect of legal costs for a teacher (S18/9/92).

Expenditure under subhead F1.10 included £886,015 in settlement of 23 cases involving children with special educational needs. Legal costs of £25,940 were paid in two cases. (S18/2/50 Part 2).

Expenditure under subhead H included a payment of £10,112 for legal costs in respect of a compensation claim by a staff member for injuries received while on duty (S18/28/76 PI).

Expenditure under subhead H included a payment of £4,419 for legal costs in respect of a compensation claim by a former pupil for injuries received while resident in a Special School (S18/28/76).

A total of £599,569 in respect of unpaid supplementary local contributions that arose over the last 20 years as a result of increases in the cost of primary school building projects was written off (S18/17/83).

9. EU FUNDING

The overall amount of £1,328,352 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 and F.1 in 1998 and 1999.

10. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Withholding Tax	<u>10</u>

J. DENNEHY
Accounting Officer
 AN ROINN OIDEACHAIS agus EOLAÍOCHTA
 31 Márta 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First Level Education for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

SECOND-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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	399,075	387,370	-
B.	Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools	47,190	45,025	13
C.	Grants towards Clerical Assistance in Secondary Schools	3,353	3,089	-
D.	Superannuation of Secondary, Comprehensive and Community School Teachers			
	<i>Original</i>	<i>£52,160,000</i>		
	<i>Supplementary</i>	<i>£8,000,000</i>		
		60,160	61,091	-
E.	Comprehensive and Community Schools - Running Costs	124,963	121,563	-
F.	Annual Non-Capital Grants to Vocational Education Committees (excluding certain grants in respect of Specialist Colleges and student support)	311,210	307,556	-
G.	Payments to Local Authorities in respect of Superannuation Charges	35,566	40,026	-
H.	Miscellaneous Post-Primary Services	19,834	20,492	6
I.	Secondary Schools - Annual Repayments of Building Loans	5	5	-
J.	Examinations	17,666	18,236	79
K.	Miscellaneous			
	<i>Original</i>	<i>£1,739,000</i>		
	<i>Supplementary</i>	<i>£2,800,000</i>		
		4,539	4,075	-

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L. Second-Level Schools - Building Grants and Capital Costs				
Original	£58,783,000			
Supplementary	<u>33,500,000</u>	92,283	92,464	1,141
Gross Total				
Original	£1,071,544,000			
Supplementary	<u>44,300,000</u>	1,115,844	1,100,992	1,239
Deduct:-				
M. Appropriations in Aid				
Original	£101,431,000			
Less Supplementary	<u>18,000,000</u>	83,431	86,634	22,215
Net Total				
Original	£970,113,000			
Supplementary	<u>62,300,000</u>	1,032,413	1,014,358	(20,976)
SURPLUS TO BE SURRENDERED		£18,055,380	£22,925,604	

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 1999

	£'000	£'000	£'000
Net Outturn			1,014,358
Changes in Capital Assets			
Purchases Cash	(137)		
Disposals Cash	1		
Depreciation	109		
Loss on Disposal	<u>2</u>	(25)	
Assets under Development			
Cash Payments		(644)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(18,953)		
Increase in Stock	<u>(26)</u>	<u>(18,979)</u>	<u>(19,648)</u>
Direct Expenditure			<u>994,710</u>
Operating Cost			<u>994,710</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			5,227
Assets Under Development (Note 4)			<u>915</u>
			6,142
Current Assets			
Stocks (Note 13)		189	
Accrued Income		22,527	
Prepayments		5	
Loans (Note 12)		112	
Pension Contributions		70	
Exam Fees		146	
Other Debit Balances:			
Miscellaneous	2		
Sub-Accountants	45		
EU School Evaluation Project	<u>13</u>	60	
PMG Balance and Cash	63,724		
Less Orders Outstanding	<u>(49,219)</u>	<u>14,505</u>	
Total Current Assets		<u>37,614</u>	
Less Current Liabilities			
Accrued Expenses		1,244	
Deferred Income		312	
Due to State (Note 14)		70	
Other Credit Balances:			
Registration Council	25		
NCVA	43		
Miscellaneous	<u>15</u>	83	
Net Liability to the Exchequer (Note 5)		<u>14,482</u>	
Total Current Liabilities		<u>16,191</u>	
Net Current Assets			<u>21,423</u>
Net Assets			<u>27,565</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Land	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1999 ¹	4,964	576	94	5,634
Additions	-	134	3	137
Disposals	-	(38)	-	(38)
Gross Assets at 31 December 1999	<u>4,964</u>	<u>672</u>	<u>97</u>	<u>5,733</u>
Accumulated Depreciation				
Opening Balance at 1 January 1999	-	390	43	433
Depreciation for the year	-	100	9	109
Depreciation on Disposals	-	(36)	-	(36)
Cumulative Depreciation at 31 December 1999	-	<u>454</u>	<u>52</u>	<u>506</u>
Net Assets at 31 December 1999	<u>4,964</u>	<u>218</u>	<u>45</u>	<u>5,227</u>

Notes:

1. The opening balances for 1999 in respect of Office Equipment has been adjusted to take account of revisions to the Asset Register following a review of the 1998 figures.
2. Ten sites for Second level Schools are owned and controlled/managed by the Minister for Education.
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. Sixty-six Community Schools and sixteen Comprehensive schools are owned by the Minister for Education and are controlled /managed by Boards of Management.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	Land
	£'000
Amounts brought forward at 1 January 1999	271
Cash payments for the Year	<u>644</u>
Amounts carried forward at 31 December 1999	<u>915</u>

Note:

The amount shown above refers to five sites purchased for three Schools and two Education Centres. The process of registration of the sites in the name of the Minister for Education & Science had not been completed at 31 December 1999.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor
Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		18,055
Less Exchequer Grant Undrawn		<u>(3,573)</u>
Net Liability to the Exchequer		<u>14,482</u>
Represented by:		
Debtors		
Net PMG position and cash	14,505	
Debit Balances: Suspense	<u>60</u>	14,565
Less Creditors		
Credit Balances: Suspense		<u>(83)</u>
		<u>14,482</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
C.	264	The saving was mainly due to a higher than anticipated number of clerical staff availing of job-sharing and career break facilities.
G.	(4,460)	The excess was due to faster than anticipated conclusion of implementation of arrangements for recouping pensions to Local Authorities to a current basis.
K.	464	The saving was mainly due to slower than anticipated rate of expenditure on new curriculum related initiatives.

7. APPROPRIATIONS IN AID

		Estimated £	Realised £
1.	Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
	(i) Contributions to Secondary Teachers' Superannuation Scheme	23,325,000	26,527,598
	(ii) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	5,015,000	6,375,593
	(iii) Refund of gratuities under Secondary Teachers' Superannuation Scheme	26,000	29,991
2.	Examination Fees of Students	4,865,000	5,103,066
3.	Refund of portion of capital grants (Subhead L)	23,000	20,823
4.	Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	70,000	69,411
5.	Receipts from the European Social Fund		
	<i>Original</i> £65,842,000		
	<i>Less Supplementary</i> <u>18,000,000</u>	47,842,000	44,992,561
6.	Contributions towards the building and equipping costs of Community Schools	262,000	138,103
7.	Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	1,062,000	2,118,268
8.	Handling charge involved in making certain deductions from teachers' salaries	145,000	199,626
9.	Repeat Leaving Certificate course fees	296,000	148,224
10.	Miscellaneous	<u>500,000</u>	<u>910,809</u>
Total			
	<i>Original</i> £101,431,000		
	<i>Less Supplementary</i> <u>18,000,000</u>	<u>83,431,000</u>	<u>86,634,073</u>

Explanation of Variation

- (i) and (ii) The surplus is mainly due to higher than anticipated numbers of retirements and a higher than anticipated number of retiring teachers purchasing service.
- The shortfall was due to a delay in receipts from the European Social Fund.
- The shortfall was due to fewer deeds than expected being signed with a consequent reduction in the level of contributions.
- The surplus was mainly 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 being liable for the repeat fee.
- Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancellations of out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate were greater than anticipated.

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8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £35,643,764

(B) Multi-Annual Capital Commitments

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

	£
Expenditure in 1999	92,463,780
Legally enforceable commitments to be met in subsequent years	32,415,921

9. MISCELLANEOUS ITEMS

Expenditure under subhead E. included payments totalling £168,113 in settlement of nine compensation claims for injuries received in accidents in Community and Comprehensive Schools (S18/35/78PI and S18/9/92 PII).

Legal costs amounting to £81,453 were also paid in thirteen compensation cases in Community and Comprehensive Schools.

Unpaid examination fees outstanding for 15 years prior to 1999 amounting to £1,572,156 were written off (S18/1/75).

Expenditure under subhead K. included the payment of legal costs of £1,636 relating to a case concerning a teacher's appointment (S18/9/92 PII).

10. EU FUNDING

The amount of £44,992,561 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 1998 and 1999

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1999 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 1999</i>	<i>Cumulative Expenditure to 31/12/1999</i>
		£	£
Commission on School Accommodation	1996	188,031	769,431

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

Period	Amounts of	Repayments	
	Loans issued (1) £	Principal (2) £	Interest (3) £
From 1 April 1968 to 31 December 1997	2,528,111	2,403,735	2,791,518
Year ended 31 December 1999	-	12,085	8,738
Total	<u>2,528,111</u>	<u>2,415,820</u>	<u>2,800,256</u>

Principal outstanding: (1) £2,528,111 minus (2) £2,415,820 = £112,291

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 1999, in respect of Capital and Income.****CAPITAL ACCOUNT**

	Securities £	Cash £
Cash Balance on 1 January 1999	-	-
Securities Balance on 1 January 1999	35,122	-
Redeemed Stock	(7,648)	7,648
Purchase of Securities	7,886	(7,648)
Balances on 31 December 1999	<u>35,360</u>	<u>-</u>

INCOME ACCOUNT

	£
Balances on 1 January 1999	23,558
Dividends Received	2,197
Miscellaneous Receipts	28,153
Miscellaneous Payments	(28,467)
Balances on 31 December 1999	<u>25,441</u>

Vote 28

13. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	<u>189</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Withholding Tax	15
Income Tax	52
Pay Related Social Insurance	<u>3</u>
	<u>70</u>

JOHN DENNEHY
Accounting Officer
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
31 Márta 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Second Level and Further Education for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

THIRD-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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	44,122	47,655	-
A.2. University Scholarships, Research Grants and Fellowships	727	707	-
A.3. Grants to Vocational Education Committees in respect of Scholarships to Students	11,652	10,705	-
A.4. Grants in support of trainees on ESF aided Programmes	47,342	41,506	-
B.1. An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses			
<i>Original</i> £1,600,000			
<i>Supplementary</i> <u>137,000</u>	1,737	1,737	-
B.2. An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)			
<i>Original</i> £315,500,000			
<i>Supplementary</i> <u>21,916,000</u>	337,416	337,416	-
B.3. An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (<i>National Lottery Funded</i>)	1,578	1,578	-
C. Grants in respect of the running costs of The Institutes of Technology and one Vocational Education Committee College			
<i>Original</i> £191,593,000			
<i>Supplementary</i> <u>6,780,000</u>	198,373	197,823	-
D. Training Colleges for Primary Teachers excluding those funded through the Higher Education Authority	2,526	3,275	-
E. Training Colleges for Teachers of Home Economics	2,177	2,182	-
F. Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)			
<i>Original</i> £4,128,000			
<i>Supplementary</i> <u>930,000</u>	5,058	5,058	-
G. Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)			
<i>Original</i> £3,116,000			
<i>Supplementary</i> <u>320,000</u>	3,436	3,436	-
H. Grant in respect of tuition fees to designated non-Higher Education Authority Third-Level Institutions	821	884	-

Vote 29

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
I.	Miscellaneous	484	337	-
J.	Grants to certain Third Level Institutions	4,033	4,334	-
K.	Alleviation of Disadvantage			
	Original	£1,400,000		
	Supplementary	<u>1,400,000</u>	2,800	2,786
L.	3rd Level Research and Development Activities	7,500	7,000	-
M.1.	Building Grants and Capital Costs of the Institutes of Technology and one Vocational Education Committee College.			
	Original	£26,715,000		
	Supplementary	<u>3,000,000</u>	29,715	30,527
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)			2,136
	Original	£18,782,000		
	Supplementary	<u>5,000,000</u>	23,782	23,775
M.3.	Other Third Level Capital	900	591	9
Gross Total				
	Original	£686,696,000		
	Supplementary	<u>£39,483,000</u>	726,179	723,312
Deduct:				
N.	Appropriations in Aid			
	Original	£70,224,000		
	Less Supplementary	<u>24,500,000</u>	45,724	45,881
Net Total				
	Original	£616,472,000		
	Supplementary	<u>63,983,000</u>	680,455	677,431
SURPLUS TO BE SURRENDERED			£3,023,738	€3,839,355

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000
Net Outturn		677,431
Assets Under Development		
Cash Payments	(3,791)	
Changes in Net Current Assets		
Decrease in Closing Accruals	<u>(23,795)</u>	<u>(27,586)</u>
Direct Expenditure		<u>649,845</u>
Operating Cost		<u>649,845</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			350
Assets Under Development (Note 4)			<u>6,951</u>
			7,301
Current Assets			
Accrued Income		24,392	
Loans Outstanding (Note 12)		23	
Other Debit Balances:			
Technical Fund - Colleges		26	
PMG Balance & Cash	2,386		
Less Orders Outstanding	<u>(531)</u>	<u>1,855</u>	
Total Current Assets		<u>26,296</u>	
Less Current Liabilities			
Accrued Expenses		2,145	
Other Credit Balances:			
Miscellaneous	5		
Reid Bequest Scheme C Fund	<u>20</u>	25	
Net Liability to the Exchequer (Note 5)		<u>1,856</u>	
Total Current Liabilities		<u>4,026</u>	
Net Current Assets			<u>22,270</u>
Net Assets			<u>29,571</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Land and Buildings £'000
Cost or Valuation at 1 January 1999	<u>350</u>
Gross Assets at 31 December 1999	<u>350</u>
Accumulated Depreciation	
Opening Balance at 1 January 1999	-
Cumulative Depreciation at 31 December 1999	-
Net Assets at 31 December 1999	<u>350</u>

Notes:

1. Land and buildings of one third - level institution (Tipperary Rural and Business Development Institute -Thurles Campus), were owned and controlled/managed by the Minister for Education and Science as at 31 December 1999.
2. Land and buildings of two third - level institutions (Dublin City University and University of Limerick), which have their land and buildings owned by the Minister for Education and Science are controlled by Governing Bodies.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	Construction Contracts £'000
Amounts brought forward at 1 January 1999	3,245
Cash Payments for the Year	3,791
Disposal	<u>(85)</u>
Amounts carried forward at 31 December 1999	<u>6,951</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 1999**

	£'000	£'000
Surplus to be surrendered		3,024
Less Exchequer Grant Undrawn		<u>(1,168)</u>
Net Liability to the Exchequer		<u>1,856</u>
Represented by:		
Debtors		
Net PMG position and cash	1,855	
Debit Balances: Suspense	<u>26</u>	1,881
Less Creditors		
Credit Balances: Suspense		<u>(25)</u>
		<u>1,856</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	(3,533)	The excess occurred as a result of underestimation by Local Authorities of their higher education grants requirements for 1999.
A.3.	947	The saving resulted from difficulty in forecasting the number of students eligible for the scheme.
A.4.	5,836	The saving arose because the cost of ESF student fees, maintenance and capitation was less than expected.
D.	(749)	The excess was due to an increase in the capitation grant paid to two Colleges of Education.
H.	(63)	The excess was due to a higher than anticipated number of eligible students.
I.	147	The saving was mainly due to the cost of a training programme being lower than estimated.
J.	(301)	The excess arose due to a higher than anticipated number of students being eligible.
L.	500	The saving was due to the rate of development of projects being slower than estimated.
M.3.	309	The saving arose because the expenditure on capital projects was less than anticipated.

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Recovery of Loans to Primary Teacher Training College Students	4,000	2,616
2.	Táillí Scrúdaithe don Ard Teastais agus Scrúdú Cáilíochta sa Ghaeilge	2,000	2,852
3.	Receipts from European Social Fund		
	<i>Original</i>	£ 70,217,000	
	<i>Less Supplementary</i>	<u>24,500,000</u>	
		45,717,000	45,853,960
4.	Miscellaneous	<u>1,000</u>	<u>22,002</u>
	Total		
	<i>Original</i>	£ 70,224,000	
	<i>Less Supplementary</i>	<u>24,500,000</u>	
		<u>45,724,000</u>	<u>45,881,430</u>

8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £54,234,009

(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)	Other Third Level Capital (Subhead M.3)	Total
	£	£	£	£
Expenditure in 1999	30,527,252	23,775,375	591,164	54,893,791
Legally enforceable commitments to be met in subsequent years	49,214,682	4,275,051	261,176	53,750,909

Capital projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1998	Expenditure in 1999	Legally enforceable commitments to be met in subsequent years	Total
	£	£	£	£
1. Learning Resource Centre/ Catering Services Building I.T. Carlow ¹	3,388,573	7,684,295	2,103,225	13,176,093
2. Cathal Brugha Street College of Catering Extension	5,559,600	306,264	826,121	6,691,985
3. Letterkenny I.T. Phase 2(a)	7,198,186	206,508	291,304	7,695,998
4. Sligo - Phase 1 West Block	3,462,829	1,693,770	273,637	5,430,236
5. Sligo - Technological Engineering and Computing Facility ¹	-	1,062,867	5,122,575	6,185,442
6. IT Tallaght Phase 1A Extension ¹	2,340,600	6,600,310	2,526,851	11,467,761
7. TRBDI Thurles - Phase 1 ²	2,662,609	3,791,086	893,848	7,347,543
8. Dundalk - Learning and Information Resource Centre/Lecture Theatre ¹	405,786	340,496	6,259,725	7,006,007
9. Tralee - Business/IT and Hotel and Catering Building ¹	702,767	1,715,000	14,412,489	16,830,256
10. Waterford - Library/ IT Centre	727,731	4,316,857	3,528,954	8,573,542

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. A review of expenditure revealed that the total amount paid on this project to the end of 1997 was overestimated in the 1997 Appropriation Account to the sum of £10,714.

9. MISCELLANEOUS ITEMS

Expenditure under Subhead A.2. include *ex-gratia* payments amounting to £23,476 to seven students in respect of scholarships. (S18/19/9/92 PII(5c)).

Expenditure under A.1. included an amount of £3,028 in respect of compensation arising from a case relating to a Higher Education Grant. (S18/9/92 PII).

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 £45,853,960 received from the European Social Fund (ESF) and shown as appropriations in aid was included in the recorded expenditure from subheads A.5. (A.4. in 99), B.2. and C. in 1998 and K. in 1999.

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1999 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 1999</i>	<i>Cumulative Expenditure to 31 December 1999</i>
		£	£
Commission on the Points System.	1997	37,243	108,709

Note: The cumulative expenditure figure was adjusted to amend a computational error to expenditure in 1998.

12. STATEMENT OF LOANS

Loans issued to training college students and repayments thereof (Subhead N.1)

	£
Amount Outstanding at 31 December, 1998	26,008
Amount Recouped in 1999	<u>2,616</u>
Amount Outstanding at 31 December, 1999	<u><u>23,392</u></u>

JOHN DENNEHY
Accounting Officer
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
31 Márta 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

MARINE AND NATURAL RESOURCES

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Marine and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	11,697	11,570	-
A.2. Travel and Subsistence	1,175	1,145	1
A.3. Incidental Expenses	922	952	83
A.4. Postal and Telecommunications Services	404	444	24
A.5. Office Machinery and other Office Supplies	938	829	22
A.6. Office Premises Expenses	949	380	28
A.7. Consultancy Services	473	554	15
A.8. Equipment, Stores and Maintenance	150	-	-
A.9. Agency Payments for Felling Licenses	1	-	-
A.10. Supplementary Measures to Protect EU Interests	22	10	-
MARINE SAFETY, ENVIRONMENT AND SHIPPING SERVICES			
B.1. Marine Emergency Coastal Units	1,212	703	21
B.2. Development of Coastal Radio Stations	1,355	1,289	62
B.3. Marine Emergency Contingency	20	2	1
B.4. Grant to Royal National Lifeboat Institution	100	100	-
B.5. Grant to Commissioners of Irish Lights (Supplement to Light Dues)			
Original	£2,345,000		
Less Supplementary	<u>332,000</u>	2,013	2,013
B.6. Marine Emergency Service	8,757	7,459	589
B.7. Wreck, Salvage and Relief of Distressed Seamen	1	-	-
B.8. Marine Environment Protection	100	1	-
B.9. Sea-Angling Vessel Safety			
Original	£200,000		
Less Supplementary	<u>200,000</u>	-	-
C. Loran C Navigation System	1,040	433	35

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
HARBOUR DEVELOPMENT AND COAST PROTECTION			
D.1. Grants for Improvements at Commercial, Secondary and Other Harbours	2,240	613	-
D.2. State Harbours/ Dún Laoire Harbour Pension Fund	500	35	-
E. Coast Protection	3,848	2,448	1
MARINE RESEARCH			
F.1. Marine Institute - Administration and Current Development (Grant-in-Aid)	7,186	6,668	
F.2. Marine Institute - Capital Development (Grant-in- Aid)	2,810	1,274	
F.3. Salmon Research Agency (Grant-in-Aid)	253	253	
SEA FISHERIES AND AQUACULTURE DEVELOPMENT			
G.1. Development and Upgrading of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968	10,150	6,736	56
G.2. Fishery Harbour Centres Fund - Grant under the Fishery Harbour Centres Act, 1968	75	-	-
H.1. An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid)			
Original £6,519,000			
Supplementary <u>1,387,000</u>	7,906	7,906	-
H.2. An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)			
Original £5,473,000			
Supplementary 200,000			
Less Supplementary <u>1,387,000</u>	4,286	3,985	-
H.3. Repayment of Advances	13,570	13,742	-
H.4. An Bord Iascaigh Mhara - PESCA Community Initiative (Grant-in-Aid)			
Original £403,000			
Supplementary <u>109,000</u>	512	512	-
I.1. Repayments of Compensation for Fish Withdrawals	1	-	-
I.2. Conservation and Management of Fisheries	1,305	618	(90)
I.3. Fish Processing	1	218	-
I.4. Programme for Peace and Reconciliation	475	472	-
I.5. Shellfish Monitoring Programme	128	93	8
I.6. Aquaculture Licence Appeals Board	102	22	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
INLAND FISHERIES			
J.1. Payments to the Central Fisheries Board, the Regional Fisheries Boards, the Foyle Fisheries Commission and Miscellaneous Payments in relation to Inland Fisheries			
<i>Original</i> £11,416,000			
<i>Less Supplementary</i> <u>525,000</u>	10,891	11,459	15
J.2. Tourism Angling Programme	6,000	5,883	-
J.3. Payments in respect of Inland Fisheries Development under Interreg II Programme	257	358	-
J.4. Fisheries Surveillance			
<i>Original</i> £913,000			
<i>Less Supplementary</i> <u>175,000</u>	738	579	213
J.5. Expenditure in connection with the Acquisition of Fisheries and Other Property	1	-	-
J.6. Salmon Management Regime	750	255	-
J.7. Pilot Scheme for Salmon Net Fishermen	200	-	-
FORESTRY			
K.1. Agency Payments Relating to Forestry Research (National)	557	587	-
K.2. Grants to Coillte Teoranta for Superannuation Purposes	4,260	5,039	-
K.3. Coillte Teoranta Vesting Liabilities	1	-	-
K.4. Grants for the Promotion of Forestry (National)	50	30	-
K.5. Grants for the Promotion of Forestry (FEOGA Guarantee)			
<i>Original</i> £59,000,000			
<i>Less Supplementary</i> <u>5,000</u>	58,995	50,752	63
K.6. Grants for the Promotion of Forestry (Structural)			
<i>Original</i> £16,612,000			
<i>Less Supplementary</i> <u>208,000</u>	16,404	14,053	162
K.7. Agency Payments Relating to Forestry Research (FEOGA Guidance)	1,054	916	34
K.8. Interreg	250	151	-
K.9. Expenses in Connection with the Financing of FEOGA Measures	200	139	-
K.10. Clearance of Previous Years FEOGA Accounts			
<i>Original</i> £Nil			
<i>Supplementary</i> <u>5,000</u>	5	5	-

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
K.11.Shell Marl Cases			
<i>Original</i>			
<i>Supplementary</i>			
<i>£Nil</i>			
<i>100,000</i>	100	82	-
MINING AND PETROLEUM			
L.1. Delineation of the Continental Shelf	400	51	-
L.2. Minerals Development	25	15	-
L.3. Training of Personnel in Petroleum Related Disciplines	6	6	-
L.4. Petroleum Infrastructure Programme Support Group (Grant-in-Aid)	200	162	-
OTHER SERVICES			
M. Shipping Investment Grants	1	-	-
N. Shipboard Training of Marine Cadets	300	262	-
O.1. Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	51	65	-
O.2. <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	45	26	-
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	25	7	-
Q. Subscriptions to International Organisations	152	159	(16)
R. Technical Assistance Programme	314	42	-
S. Payment of Formation Grant to Producer Organisations	50	91	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
T. The Foyle, Carlingford and Irish Lights Commission			
Original	£Nil		
Supplementary	<u>1,123,000</u>	401	
Gross Total			
Original	£189,991,000		
1st Supplementary	91,000		
2nd Supplementary	<u>1,000</u>	165,054	1,327
Deduct:-			
U. Appropriations in Aid	62,543	50,476	491
Net Total			
Original	£127,448,000		
1st Supplementary	91,000		
2nd Supplementary	<u>1,000</u>	114,578	836
SURPLUS TO BE SURRENDERED	£12,961,797	£16,458,087	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			114,578
Changes in Capital Assets			
Purchases Cash	(1,760)		
Disposals Cash	29		
Depreciation	1,475		
Gain on Disposal	<u>(3)</u>	(259)	
Assets Under Development			
Cash Payments		(1,876)	
Changes in Net Current Assets			
Increase in Closing Accruals	460		
Increase in Stock	<u>(13)</u>	<u>447</u>	<u>(1,688)</u>
Direct Expenditure			112,890
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	8,454		
Notional Rent	<u>1,322</u>		<u>9,776</u>
Operating Cost			<u>122,666</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			8,146
Assets under Development (Note 4)			<u>4,316</u>
			12,462
Current Assets			
Stocks (Note 16)		157	
Prepayments		144	
Accrued Income		491	
Other Debit Balances:			
Suspense		4,257	
PMG Balance and Cash	18,659		
Less Orders Outstanding	<u>(13,528)</u>	<u>5,131</u>	
Total Current Assets		<u>10,180</u>	
Less Current Liabilities			
Accrued Expenses		1,471	
Other Credit Balances:			
Suspense	3,114		
Due to State (Note 17)	<u>198</u>	3,312	
Net Liability to the Exchequer (Note 5)		<u>6,076</u>	
Total Current Liabilities		<u>10,859</u>	
Net Current Liabilities			<u>(679)</u>
Net Assets			<u>11,783</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Lands	Office Furniture	Office Equipment (including IT)	Specialist Equipment	Totals
	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1999	1,572	730	1,699	6,643	10,644
Additions	-	65	838	857	1,760
Disposals	(100)	-	-	(129)	(229)
Revaluations	<u>746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>746</u>
Gross Assets at 31 December 1999	<u>2,218</u>	<u>795</u>	<u>2,537</u>	<u>7,371</u>	<u>12,921</u>
Accumulated Depreciation					
Opening Balance at 1 January 1999	-	332	894	2,177	3,403
Depreciation for the year	-	80	506	889	1,475
Depreciation on Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>(103)</u>	<u>(103)</u>
Cumulative Depreciation at 31 December 1999	<u>-</u>	<u>412</u>	<u>1,400</u>	<u>2,963</u>	<u>4,775</u>
Net Assets at 31 December 1999	<u>2,218</u>	<u>383</u>	<u>1,137</u>	<u>4,408</u>	<u>8,146</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 (46.356 hectares).

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	Computer Applications £'000
Opening Balance at 1 January 1999	2,778
Cash Payments for the year	1,876
Transferred to Assets Register	<u>(338)</u>
Amounts carried forward at 31 December 1999	<u>4,316</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 1999**

	£'000	£'000
Surplus to be surrendered		12,962
Less Exchequer Grant Undrawn		<u>(6,886)</u>
Net Liability to the Exchequer		<u>6,076</u>
Represented by:		
Debtors		
Debit Balances: Suspense	4,257	
Net PMG position and Cash	<u>5,131</u>	9,388
Less Creditors		
Due to State	(198)	
Credit Balances: Suspense	<u>(3,114)</u>	<u>(3,312)</u>
		<u>6,076</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Sale of Land	<u>360,334</u>
Total	<u>360,334</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	569	Savings arose because planned refurbishment works did not materialise.
A.7.	(81)	In addition to the amount expended under this Subhead, a sum of £950 was received from the Change Management Fund, Subhead S of the Finance Vote.
A.8.	150	Savings arose because a project did not proceed.
A.10.	12	This subhead covers the cost of an independent audit of EAGGF funding. Expenditure was less than provided because of an overlap in the EAGGF year which brought the audit work into the following year.
B.1.	509	Saving was due to lower capital expenditure arising from delays on planned works.
B.3.	18	This subhead is of necessity conjectural.
B.6.	1,298	Saving arose because two building projects did not proceed as planned in 1999.
B.8.	99	The number of surveys carried out at the Department's expense was less than estimated.
C.	607	The savings were primarily due to the non commencement of planned civil works.

Subhead	Less/(More) than Provided £'000	Explanation
D.1.	1,627	Savings arose primarily because a sum of £1.2m allocated in respect of Port of Waterford Company's loan repayment commitment to the European Investment Bank was not paid as it was necessary to seek legal advice on the method of payment. In addition, anticipated expenditure on port improvements did not materialise due to the need for consultations following the publication of the Review of State Regional Ports and Harbours in September, 1999.
D.2.	465	The saving was due to the failure to agree the extent of the contribution to be made to the Dún Laoire Harbour Superannuation Fund under Section 40 (5) of the Harbours Act, 1996.
E.	1,400	Saving was due to delays in the commencement of, and slower than expected progress with, a number of coastal protection projects.
F.1.	518	Saving arose because the uptake on a retirement scheme was less than expected.
F.2.	1,536	Saving was due to delays in progressing major capital development programmes.
G.1	3,414	Saving resulted from the slower than anticipated rate of progress of certain harbour works and delays in the start up of others.
G.2.	75	Saving was due to a decision not to draw down these moneys, having regard to the overall financial position of the Fishery Harbour Centres Fund in 1999.
H.2.	301	Saving arose because the drawdown of approved grants under the Whitefish Fleet Renewal Scheme was slower than anticipated due to the long lead-in time for building new trawlers.
I.2.	687	Saving arose primarily from the deferral of expenditure on certain projects.
I.3.	(217)	Excess was due to unanticipated demand for the payment of national grants to beneficiaries of the EU grants.
I.5.	35	Saving arose because the expected growth in sampling did not materialise.
I.6.	80	Saving arose mainly because a planned relocation of the Board to new premises did not occur in 1999.
J.1.	(568)	Excess was due to the settlement of PCW claims in the Central Fisheries Board and Regional Fisheries Boards during 1999.
J.3.	(101)	Excess was due to additional capital purchases in 1999.
J.4.	159	Saving was due to the late submission to the Department of claims for reimbursement.
J.6.	495	Saving arose because enabling legislation was necessary to provide for the establishment of the National Salmon Commission and for the making of regulations regarding Salmon Conservation.
J.7.	200	Saving was due to the non development of suitable proposals for the expenditure of this allocation.
K.1.	(30)	Excess was due to an increased level of research.
K.2.	(779)	Excess was due to the high number of former Coillte employees who became eligible for retirement lump sums.

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Subhead	Less/(More) than Provided £'000	Explanation
K.4.	20	Saving was due to a lower than anticipated level of afforestation.
K.5.	8,243	Saving arose because the level of afforestation was lower than anticipated.
K.6.	2,351	Saving occurred because some grant moneys which had been committed to projects were not drawn down before the end of the year.
K.7.	138	Saving arose due to delays in receipt of claims for project expenditure and lower staffing costs in COFORD.
K.8.	99	Saving was due to the low number of eligible projects submitted.
K.9.	61	Expenditure on this subhead is determined by expenditure on Grants for the Promotion of Forestry (FEOGA Guarantee) and by interest rates both of which were lower than expected.
K.11.	18	Saving was due to ongoing negotiations to agree settlements in certain cases.
L.1.	349	Saving was due to the deferral of planned surveys pending detailed analysis of data already collected.
L.4.	38	Saving was due to lower than expected receipts which limited the size of payment allowed.
N.	38	Saving was due to the non receipt of some claims for which provision had been made.
O.1.	(14)	Excess was mainly due to higher than anticipated level of medical expenses.
O.2.	19	Saving resulted from a decrease in the number of pensioners and a delay in a rates increase for which provision had been made.
P.	18	Saving arose because printing cost of a report was borne by the administrative budget.
R.	272	Saving arose because (i) some anticipated expenses were borne by other agencies; (ii) some projects did not commence as planned in 1999 and (iii) the number of projects submitted for funding was less than expected.
S.	(41)	Excess was due to a higher than anticipated demand.
T.	722	Saving was due mainly to the non establishment until 2 December, 1999, of the Foyle, Carlingford and Irish Lights Commission.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Proceeds of fines and forfeitures in respect of fishery offences	765,000	885,728
2. Charges at State Harbours	-	-
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	335,000	210,112
4. Receipts from Radio, Telephone and Telegraph traffic	180,000	63,468
5. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	470,000	594,713
6. EU recoupment in respect of expenditure on the conservation and management of fisheries.	634,000	410,176
7. Surveillance (Regional Fisheries Boards)	460,000	-
Surveillance (Foyle Fisheries Commission)	-	-
8. Loran C	-	-
9. Aquaculture Licence fees	150,000	209,221
10. Forestry Receipts (National)	5,000	-
11. Forestry Receipts (Guarantee)	43,875,000	37,312,034
12. OPARDF Receipts	11,817,000	7,788,853
13. Interreg Receipts	203,000	-
14. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960.	2,177,000	2,510,241
15. Petroleum Infrastructure Programme Support Group	200,000	162,498
16. Miscellaneous	<u>1,272,000</u>	<u>328,550</u>
Total	<u>62,543,000</u>	<u>50,475,594</u>

Explanation of Variations

- Receipts under this heading are dependent on the number of convictions for fisheries offences and the levels of fines and forfeitures imposed. These were higher than anticipated in 1999.
- Receipts in this category vary due to fluctuating demand .
- Shortfall resulted from a fall in demand for the service coupled with continuing delays in the billing system.
- Surplus was due to extra leases granted during the year.
- Qualifying expenditure in 1998 was low resulting in a reduced receipt in 1999.
- Shortfall was caused by an EU decision to end its contributions to this programme.
- Surplus was due to extra licences granted during the year.
- Fees are no longer charged under this heading.
- Shortfall resulted from the decrease in the afforestation programme which led to a corresponding reduction in EU receipts under this heading

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- 12. Shortfall occurred because some expected funding was not received from the EU during 1999.
- 13. Shortfall was caused by the non-receipt of EU moneys.
- 14. Surplus resulted from an increased number of licences and higher fees in respect of oil exploration.
- 15. A number of expected payments were not received by year end.
- 16. Receipts under this heading cannot be accurately forecast.

Miscellaneous receipts comprise:

	£
Refund of salaries	117,589
Coast Protection maintenance cost contributions	110,089
Sale of cars	29,450
EU receipt in respect of Technical Assistance	
Programme expenditure in 1998	27,467
Aquaculture Applications	14,475
Helicopter Secondary Role Missions	13,776
Miscellaneous	15,704
Total	<u>328,550</u>

9. COMMITMENTS

Global Commitments

The Global figure for Commitments likely to materialise in subsequent years is £497,996,309 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	128,887	102	4	10,194
Overtime and extra attendance	582,942	208	32	21,300
Shift and roster allowances	439,794	57	49	9,822
Miscellaneous	54,438	22	2	9,736
Total extra remuneration	1,206,061	*	*	-

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

11. MISCELLANEOUS ITEMS

£172,391 was paid in settlement of a legal action taken by a former employee arising from termination of employment (E75/1/87).

£162,000 was paid in settlement of four claims arising out of a ferry tragedy in 1994 (E164/6/97 and S27/10/97).

£128,315 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, 1999 was £4,691,476 (S86/10/60).

£113,597 was paid in respect of the legal expenses of the Commissioners of Irish Lights arising out of various legal actions in connection with the Loran C Project (S27/10/97).

£30,431 was paid in respect of plaintiffs' legal costs in two judicial review cases (E164/6/97).

£21,320 including £4,320 legal costs was paid in settlement of a legal action arising out of damage to property during engineering works being carried out by the Department (E164/6/97).

£16,332 was paid in respect of repairs to a Department owned jeep, trailer and boat following a road accident (S27/2/99).

£12,000 was paid in settlement of a contractual dispute concerning a project which was abandoned (S27/48/96).

£10,743 was paid in respect of plaintiffs' interim legal costs in an ongoing legal action (E164/6/97).

£6,667 was spent on merit awards comprising two individual awards of £200 each and 24 group awards ranging from £56 to £648.

£5,843 was paid in respect of plaintiffs' legal costs following the settlement of an action concerning an entitlement under the Spouses' and Children's Contributory Pension Scheme (E164/6/97).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £742,000 is included in the Estimate for 2000.

£22,000 was received from the Change Management Fund, subhead S. of the vote for the Office of the Minister for Finance. Only £950 was expended in the year and the balance was returned to the Department of Finance in 2000.

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 FIGF.

The outturn shown in subhead I.4. includes expenditure in respect of activities co-financed from the Peace and Reconciliation Programme.

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 subhead 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 £8,090,038 in 1999 in respect of fleet modernisation, aquaculture, diversification trials for tuna, human resources development upgrading scheme, PESCA initiative, marketing, small scale coastal fisheries and Cross Border Peace Programme.

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The Marine Institute received EU grants totalling £1,927,930 in respect of research.

The Salmon Research Agency received EU grants totalling £123,401 in respect of research.

Coillte Teoranta received EU grants totalling £114,347 in respect of forest research projects.

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 1999 are as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Subhead</i>	<i>Year of Appointment</i>	<i>Expenditure in 1999</i>	<i>Total Expenditure to 31 December 1999</i>
			£	£
Marine Accidents Review Group	P.	1996	6,978	13,638

14. STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31 DECEMBER 1999

	£
Bula Ltd	956,296
Interest accrued as at 31 December 1999	16,378,804

15. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payment by the Department of the Marine and Natural Resources on the undermentioned Non-Voted Service in the year ended 31 December, 1999.

Marine Works (Ireland) Act, 1902 - Maintenance Fund

	£
Balance at 1 January 1999	123
Receipts 1999	NIL
Payments 1999	(123)
Balance at 31 December 1999	<u>NIL</u>

Petroleum Infrastructure Programme Fund 1999

	£
Balance at 1 January 1999	300,000
Grant-In-Aid (Subhead L.4.)	162,498
Payments 1999	<u>NIL</u>
Balance at 31 December 1999	<u>462,498</u>

Note: Payments totalling £27,361 which were disbursed on an agency basis by the Department of Marine and Natural Resources had not been refunded from this Fund by year end.

16. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	16
Communication Equipment	72
Rescue Equipment	<u>69</u>
	<u>157</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Withholding Tax	81
Pension Contributions	61
Value Added Tax	<u>56</u>
	<u>198</u>

TOM CARROLL
Accounting Officer
 ROINN NA MARA AGUS ACMHAINNÍ NÁDÚRTHA
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Marine and Natural Resources for 1999 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 1999. Attention is drawn to paragraph 28 of the report for 1999 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

AGRICULTURE, FOOD AND RURAL DEVELOPMENT

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Agriculture, Food and Rural Development, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash - limited schemes.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances			
	<i>Original</i>	<i>£98,054,000</i>		
	<i>Supplementary</i>	<i><u>3,500,000</u></i>	101,554	100,702
				-
A.2.	Travel and Subsistence	7,061	7,441	-
A.3.	Incidental Expenses	2,266	2,320	379
A.4.	Postal and Telecommunications Services	4,244	4,174	481
A.5.	Office Machinery and Other Office Supplies			
	<i>Original</i>	<i>£6,168,000</i>		
	<i>Supplementary</i>	<i><u>1,101,000</u></i>	7,269	7,275
				21
A.6.	Office Premises Expenses	3,465	4,356	317
A.7.	Consultancy Services			
	<i>Original</i>	<i>£1,594,000</i>		
	<i>Supplementary</i>	<i><u>70,000</u></i>	1,664	1,363
				7
A.8.	Supplementary Measures to protect the financial interests of the EU	500	419	(34)
A.9.	Remuneration of Temporary Veterinary Inspectors			
	<i>Original</i>	<i>£11,685,000</i>		
	<i>Supplementary</i>	<i><u>3,000,000</u></i>	14,685	14,777
				98
OTHER SERVICES				
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.	Research and Testing	4,233	4,176	124
B.2.	Grants to Farm and Rural Development Organisations	126	142	-
B.3.	Teagasc - Grant-in-aid for General Expenses.			
	<i>Original</i>	<i>£47,245,000</i>		
	<i>Supplementary</i>	<i><u>1,500,000</u></i>	48,745	48,745
				-
B.4.	Teagasc - Grant-in-Aid for Superannuation Purposes	7,480	7,480	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.5. National Beef Assurance	5,500	4,294	3
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE			
C.1. Improvement of Livestock	238	373	5
C.2. Bovine Tuberculosis and Brucellosis Eradication			
<i>Original</i> £42,000,000			
<i>Supplementary</i> <u>23,000,000</u>	65,000	64,318	2,338
C.3. General Disease Control and Eradication			
<i>Original</i> £11,828,000			
<i>Supplementary</i> <u>2,000,000</u>	13,828	12,967	228
C.4. Cattle Breeding Authority			
<i>Original</i> £248,000			
<i>Supplementary</i> <u>102,000</u>	350	350	-
C.5. Cattle Registration and Tagging			
<i>Original</i> £1,980,000			
<i>Supplementary</i> <u>2,520,000</u>	4,500	4,555	564
PRODUCTION AND DEVELOPMENT AIDS			
D.1. An Bord Glas - Grant-in-Aid for General Expenses			
<i>Original</i> £1,882,000			
<i>Supplementary</i> <u>83,000</u>	1,965	1,963	-
D.2. Development of Organic Farming	50	24	-
MISCELLANEOUS			
E. Trade Exhibitions and Promotions			
<i>Original</i> £150,000			
<i>Supplementary</i> <u>150,000</u>	300	291	-
F.1. Western Development Commission			
<i>Original</i> £5,625,000			
<i>Less Supplementary</i> <u>5,000,000</u>	625	570	-
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	111	98	-
G.2. Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards and winding up expenses of the Interim Board			
<i>Original</i> £1,756,000			
<i>Less Supplementary</i> <u>200,000</u>	1,556	955	-

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Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
H.1. An Bord Bia - Grant-in-Aid for General Expenses				
	<i>Original</i>	£7,061,000		
	<i>Supplementary</i>	<u>850,000</u>	7,911	-
H.2. Meat Classification Scheme		68	56	4
H.3. Grant-in-Aid to the Irish Horseracing Authority for Development of Horse Racing Industry				
	<i>Original</i>	£14,850,000		
	<i>Supplementary</i>	<u>1,500,000</u>	16,350	-
H.4. Grant-in-Aid to Bord na gCon for Development of Greyhound Industry				
	<i>Original</i>	£4,842,000		
	<i>Supplementary</i>	<u>400,000</u>	5,242	-
H.5. Assistance for the Non-Thoroughbred Horse Industry		250	200	-
I.1. International Co-operation		894	910	-
I.2. Food Aid Donations - World Food Programme (Grant-in-Aid)		1,939	1,939	-
J.1. Tribunal of Inquiry into the Beef Processing Industry				
	<i>Original</i>	£4,000,000		
	<i>Less Supplementary</i>	<u>(1,000,000)</u>	3,000	414
J.2. Miscellaneous Services				
	<i>Original</i>	£495,000		
	<i>Supplementary</i>	<u>550,000</u>	1,045	1,697
J.3. Control of Horses		1,480	1,479	-
J.4. Local Abattoirs		1,490	1,293	-
J.5. Installation Aid to Young Farmers		2,000	2,061	-
J.6. Winter Fodder		20,000	19,067	2
K. Land Commission Services		20	7	-

SCHEMES OPERATED IN IMPLEMENTATION OF EU GUARANTEE REGULATIONS AND DIRECTIVES

L.1. Financing of the Common Agricultural Policy - Expenses in Connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures				
	<i>Original</i>	£46,025,000		
	<i>Less Supplementary</i>	<u>(15,000,000)</u>	31,025	31,050
				788

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L.2. Market Intervention losses by Deficiency, Accident, etc.			
<i>Original</i> £500,000			
<i>Supplementary</i> <u>1,962,000</u>	2,462	3,184	20,632
L.3. Integrated Administration and Control System (IACS) - Land Parcel Identification System	2,247	2,219	(300)
L.4. Agri-Environment Programme			
<i>Original</i> £172,556,000			
<i>Less Supplementary</i> <u>17,500,000</u>	155,056	144,757	2,822
L.5. Scheme for Early Retirement from Farming (EC Council Regulation No. 2079/92)	73,237	68,863	-

**SCHEMES OPERATED IN IMPLEMENTATION
OF EU STRUCTURAL REGULATIONS AND
DIRECTIVES**

M.1. On Farm Investment			
<i>Original</i> £36,486,000			
<i>Less Supplementary</i> <u>16,000,000</u>	20,486	20,110	1,089
M.2. General Structural Improvement	1,052	1,623	17
M.3. Farm Diversification	7,504	4,997	575
M.4. Aid to Farmers in certain Less Favoured Areas			
<i>Original</i> £110,856,000			
<i>Supplementary</i> <u>10,000,000</u>	120,856	123,709	8,302
M.5. Stimulus Fund for Research	227	113	-
M.6. Technical Assistance	892	140	-
M.7. Leader and Interreg			
<i>Original</i> £39,604,000			
<i>Less Supplementary</i> <u>9,000,000</u>	30,604	30,291	1
M.8. Grants for Institutional Research and Development in the Food Sector			
<i>Original</i> £9,609,000			
<i>Less Supplementary</i> <u>3,300,000</u>	6,309	6,300	8
M.9. Grants for Marketing and Processing	1,005	972	-
M.10. Operational Programme for Marketing and Processing	6	0	-

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Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M.11.Life Annuities and Premiums (EC Directive No. 72/160)		826	663	-
Gross Total				
<i>Original</i>	£827,510,000			
<i>Less 1st Supplementary</i>	<u>14,712,000</u>	812,798	791,745	38,518
<i>Deduct:-</i>				
N. Appropriations in Aid				
<i>Original</i>	£361,116,000			
<i>Less 1st Supplementary</i>	34,958,000			
<i>Less 2nd Supplementary</i>	<u>13,500,000</u>	312,658	299,046	23,938
Net Total				
<i>Original</i>	£466,394,000			
<i>1st Supplementary</i>	20,246,000			
<i>2nd Supplementary</i>	<u>13,500,000</u>	500,140	492,699	14,580
SURPLUS TO BE SURRENDERED		£7,440,791	€9,447,856	

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 1999

	£'000	£'000	£'000
Net Outturn			492,699
Changes in Capital Assets			
Purchases Cash	(5,690)		
Disposals Cash	2		
Depreciation	5,376		
Gain on Disposals	<u>(12)</u>	(324)	
Assets Under Development			
Cash Payments		(3,363)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(10,290)		
Increase in Stock	<u>(786)</u>	<u>(11,076)</u>	<u>(14,763)</u>
Direct Expenditure			477,936
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	23,289		
Notional Rents	<u>5,103</u>		<u>28,392</u>
Operating Cost			<u><u>506,328</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			17,759
Assets Under Development (Note 5)			<u>729</u> 18,488
Current Assets		1,299	
Stocks (Note 17)		615	
Prepayments		23,941	
Accrued Income			
Other Debit Balances:			
Travel	269		
Department of Finance	659		
Salary Recoupment Seconded Officers	22		
Securities	14		
Other Recoupable Expenditure	<u>29</u>	993	
PMG Balance and Cash	81,604		
Less Orders Outstanding	<u>(43,676)</u>	<u>37,928</u>	
Total Current Assets		<u>64,776</u>	
Less Current Liabilities			
Accrued Expenses		39,133	
Deferred Income		3	
Other Credit Balances:			
Due to State (Note 18)	576		
Securities	2,910		
Rural Development	880		
Milk Quota sales/levies	720		
Cork and Dublin District Milk Board funds	44		
Training Fund	298		
Other Credit Balances	<u>192</u>	5,620	
Net Liability to the Exchequer		<u>33,301</u>	
Total Current Liabilities		<u>78,057</u>	
Net Current Liabilities			<u>(13,281)</u>
Net Assets			<u>5,207</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment and Other Machinery £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	49,938	3,999	53,937
Additions	7,235	1,506	8,741
Disposals	(25)	-	(25)
Gross Assets at 31 December 1999	<u>57,148</u>	<u>5,505</u>	<u>62,653</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	38,338	1,198	39,536
Depreciation for the year	4,826	550	5,376
Depreciation on Disposals	(18)	-	(18)
Cumulative Depreciation at 31 December 1999	<u>43,146</u>	<u>1,748</u>	<u>44,894</u>
Net Assets at 31 December 1999	<u>14,002</u>	<u>3,757</u>	<u>17,759</u>

Notes

- Valuations of Land and Buildings held by the Department are not available. A Schedule of Land and Buildings is maintained.
- The Irish Land Commission had the following lands on hand at 31. December 1999:-

Agricultural	273 hectares
Non-Agricultural	2,431 hectares

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Applications £'000
Amounts brought forward at 1 January 1999	395
Cash Payments for the Year	3,363
Transferred to Assets Register	(3,029)
Amounts carried forward at 31 December 1999	<u>729</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 1999**

	£'000	£'000
Surplus to be Surrendered		7,441
Plus Exchequer Grant Overdrawn		<u>25,860</u>
Net Liability to the Exchequer		<u>33,301</u>

Represented By:**Debtors**

Net PMG position and Cash	37,928	
Debit Balances: Suspense	<u>993</u>	38,921

Less Creditors

Due to State	(576)	
Credit Balances: Suspense	<u>(5,044)</u>	<u>(5,620)</u>
		<u>33,301</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Agricultural levies collected under EU regulations and paid to the Exchequer	9,554,137
Moneys received from Court fines	12,000
State witness expenses	3,323
Conscience Money	4,583
Proceeds from sale of land	<u>260,168</u>
	<u>9,834,211</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	(891)	Excess expenditure was due to the cost of fitting out the new offices at Johnstown Castle, Wexford and to higher maintenance and energy costs at Department offices generally, than had been provided for.
B.2.	(16)	Excess attributable to additional costs under Feakle/Cranny projects.
B.5.	1,206	Costs in implementing the computerised Cattle Movement Monitoring System (CMMS) at marts and export lairages were lower than anticipated; also, the volume of animal movement notifications by herdowners was less than envisaged resulting in savings in data entry and related costs.
C.1.	(135)	Excess mainly attributable to the requirement on the Minister to meet the High Court and Supreme Court costs of the plaintiff in a Judicial Review case relating to the granting of a licence under the Live Stock (Artificial Insemination) Act 1947.
C.3.	861	Saving arose because of the low costs of Leukosis monitoring following EU recognition of Ireland's Leukosis free status; costs of emergency slaughter measures for Johne's Disease were less than provided for and, in addition, the scaling down of the Department's involvement in the animal health study in Askeaton attributed to the saving.

Subhead	Less/(More) than Provided £'000	Explanation
D.2.	26	Saving due to less inspections being carried out than anticipated coupled with a lower payment rate per inspection than expected.
F.1.	55	Savings reflect lower than anticipated requirements of the Western Development Commission arising from non-filling of certain staff posts.
G.1.	13	Expenditure was less than anticipated, in particular in relation to Pigs and Bacon Commission pensions.
G.2.	601	It was possible to achieve more rapid redeployment of redundant staff to the Public Sector than had been anticipated, thus reducing costs under this subhead.
H.2.	12	Certain payments which had been expected to be undertaken in 1999 did not, in the event, materialise.
H.5.	50	Expenditure on the Inward Buyer Programme operated by the Irish Horse Board, which is determined by the level of sales of non-thoroughbred horses to foreign buyers, was less than anticipated, resulting in a related saving of £50,000 in the Department's contribution to the Programme.
J.1.	2,586	It has been particularly difficult to estimate in advance expenditure from this Subhead as actual expenditure derives from decisions of the Tribunal and of the Taxing Master. In the event, fewer claims were lodged than anticipated.
J.2.	(652)	Excess mainly attributable to (i) settlement of plaintiffs legal costs required by the High Court to be paid by the Minister in a case arising from the ban on the export of cattle heads to Northern Ireland and (ii) growth in end of year ex gratia payments made to organisations involved in direct delivery of animal care and welfare services.
J.4.	197	Expenditure was less than expected due to deductions made in some cases for non-compliance with certain payment criteria coupled with a decrease in the number of domestic abattoirs operational in 1999.
K.	13	The range of residual Land Commission activities covered by this subhead (acquisition, legal costs, fees) cost less than anticipated.
L.2.	(722)	The excess arose because EU deductions for delayed payments were greater than forecast.
L.4.	10,299	Savings arose because of the late introduction of Supplementary Measure A and lower scheme participation levels in general than expected, coupled with lower payment levels arising from the changeover from ECU to the EURO basis.
L.5.	4,374	Savings arose because EURO currency compensation to participants, which had been provided for, was not, in the event, paid in 1999.
M.2.	(571)	Excess arose in relation to Installation Aids under the 1994/97 Farm Improvement Programme because some applications were not cleared for payment until 1999 when the required support documentation was received; there were offsetting savings in relation to Aids to Horticultural Producer Groups (for which no claims were received in 1999) and arising also from a slower rate of progress than anticipated in developing the new database system for the Cattle Breeding Improvement Programme.

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Subhead	Less/(More) than Provided £'000	Explanation
M.3.	2,507	These savings under Farm diversification mainly arose in relation to Horticulture/Potato measures, Horse Industry measures, and Organic Farming measures; they were attributable to a range of factors including lower than expected uptake, lateness by applicants in fulfilling documentary and other requirements, postponement or abandonment of projects and non-completion of approved works.
M.5.	114	Expenditure under this heading is for multi-annual research projects. It is difficult to predict the amount required each year as this depends on the rate of expenditure by each project and satisfactory progress reports in each case.
M.6.	752	The number of evaluation studies commissioned by outside consultants was significantly lower than anticipated.
M.11.	163	Payments from this subhead are in respect of the Farm Retirement Scheme which finished in 1984. The saving arose because of the demise of a higher number of annuitants than anticipated.

9. APPROPRIATIONS IN AID

		Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
ADMINISTRATION					
1.	Recoupment of salaries, etc., of officers on loan to outside bodies	A.1.	1,000	5,187	-
2.	Receipts from requested farm visits by staff in connection with On Farm Investment				
	<i>Original</i>				
	<i>Supplementary</i>	M.1.	7,000	8,550	-
3.	Forfeited deposits and securities under EC intervention, export refunds etc. arrangements				
	<i>Original</i>				
	<i>Supplementary</i>		656,000	574,494	-
4.	Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees				
	<i>Original</i>				
	<i>Supplementary</i>		15,500,000	14,917,015	1,940
5.	Receipts from veterinary inspection fees for live exports				
	<i>Original</i>				
	<i>Supplementary</i>		1,520,000	1,928,505	196
6.	Receipts from fees for dairy premises inspection services		4,300,000	3,857,928	245

	Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
7. Integrated Administration Control System (IACS) Land Parcel Identification System		-	28,845	-
OTHER SERVICES				
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	454,936	153
9. Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees etc., and receipts from Backweston Farm				
<i>Original</i> £1,973,000				
<i>Less Supplementary</i> <u>490,000</u>	B.1.	1,483,000	1,185,756	3
10. Receipts from licences and from sale and leasing of livestock, etc.	C.1.	146,000	138,490	37
11. Receipts from farmer contributions towards the cost of eradicating Bovine Disease				
<i>Original</i> £8,000,000				
<i>Supplementary</i> <u>1,000,000</u>	C.2.	9,000,000	9,801,656	1,440
12. Land Commission Receipts				
<i>Original</i> £1,000,000				
<i>Supplementary</i> <u>2,500,000</u>	A.3. & K.	3,500,000	4,584,782	-
RECEIPTS FROM EU FOR:				
13. Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures				
<i>Original</i> £28,458,000				
<i>Less Supplementary</i> <u>4,000,000</u>	L.1.	24,458,000	21,593,318	371
14. Intervention stock losses, etc	L.2.	1,000	308	-
15. Agri-Environment Programme				
<i>Original</i> £129,417,000				
<i>Less Supplementary</i> <u>13,125,000</u>	L.4.	116,292,000	108,481,195	1,986
16. Scheme for Early Retirement from Farming - EC Council Regulation No. 2079/92	L.5.	54,928,000	51,417,314	627
17. Operational Programme for Agriculture, Rural Development and Forestry (O.P.A.R.D.F.), 1994- 1999				
<i>Original</i> £83,967,000				
<i>Less Supplementary</i> <u>13,500,000</u>	B.3., M.1-M.8.	70,476,000	70,674,498	6,196

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		Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
18. LEADER					
	<i>Original</i>				
	<i>Less Supplementary</i>				
		M.7.	3,732,000	2,432,719	7,729
19. Veterinary Fund			1,000	787,564	2,363
20. Other Receipts			784,000	1,280,575	60
21. BSE Receipts			5,500,000	4,892,602	592
Total					
	<i>Original</i>				
	<i>Less Supplementary</i>				
			312,658,000	299,046,237	23,938

Explanation of Variations

3. Receipts under this heading are difficult to estimate as forfeitures arise due to the exigencies of the trade. The deficit in receipts arose in respect of Deposits and Securities in the Beef and Cereals Section.
5. The surplus mainly arose from a higher than predicted level of live cattle exports and also in relation to horse exports.
6. An increase in the rate of fees had been provided for but, in the event, no rate increase was applied.
7. Residual receipts from EU expected in 1998 in relation to co-financing of Area Aid Remote Sensing not received until 1999.
8. The level of sampling and testing carried out at Veterinary Laboratories exceeded expectations and the surplus in fees reflects this.
9. The deficit mainly arose because new measures under Pesticides and Plant Protection legislation (which inter alia, would increase income) were introduced later than anticipated; offset by higher than anticipated income in relation to cereal and grass seed certification fees.
11. The increase in Bovine Disease Levy income came about as a result of higher than anticipated levels of live cattle exports and slaughterings and also through increased efforts to collect arrears of levies due.
12. Surplus mainly due to a significant increase from redemptions of annuities reflecting the success of a campaign in that regard by field officers.
13. Deficit consisted of lower receipts in relation to beef intervention (mainly because of lower than anticipated stocks) offset, in part, by higher than anticipated receipts in relation to butter storage and transport of barley.
15. The income reflects a lower level of expenditure on the Agri-Environment Programme schemes under L.4. than had been anticipated.
16. The income reflects a lower level of expenditure on the Scheme under Subhead L.5. than had been anticipated.
18. Receipts from EAGGF funded LEADER activities were below expectations whereas the ESF funded receipts were higher than anticipated. A resulting net deficit was augmented by non-receipt of Interreg II funding in 1999.

19. Surplus arose due to receipts in 1999 of unanticipated EU funding towards Brucellosis programme.
20. Surplus mainly due to an EU contribution towards the cattle movement monitoring system (CMMS) being decided during 1999.
21. Deficit mainly due to EU recoupment for December 1999 not being received until 2000.

10. COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads - £308,213,778.

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 1999 was £1,137,284.

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**	555,133	421	14	10,194
Overtime and extra attendance	7,636,320	2,427	459	35,138
Shift and roster allowances	97,161	36	1	5,008
Miscellaneous*	415,321	785	8	9,770
Total extra remuneration	8,703,935	*	*	*

** Two individuals were paid £10,194 in the "Higher, Special or Added Duties" category.

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

13. MISCELLANEOUS ITEMS

General

As agreed with the Department of Finance under the delegated Administrative Budget Scheme a carry over from 1999 of savings of £211,000 is included in the Estimates for 2000.

Payments totalling £14,637 were made to cover the costs incurred by the Department's veterinary services (as a result of cruelty cases which arose during the fodder crisis early in 1999) in respect of urgent assistance for severely distressed animals and to prevent animal deaths (Subhead J.4.(S90/18/69 (C2/D2) of 24/3/99)).

Payments totalling £75,000 were made in full and final settlement of a dispute with a company which was engaged to provide a handling and data processing service in respect of cattle movement notification forms (Subhead B.5. (S90/27/98 (C.3/D.4 of 19/3/99)).

Vote 31

Ex-gratia payments totalling £10,200 were made to a herdowner and slaughterer in relation to the disposal under TB depopulation arrangements of 52 bovine animals which had been routinely treated with a veterinary medicine and which could not, as a result, earn salvage value (Subhead C.2. (S90/04/99 of 26/4/99)).

An *ex-gratia* payment of £405 was made to a herdowner in relation to the salvage value of a reactor animal which had to be destroyed on the farm under the TB Eradication Scheme arrangements (Subhead C.2. (S90/04/99 of 26/4/99)).

A payment of £134,400 was made to a herdowner in compensation for the slaughter of his entire herd under the Johne's Disease Order 1955 (Subhead C.3. (S90/18/69 of 19/5/99)).

A total of £156,156 was incurred in clearing the 1998 EAGGF Accounts (Subheads L.2. and N.13 (S90/1/99 (C.1/D.1) of 16/7/99)).

Payment of £323,853 in plaintiff's legal costs was made under a High Court case taken in connection with the banning of the export of cattle heads (Subhead J.2. (S90/10/99 of 9/9/99)).

A payment of £212,689 was made in respect of plaintiff's legal costs arising from High Court and Supreme Court proceedings taken in relation to the non-granting of an A.I. Field Service Licence (Subhead C.1. (S90/10/99 of 10/9/99)).

A payment of £77,500 was paid to a plaintiff in an out-of-court settlement which arose in relation to the EU's 1996 package of BSE compensation measures (Subhead J.2. (S90/10/99) of 14/9/99)).

An *ex-gratia* payment of £600 was made to a herdowner in compensation for an animal which was injured and died in the course of a TB herd test (Subhead C.2.(S90/04/99 of 10/11/99)).

Payments totalling £353,457 were made to 4 plaintiffs on foot of High Court ruling awarding them damages for not having been allocated milk quota in 1984/85 when the milk quota regime was introduced (Subhead J.2. (S90/45/99 of 24/11/99)).

Payments totalling £312,000 were made to twenty two animal welfare organisations (Subhead J.2. (S90/20/99 of 22/12/99)).

A total of £84,675 was paid in merit awards under the Administrative Budget Agreement. A total of 256 individuals and 6 groups benefited.

In addition to expenditure under subheads A.2. and A.3. a sum of £276,500 was received from the Change Management Fund, subhead S. of the Vote for the Office of the Minister for Finance. £109,000 was returned to the Department of Finance in 2000.

The following sums were written off:

	Reference	Amount £
Uncollectable fees, due pre-1995, in respect of 17 participants in the On-Farm Weight Recording Scheme (smallest individual amount of £5 and largest of £116).	D305/1/86	531
Arrears of pre-April 1985 veterinary inspection fees for pigs	S90/11/99(C3/D1)	3,778,854
Obsolete laboratory equipment	S90/10/99	Nil
Land Commission purchase money arrears and interest	D305/1/86(C2/D3)	1,193
Deficit in EU Cereals Storage Account 1983-1989	S90/02/99	5,250

Bovine Tuberculosis and Brucellosis Eradication Scheme
Statement of Payments and Receipts and Cumulative Totals to 31 December 1999

	1999 £m	Total to 31/12/1999 £m
Gross Cost		
Grants for Reactors (subhead C.2.)	41.63	411.33
Fees to Veterinary Surgeons (subhead C.2.)	12.84	303.44
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)(subhead C.2.)	9.90	145.70
Administration Costs (estimated)	<u>22.75</u>	<u>367.75</u>
Total	<u>87.12</u>	<u>1,228.22</u>
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (subhead N.11.)	9.80	330.60
EU contributions to Cost of Schemes (subhead N.19.)	<u>0.79</u>	<u>30.59</u>
Total	<u>10.59</u>	<u>361.19</u>
Net Cost	<u>76.53</u>	<u>867.03</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 £4m by way of ESF, EAGGF and ERDF funding and An Bord Bia received £6.2m in direct funding from the EU Marketing and Processing Fund and the EU Quality Beef Promotion Fund.

The outturn shown in subheads C.2. and C.3. includes expenditure in respect of activities which are co-financed from the Veterinary Fund.

15. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1999 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 1999 £</i>	<i>Cumulative Expenditure to 31 December 1999 £</i>
Tribunal of Inquiry into the Beef Processing Industry	1991	414,087	17,122,513

16. MISCELLANEOUS ACCOUNTS

World Food Programme (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year Ended 31 December 1999

	£
Balance on 1 January 1999	NIL
Grant-in-Aid (Subhead I.1.)	<u>909,935</u>
	909,935
Contribution to World Food Programme	<u>(909,935)</u>
Balance on 31 December 1999	NIL

Food Aid Convention Under International Wheat Agreement (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year Ended 31 December 1999

	£
Balance on 1 January 1999	NIL
Grant-in-Aid (Subhead I.2.)	<u>1,939,000</u>
	1,939,000
Expenditure	<u>(1,939,000)</u>
Balance on 31 December 1999	NIL

17. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Labels, Certs, etc.	35
Stationery Supplies	143
Computer Supplies	87
Veterinary Supplies	743
Livestock	228
Agricultural Stocks	60
Miscellaneous	<u>3</u>
	<u>1,299</u>

18. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Withholding Tax	375
Value Added Tax	<u>201</u>
	<u>576</u>

J. MALONE
Accounting Officer

DEPARTMENT OF AGRICULTURE, FOOD AND RURAL DEVELOPMENT
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture, Food and Rural Development for 1999 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 1999. Attention is drawn to paragraphs 30 and 31 of the report for 1999 prepared by 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 1999, 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 and certain other services expenses.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	16,960	16,450	-
A.2. Travel and Subsistence	921	766	7
A.3. Incidental Expenses	1,483	1,673	68
A.4. Postal and Telecommunications Services	525	541	13
A.5. Office Machinery and other Office Supplies	1,543	1,143	(6)
A.6. Office Premises Expenses	813	801	48
A.7. Consultancy Services	4,116	1,632	45
A.8. Equipment, Stores and Maintenance	937	740	20
OTHER SERVICES			
ENERGY			
B.1. Geological Survey	325	324	-
B.2. Energy Conservation	2,142	2,022	-
B.3. Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	1,704	1,704	-
B.4. Farm Electrification Grant Scheme	204	128	-
B.5. Certain Expenses Associated with BNFL Case	200	65	-
B.6. Commission for Electricity Regulation	1,200	938	-
ROAD AND RAIL TRANSPORT			
C.1. Public Service Provision Payments to CIE	108,884	112,884	-
C.2. Public Transport Projects	440	440	-
C.3. Expenses associated with Dublin Light Rail	635	402	32
C.4. Capital Costs of Dublin Light Rail	20,000	18,866	-
C.5. CIE Public Transport Investment Programme	36,000	37,134	-
C.6. CIE Railway Development Programme			
Original	£Nil		
Supplementary	<u>80,000,000</u>	76,000	-
CIVIL AVIATION			
D.1. Aircraft Accident Investigation Insurance	296	196	(163)

Vote 32

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
D.2. Essential Air Services Programme for Regional Airports	3,325	3,311	-
D.3. Payments to the Irish Aviation Authority in respect of Exempt Services	1,653	1,653	147
D.4. Special Marketing Fund for Regional Airports	700	700	-
D.5. Residual Work at Regional Airports			
<i>Original</i> £3,144,000			
<i>Less Supplementary</i> <u>2,000,000</u>	1,144	1,144	-
D.6. Irish Aviation Authority Safety Audit	140	-	-
COMMUNICATIONS			
E.1. Fees and Expenses relating to the sale of shares in Telecom Éireann			
<i>Original</i> £40,000,000			
<i>Supplementary</i> <u>40,000,000</u>	80,000	76,820	3
E.2. EU Postal Directive Implementation	1	-	-
E.3. International Telecommunications Interconnectivity			
<i>Original</i> £12,000,000			
<i>Less Supplementary</i> <u>11,110,000</u>	890	799	7
MISCELLANEOUS			
F.1. Subscriptions to International Organisations	4,700	4,221	(1,413)
F.2. Miscellaneous Services	167	150	4
F.3. Programme for Peace and Reconciliation	1,528	1,528	-
F.4. Seabed Survey			
<i>Original</i> £Nil			
<i>Supplementary</i> <u>110,000</u>	110	58	-
Gross Total			
<i>Original</i> £266,686,000			
<i>Supplementary</i> <u>107,000,000</u>	373,686	365,233	(1,188)
<i>Deduct:-</i>			
G. Appropriations in Aid	13,246	12,860	(187)
Net Total			
<i>Original</i> £253,440,000			
<i>Supplementary</i> <u>107,000,000</u>	360,440	352,373	(1,001)
SURPLUS TO BE SURRENDERED		£8,067,153	€10,243,171

The Statement of Accounting Policies and Principles and Notes 1 to 14 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 and not as stated in Paragraph 9 of the Statement of Accounting Policies and Principles in the preface to the Accounts.

2. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			352,373
Changes in Capital Assets			
Purchases Cash	(768)		
Depreciation	<u>925</u>	157	
Assets under Development			
Cash Payments		(212)	
Changes in Net Current Assets			
Increase in Closing Accruals	523		
Decrease in Stock	<u>226</u>	<u>749</u>	<u>694</u>
Direct Expenditure			353,067
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	8,063		
Notional Rents	<u>1,225</u>		<u>9,288</u>
Operating Cost			<u>362,355</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			4,441
Assets Under Development (Note 5)			<u>104</u>
			4,545
Current Assets			
Stocks (Note 13)		234	
Prepayments		1,610	
Accrued Income		123	
Other Debit Balances:			
General	262		
Telecoms Regulator	206		
Retirement Lump Sum	640		
Department of Marine and Natural Resources	74		
Clare Ground Water Protection	<u>33</u>	1,215	
PMG Balance and Cash	9,225		
Less Orders Outstanding	<u>(2,867)</u>	<u>6,358</u>	
Total Current Assets		<u>9,540</u>	
Less Current Liabilities			
Accrued Expenses		422	
Deferred Income		310	
Other Credit Balances:			
General	265		
Payroll Deductions	87		
RIPS Road Ice Prediction System	23		
Aer III Renewable Energy	22		
Change Management Fund	22		
Due to State (Note 14)	<u>1,463</u>	1,882	
Net Liability to the Exchequer (Note 6)		<u>5,691</u>	
Current Liabilities		<u>8,305</u>	
Net Current Assets			<u>1,235</u>
Net Assets			<u>5,780</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1999	692	8,906	1,240	253	11,091
Additions	-	898	116	74	1,088
Disposals	-	(4)	-	-	(4)
Gross Assets at 31 December 1999	<u>692</u>	<u>9,800</u>	<u>1,356</u>	<u>327</u>	<u>12,175</u>
Accumulated Depreciation					
Opening Balance at 1 January 1999	15	6,122	501	172	6,810
Depreciation for the Year	-	768	126	31	925
Depreciation on Disposals	-	(1)	-	-	(1)
Cumulative Depreciation at 31 December 1999	<u>15</u>	<u>6,889</u>	<u>627</u>	<u>203</u>	<u>7,734</u>
Net Assets at 31 December 1999	<u>677</u>	<u>2,911</u>	<u>729</u>	<u>124</u>	<u>4,441</u>

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	IT Projects £'000	Meteorological Projects £'000	Totals £'000
Amounts brought forward at 1 January 1999	67	145	212
Cash Payments for the Year		212	212
Transferred to Assets Register	-	(320)	(320)
Amounts carried forward at 31 December 1999	<u>67</u>	<u>37</u>	<u>104</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 1999

	£'000	£'000
Surplus to be surrendered		8,067
Less Exchequer Grant Undrawn		(2,376)
Net Liability to the Exchequer		<u>5,691</u>
Represented by:		
Debtors		
Net PMG position and cash	6,358	
Debit Balances: Suspense	<u>1,215</u>	7,573
Less Creditors		
Due to State	(1,463)	
Credit Balances: Suspense	<u>(419)</u>	(1,882)
		<u>5,691</u>

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

Subhead	Less / (More) than provided £'000	Explanation
A.5.	400	The saving resulted from lower than anticipated expenditure on information technology equipment.
A.7.	2,484	Savings arose as expenditure on consultancies was less than expected.
B.2.	120	The savings arose because anticipated expenditure in relation to the purchase of a building by Energy Action did not materialise and expenditure on miscellaneous projects was lower than expected.
B.4.	76	The saving arose as a result of ESB introducing a standard connection charge policy in September 1998 thus eliminating or significantly reducing the large variations in connection charges previously experienced by their customers. In relation to farm electrification grant cases, this reduced the level of grant-aid paid by the Department.
B.5	135	The saving was due to a lower than anticipated draw down in 1999.
B.6.	262	The saving arose due to the later than anticipated establishment of the Commission for Electricity Regulation.
C.3.	233	The saving was due to lower than anticipated expenditure on consultancies in connection with the Dublin Light Rail project.
C.4	1,134	Expenditure was lower than expected as elements of the project did not proceed at the originally anticipated rate.
C.6.	4,000	Sanction was received from the Department of Finance to vire the underspend in Subhead C6 to Subhead C. The shortfall in estimated expenditure was mainly due to a longer than anticipated timescale for making progress on level crossing improvements.
D.1.	100	The air accident insurance premium is tendered for each year. Due to the nature of competitive tendering, it is difficult to estimate with accuracy the likely expenditure under this heading. This saving is also aided by the fact that no claims have been made under this policy.
D.6.	140	No expenditure occurred as arrangements for the engagement of consultants were not completed by the end of 1999. These are now well advanced and the review will commence in the year 2000.
E.3.	91	Expenditure under this subhead relates to the engagement of technical advice for the International Telecommunications Connectivity Project. The saving is due to expenses incurred not having been invoiced before the end of the year.
F.1.	479	The costs to the Department of subscriptions to certain international organisations were lower than expected.
F.2.	17	Expenditure in respect of miscellaneous items is difficult to estimate accurately.
F.4.	52	The saving arose due to lower than anticipated expenditure on information technology procurements.

8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Recoupment for Seconded Staff	75,000	123,093
2. Road Transport Licences Fees	769,000	668,706
3. Met Éireann Receipts	5,400,000	5,572,264
4. Receipts from ODTR	365,000	337,521
5. Geological Survey, Receipts	60,000	47,817
6. Irish Aviation Authority, Refund of Subscriptions to International Organisations	2,754,000	2,075,935
7. Irish Aviation Authority, Recoupment of Rents, etc.	80,000	73,568
8. Irish Aviation Authority, Associated Costs	949,000	918,126
9. Recoupment of costs of Irish Aviation Authority Safety Audit	140,000	128,337
10. Recoupment of costs of Electricity Industry Studies	950,000	526,959
11. Travel Trade Licence Fees	203,000	255,171
12. Rent on Properties in GPO	75,000	89,492
13. Recoupment of costs of Peat Station Competition	1,400,000	1,500,000
14. Miscellaneous receipts	<u>26,000</u>	<u>543,376</u>
Total	<u>13,246,000</u>	<u>12,860,365</u>

Explanation of Variations

1. More staff than anticipated were on secondment to outside bodies.
2. Applications for road transport licences were fewer than anticipated.
4. The cost to the Department of subscriptions to international telecommunications organisations are recovered from the Office of the Director of Telecommunications Regulations (ODTR). As subscriptions were lower than estimated, the amount recouped from the ODTR was also lower.
5. Sales of publications and services were less than expected.
6. As the subscriptions payable to international organisations (subhead F1) were less than estimated, the amount recouped from the Irish Aviation Authority was also lower.
9. The shortfall was received in January, 2000 and will be reflected in the Appropriation Accounts for the year 2000.
10. The shortfall occurred because expenditure on consultancy advice was lower than originally envisaged due to the extension of the timescale for finalising the legislation for the liberalisation of the electricity industry.
11. Receipts from travel trade licence fees were higher than anticipated. The excess reflects higher than expected economic activity in the sector.
12. The terms of a number of existing leases were revised resulting in a higher than anticipated rental income.
13. The excess arises from the fact that the actual amount paid was £1.5m as provided for in the grant agreement for the new station.
14. The receipts in respect of miscellaneous items are difficult to estimate accurately. Part of the excess is due to the receipt of eight non-refundable deposits of £50,000 each from potential purchasers of capacity on the Global Crossing infrastructure purchased by the Government in July 1999 along with receipts of non-refundable administration fees totalling £42,000 submitted by companies tendering for EU co-funded projects in broadband telecommunications infrastructure. Provision was not made in the Estimates for these receipts.

9. COMMITMENTS

Global Commitments	£
(i) Procurement Subheads:	6,162,894
(ii) Grant Subheads:	2,602,323

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	149,936	66	5	15,794
Overtime and extra attendance	500,203	283	20	12,001
Shift and roster allowances	1,136,713	192	131	10,083
Miscellaneous	227,553	144	-	-
Total extra remuneration	2,014,405	*	*	*

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

11. MISCELLANEOUS ITEMS

The 2000 estimate provision includes carry forward savings of £1.365m from 1999 under the terms of the Administrative Budget Agreement.

A total of £7,549.98 was spent on merit awards, *i.e.* fifteen individual awards ranging from £200 to £750.

A sum of £60,120 was received from the Change Management Fund, subhead S. of the vote for the Office of the Minister for Finance.

£54,657 was received from the Information Society Commission Fund, subhead G of the Vote for the Department of the Taoiseach.

12. EU FUNDING

Funding under the Operational Programme for Economic Infrastructure (1994-1999) was as follows:

	£
Irish Energy Centre	1,158,630
Bord Na Móna	77,269
Department of Public Enterprise	<u>5,342,886</u>
	<u>6,578,785</u>

Funding under the Cohesion Fund was as follows:

	£
Córas Iompair Éireann	<u>5,446,000</u>

Funding under the Interreg II Programme (1994 - 1999) was as follows:

	£
Renewable Energy Infrastructure Projects - various recipients	<u>75,000</u>

Funding under the Operational Programme for Transport (1994 - 1999) was as follows:

	£
Córas Iompair Éireann	<u>3,878,000</u>

Other EU funding was as follows:

	£
Radiological Protection Institute of Ireland	65,000
Electricity Supply Board (TENS)	172,607
Bord Gais Éireann (TENS)	197,000
Geological Survey of Ireland	<u>4,000</u>
	<u>438,607</u>

13. STOCKS

Stocks at 31 December 1999 comprised:

	£'000
Stationery and office supplies	30
IT consumables, etc.	8
Publications	136
Specialised consumables	<u>60</u>
	<u>234</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1999 comprised:

	£'000
Income Tax	189
Pay Related Social Insurance	203
Withholding Tax	560
Value Added Tax	411
Pension Contributions	<u>100</u>
	<u>1,463</u>

BRENDAN TUOHY
Accounting Officer
 DEPARTMENT OF PUBLIC ENTERPRISE
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Public Enterprise for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

HEALTH AND CHILDREN

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Health and Children (including Oifig an Ard-Chlaraitheora) and certain services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	12,132	11,716	-
A.2. Travel and Subsistence	562	683	25
A.3. Incidental Expenses	740	728	(29)
A.4. Postal and Telecommunications Services	472	434	39
A.5. Office Machinery and other Office Supplies	1,029	988	45
A.6. Office Premises Expenses	567	471	87
A.7. Consultancy Services	515	473	20
GRANTS			
B.1. Grants to Health Boards in respect of net expenditure (excluding expenditure on cash allowances and cash grants and payments to the General Medical Services (Payments) Board)			
Original	£1,829,870,000		
Supplementary	<u>106,818,000</u>	1,936,688	1,937,564
			183,75*
B.2. Grants to Health Boards in respect of expenditure on cash allowances and cash grants			
Original	£155,269,000		
Supplementary	<u>21,000,000</u>	176,269	176,269
			-
B.3. Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board			
Original	£332,091,000		
Supplementary	<u>90,000,000</u>	422,091	427,791
			-
B.4. Grants on behalf of Health Boards to certain other Health Bodies			
Original	£704,956,000		
Supplementary	<u>43,409,000</u>	748,365	748,697
			77,99*
B.5. Payments to Health Agencies in respect of balances of grants for years prior to 1999			
Original	£221,036,000		
Supplementary	<u>5,740,000</u>	226,776	226,776
			-
B.6. Grants to Research Bodies			
Original	£5,884,000		
Supplementary	<u>31,000</u>	5,915	5,925
			-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.7. Grants to Health Agencies and other similar organisations (<i>National Lottery Funded</i>)	7,169	7,169	-
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.	6,589	6,589	-
OTHER SERVICES			
C. Superintendent and District Registrars	7	2	1
D. Expenses in connection with the World Health Organisation and other International Bodies	686	642	-
E. Statutory Inquiries and miscellaneous legal fees			
<i>Original</i>	<i>£1,639,000</i>		
<i>Supplementary</i>	<i><u>600,000</u></i>		
	2,239	1,774	210
F.1 Developmental, Consultative, Supervisory and Advisory Bodies			
<i>Original</i>	<i>£14,123,000</i>		
<i>Less Supplementary</i>	<i><u>2,800,000</u></i>		
	11,323	9,564	13
F.2 The Food Safety Promotion Board			
<i>Original</i>	<i>£1,000,000</i>		
<i>First Supplementary</i>	<i>200,000</i>		
<i>Less Second Supplementary</i>	<i><u>1,000,000</u></i>		
	200	50	-
G.1. Payments in respect of disablement caused by Thalidomide	142	140	-
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>	<i>£81,000,000</i>		
<i>Less Supplementary</i>	<i><u>26,250,000</u></i>		
	54,750	47,000	-
G.4. Payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Act, 1997			
<i>Original</i>	<i>£15,000,000</i>		
<i>Less Supplementary</i>	<i><u>8,750,000</u></i>		
	6,250	9,000	-
H. Dissemination of information, conferences and publications in respect of health and health services	2,628	3,034	340

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
CAPITAL SERVICES				
I.1.	Building, Equipping and Furnishing of Hospitals and other Health Facilities			
	<i>Original</i>	<i>£138,670,000</i>		
	<i>Supplementary</i>	<i><u>15,000,000</u></i>	153,670	153,670
				-
I.2.	Building, Equipping and Furnishing of Health Facilities (<i>National Lottery Funded</i>)	2,000	2,000	-
I.3.	Information systems and related services for Health Agencies	14,000	14,000	-
Gross Total				
	<i>Original</i>	<i>£3,549,777,000</i>		
	<i>1st Supplementary</i>	<i>200,000</i>		
	<i>2nd Supplementary</i>	<i><u>243,798,000</u></i>	3,793,775	3,793,149
				262,525
	<i>Deduct:-</i>			
J.	Appropriations in Aid			
	<i>Original</i>	<i>£459,921,000</i>		
	<i>1st Supplementary</i>	<i>NIL</i>		
	<i>Supplementary</i>	<i><u>64,712,000</u></i>	524,633	532,267
				36,462
Net Total				
	<i>Original</i>	<i>£3,089,856,000</i>		
	<i>1st Supplementary</i>	<i>200,000</i>		
	<i>2nd Supplementary</i>	<i><u>179,086,000</u></i>	3,269,142	3,260,882
				226,063
SURPLUS TO BE SURRENDERED			£8,259,560	€10,487,478

* Note 10 refers.

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Closing Accruals

- (i) The General Medical Services (Payments) Board receives a cash allocation each year (subhead B.3.) and on that basis outstanding balances have not been recognised as a liability in these accounts. In the Annual Account of the General Medical Services (Payments) Board the Department of Health and Children is shown as a debtor for the difference between the net expenditure and the cash allocation.
- (ii) *Recovery of cost of health services provided under regulations of the European Union*

An amount is due from the United Kingdom in respect of health services provided to UK insured persons. An advance is received each year and the balance is payable after computation and approval of the actual expenditure. Approval of actual expenditure for a particular year follows a process of presentation of the relevant cost paper to the EU Committee for Migrant Workers (Audit Group) and its approval by members. At 31 December 1999 the balance in respect of 1996 expenditure was being calculated and has since been received together with a further payment for 1997 and the final advance payment for 1999. These sums are included as accrued income under appropriations in aid (subhead J.). Balances in respect of subsequent years have not been included as the amounts due have yet to be agreed and 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.

2. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			3,260,882
Changes in Capital Assets			
Purchases Cash	(716)		
Depreciation	716		
Loss on Disposals	<u>8</u>	8	
Changes in Net Current Assets			
Increase in Closing Accruals	4,941		
Decrease in Stock	<u>92</u>	<u>5,033</u>	<u>5,041</u>
Direct Expenditure			3,265,923
Expenditure Borne Elsewhere			
Vote 45: Year 2000 Expenditure	11,686		
Net Allied Services Expenditure	5,677		
Notional Rents	<u>1,240</u>		<u>18,603</u>
Operating Cost			<u>3,284,526</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			2,066
Current Assets			
Stocks (Note 14)		191	
Prepayments		84	
Accrued Income		36,462	
Other Debit Balances:			
Compensation Tribunal	50,341		
Recoupable Salaries	123		
Recoupable Travel Expenses	15		
Recoupable Services	310		
FÁS funded project in Roscommon	17		
Other Suspense Items	<u>10</u>	<u>50,816</u>	
Total Current Assets		<u>87,553</u>	
Less Current Liabilities			
Accrued Expenses		855	
Balance due on foot of Health Agency Allocations		261,754	
Other Credit Balances:			
Payroll deductions	1		
Due to State (Note 15)	585		
EU Funding	98		
Miscellaneous	<u>8</u>	692	
PMG Balance & Cash	46,769		
Plus Orders Outstanding	<u>2,495</u>	49,264	
Net Liability to the Exchequer (Note 5)		<u>860</u>	
Total Current Liabilities		<u>313,425</u>	
Net Current Liabilities			<u>(225,872)</u>
Net Liabilities			<u>(223,806)</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	4,512	2,586	7,098
Additions	428	348	776
Disposals	(203)	-	(203)
Gross Assets at 31 December 1999	<u>4,737</u>	<u>2,934</u>	<u>7,671</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	3,029	2,055	5,084
Depreciation for the year	583	133	716
Depreciation on Disposals	(195)	-	(195)
Cumulative Depreciation at 31 December 1999	<u>3,417</u>	<u>2,188</u>	<u>5,605</u>
Net Assets at 31 December 1999	<u>1,320</u>	<u>746</u>	<u>2,066</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 1999**

	£'000	£'000
Surplus to be surrendered		8,260
Less Exchequer Grant Undrawn		(7,400)
Net Liability to the Exchequer		<u>860</u>
Represented by:		
Debtors		
Debit Balances: Suspense		50,816
Less Creditors		
Due to State	(585)	
Credit Balances: Suspense	(107)	
Net PMG Position and Cash	<u>(49,264)</u>	<u>(49,956)</u>
		<u>860</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
D.	44	The saving was due mainly to currency fluctuations.
E.	465	Approved payments in respect of the work of the Tribunal of Inquiry and certain legal settlements were less than anticipated.

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Subhead	Less/(More) than Provided £'000	Explanation
F.1	1,759	The expenditure of certain health bodies was less than anticipated.
F.2	150	The savings arose due to the delay in formally establishing the Food Safety Promotion Board which is one of the six implementation bodies established under the Good Friday Agreement.
G.3	7,750	A transfer of £2.75m was required for Subhead G.4 (Payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Act, 1997.) The remaining saving arose because the number of awards made by the Hepatitis C Compensation Tribunal was less than anticipated.
G.4	(2,750)	The amount required for Subhead G.4 (Payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Act, 1997) was greater than anticipated.
H	(406)	The excess arose due to the costs associated with advertising in connection with the nurses strike and the publication of the Child Protection Guidelines.

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from health contributions			
Original	£388,000,000		
Supplementary	<u>29,000,000</u>	417,000,000	424,537,408
2. Recovery of cost of Health Services provided under regulations of the European Union			
Original	£71,500,000		
Supplementary	<u>35,712,000</u>	107,212,000	107,212,057
3. Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital		160,000	134,855
4. Searches and certified copies of entries of Births, Deaths and Marriages		260,000	297,562
5. Miscellaneous		<u>1,000</u>	<u>85,441</u>
Total			
Original	£459,921,000		
Supplementary	<u>64,712,000</u>	<u>524,633,000</u>	<u>532,267,323</u>

Explanation of Variations

- The surplus arose because the number of British armed forces pensioners availing of this services was less than anticipated.
- The demand for certified copies of births, deaths and marriages was higher than anticipated.
- Receipts in respect of certain licence fees and the sale of publications through the Government Publications Office were higher than anticipated.

8. COMMITMENTS

(A) Global Commitments

Commitments likely to arise in subsequent years for:

	£'000
(a) Procurement Subheads	290
(b) Grant Subheads	4

(B) Multi-Annual Capital Commitments

	£'m
1. Legally enforceable capital commitments:	
Amount spent in 1999	170.000 *excludes Vote 45:Year 2000
Commitments to be met in subsequent years	224.522
2. Legally enforceable capital commitments:	

	<i>Cumulative spend to 31/12/1998</i>	<i>Paid in 1999</i>	<i>To be paid in subsequent years</i>	<i>Total</i>
Capital Projects over £5 million:	£m	£m	£m	£m
Naas General Hospital - Phase 2	0.7	2.6	40.9	44.2
Limerick Regional Hospital (Phase 1)	15.3	3.4	4.0	22.7
Limerick Regional Hospital (Phase 2)	13.7	9.0	3.8	26.5
BTSB National Headquarters	7.5	23.8	6.0	37.3
St Luke's Kilkenny	0.3	0.0	6.0	6.3
St James's Hospital (Cardiac Unit)	0.7	3.1	2.6	6.4
University College Hospital, Galway (Phase 1)	15.0	3.1	2.9	21.0
Unit for Children, Ballydowd	0.1	1.6	4.3	6.0
Portiuncula Hospital	0.9	2.7	2.5	6.1
Mayo General Hospital - Phase 2	2.1	4.1	28.7	34.9

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

	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	177,948	99	9	16,605
Overtime and extra attendance	273,960	195	8	10,110
Shift and roster allowances	12,121	6	-	-
Total extra remuneration	464,029	*	17	

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

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10. MISCELLANEOUS ITEMS

Expenditure charged to subhead A.3. included £15,080 paid in respect of the legal expenses and damages for the settlement of a claim by an officer who sustained personal injuries while on departmental property (E112/1/93).

Ex Gratia amounts totalling £74,664 were paid between February 1996 and December 1999 including £17,488 paid in 1999 to an officer on sick leave.

In addition to the amount expended under this Vote, sums amounting to £11,685,709 in total were received from the Vote for Year 2000 Expenditure and expended to the value shown on the services covered by the following subheads.

	£
I.1	5,202,716
I.3	6,482,993

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £523,000 is included in the Estimate for 2000.

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 2000	183,755	77,999	261,754

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 the Administrative Budget subheads £16,800 was received from the Change Management Fund, subhead S. 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	737,844
Midland Health Board	103,569
Mid-Western Health Board	490,714
North-Eastern Health Board	6,285
North-Western Health Board	459,736
South-Eastern Health Board	148,680
Western Health Board	475,716
Brothers of Charity	247,067
Central Remedial Clinic	132,896
Daughters of Charity Services	207,285
National Rehabilitation Board	2,558,054
National Rehabilitation Hospital	13,111
Stewarts Hospital	56,619
St. John of God Services	46,942
Total	<u>5,684,518</u>

The outturn shown under subhead I.1. includes payments in respect of activities co-financed by the European Regional Development Fund.

12. COMMISSIONS AND INQUIRIES ETC.

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1999</i>	<i>Cumulative Expenditure to 31 December 1999</i>
		£	£
Tribunal of Inquiry into the Blood Transfusion Service Board	1996	713,666	3,391,174
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related Matters	1999	794,473	794,473

13. NATIONAL LOTTERY VOTED FUNDS**Payments in the year ended December 1999****Miscellaneous Allocation**

Active Retirement Renmore Association, Renmore Galway	10,000
Age Action Ireland, Dublin 2	25,000
Age and Opportunity, Dublin 9	64,000
Aiseiri Wexford Ltd., Roxborough, Wexford	75,000
Alzheimer Society of Ireland Co Carlow Branch	17,500
Ballincollig Senior Citizens Club, Ballincollig, Cork	20,000
Ballintubber Tourism Co-Operative, Claremorris, Co Mayo	10,000
Bohermore Community Pre-School Playgroup, Bohermore, Galway	30,000
Cashel na Cor Learning Disability Association, Buncrana, Co Donegal	25,000
Charleville and District Community Enterprise Ltd., Charleville, Co Cork	25,000
Children in Hospital Ireland, Dublin 7	30,000
Clarecastle Day Centre Ltd, Clarecastle, Co Galway	20,000
Coiste Aosach na nOilean, Lettermore Galway	10,000
Comhdhail Naisiunta na Gaeilge	21,000
Community Resources Development Ltd, Balla, Co Mayo	20,000
Connaught Airport Development Co. Ltd, Charlestown, Co Mayo	24,000
Cork Deaf Enterprises Ltd, Ballinlough Road, Cork	6,000
DEBRA Ireland, Dublin 7	2,800
Doorway to Life Ltd (ABODE), Mahon, Blackrock, Cork	5,244
Dromin/Athlacca Housing Project Ltd., Kilmallock, Co Limerick	25,000
Drumcollogher and District Respite Centre, Drumcollogher, Co Limerick	50,000
Drumshanbo All Day Child Care Facility, Drumshanbo, Co Leitrim	25,000
Dungarvan Stroke Club, Abbeyside, Dungarvan	500
Eastern Health Board for Patients Benefit Minibus Fund, Cherry Orchard Hospital	2,000
Edenmore Active Retirement, Dublin 5	750
Father Patrick Peyton CSC Memorial Centre, Ballina, Co Mayo	25,000
Finglas West Active Retirement Association, Finglas West, Dublin 11	1,500
Focus Ireland, Dublin 8	11,025
Foxford Community Playgroup, Foxford, Co Mayo	5,000
Galway Visual Impairment Group, Tuam, Co Galway	2,500
Gowran Community Housing for the Elderly, Gowran, Co Kilkenny	30,000
Hope House, Foxford, Co Mayo	50,000
IHCPT- the Irish Pilgrimage Trust, Athenry, Co Galway	50,000
Inver Community Council, Ballina, Co Mayo	10,000
Irish Association of Older People, Dublin 2	26,000
Irish Association of Suicidology, St Mary's Hospital, Castlebar, Co Mayo	25,000

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Irish Foster Care Association, Dublin 16	51,370
Irish Heart Transplant Association, Dublin 4	10,000
Irish Kidney Association, Dublin 4	270,000
Irish Motor Neurone Disease Association, Dublin 7	10,000
Irish Senior Citizens National Parliament, Dublin 1	26,000
Irish Wheelchair Association, North Kilkenny Branch, Urlingford, Co Kilkenny	20,000
Irish Wheelchair Association, South Kilkenny Branch, Kilkenny	30,000
Irish Wheelchair Association, Tralee, Co Kerry	2,411
Kilfian Community Centre, Ballina Co Mayo	10,000
Kilrush District Hospital, Kilrush, Co Clare	30,000
Knocknacarra Active Retirement Association, Galway	2,500
Link (Galway) Ltd, Galway	67,000
Longford ICA (NOW)Ltd, Longford	5,000
Meath Women's Aid, Navan, Co Meath	6,000
Mervue Senior Citizens, Mervue, Co Galway	7,000
Midland Health Board for Patients Comfort Fund, District Hospital, Abbeyleix	700
Midland Health Board for Laois Breast Cancer Support Group	1,200
Midland Health Board for Disabled People of Longford	2,000
Mid Western Health Board for Cahercalla Community Hospital Ltd, Ennis, Co Clare	30,000
Mountmellick Development Association, Mountmellick, Co Laois	50,000
Muintir na Tire, Tipperary	45,000
Multiple Sclerosis Society of Ireland, Mahon, Blackrock, Co Cork	3,000
Muscular Dystrophy Society of Ireland, Dublin 7	5,000
National Association of Widows in Ireland, Dublin 1	500
National Federation of Arch Clubs, Dublin 16	1,000
New Ross Community Hospital Ltd, New Ross, Co Wexford	130,000
North Western Health Board for St Conal's Hospital, Letterkenny, Co Donegal	1,500
North West Hospice Ltd, Sligo	20,000
North West Therapy Ltd, Ballytivnan, Co Sligo	20,000
Offaly Association for the Mentally Handicapped, Tullamore, Co Offaly	70,000
Offaly Women in Crisis, Tullamore, Co Offaly	15,000
Offaly Women's Cancer Support Group, Tullamore, Co Offaly	1,500
Older Women's Network, Dublin 9	12,000
Open Heart House, Dublin 7	20,000
Oranmore Senior Citizens Community Group, Oranmore, Co Galway	1,500
Order of Malta Ambulance Corps, Dublin 4	35,000
Order of Malta Ambulance Corps, Tullamore Unit, Co Offaly	8,000
Order of Malta, Portlaoise Units, Portlaoise, Co Laois	30,000
Order of Malta Enterprises, Drogheda, Co Louth	75,000
Parents and Friends of Mentally Handicapped, South West Donegal, Ballyshannon	40,000
Physically Challenged Irish Youth Team, Wexford	5,000
Rainbow Club Jobstown, Dublin 24	2,000
Ringsend and Irishtown Playgroup/Creche, Ringsend, Dublin 4	25,000
Ronanstown Women's Group, Dublin 22	50,000
Schizophrenia Ireland, Dublin 7	55,000
Shandon North Cathedral Association, Shandon, Co Cork	50,000
Sonass Senior Citizens, Moycullen, Co Galway	2,500
South Eastern Health Board for District Hospital, Carlow	4,000
South Eastern Health Board for Holy Angels Day Care Centre, Carlow	15,000
St Domonic's Community Council, Mullingar, Co Westmeath	30,000
St Joseph's Association for the Mentally Handicapped, Dublin 3	40,000
St Louis Nursing Home, Monaghan	10,000
St Michael's CBS Summer Camp, Leixlip, Co Kildare	3,500
St Vincent de Paul, Tullamore, Co Offaly	20,000
St Vincent de Paul, Ballina, Co Mayo	5,000
St Vincent's Hospital Patients Benefit Fund, Mountmellick, Co Laois	25,000
St Vincent's Hospital, Elm Park, Dublin 4	15,000
Tallaght Arch Club, Dublin 24	5,000
The Carer's Association Ltd., Dublin 6	140,000
The Music Network, Dublin 2	20,000

Traveller Families Care Ltd, Roundwood, Co Wicklow	20,000	
Tubbercurry Family and Childcare Resource House Project Co Ltd, Co Sligo	10,000	
Tullamore Rape Crisis Centre, Tullamore, Co Offaly	14,000	
Western Alzheimer Foundation, Claremorris, Co Mayo	35,000	
Western Health Board for Coiste Ionad Sláinte Cill Chiarain, Conamara, Co Galway	25,000	
Westport Parent and Toddler Group, Westport, Co Mayo	1,000	
Wexford Friends of Chernobyl Ltd, Wexford	<u>15,000</u>	
Total		2,587,000

Block Allocations to Health Boards	£	
Eastern Health Board	360,000	
Midland Health Board	245,000	
Mid Western Health Board	240,000	
North Eastern Health Board	240,000	
North Western Health Board	200,000	
South Eastern Health Board	260,000	
Southern Health Board	265,000	
Western Health Board	<u>240,000</u>	
Total		<u>2,050,000</u>

Scheme of Grants to Voluntary Organisations		
Eastern Health Board	522,000	
Midland Health Board	40,000	
Mid Western Health Board	110,000	
North Eastern Health Board	70,000	
North Western Health Board	40,000	
South Eastern Health Board	80,000	
Southern Health Board	100,000	
Western Health Board	70,000	
Disability Federation of Ireland	<u>8,000</u>	
Total		<u>1,040,000</u>

Respite Care Grant Scheme		
Eastern Health Board	185,000	
Midland Health Board	30,000	
Mid Western Health Board	40,000	
North Eastern Health Board	40,000	
North Western Health Board	30,000	
South Eastern Health Board	50,000	
Southern Health Board	75,000	
Western Health Board	<u>50,000</u>	
Total		<u>500,000</u>

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>	
Total		<u>992,000</u>

Capital Expenditure		
Eastern Health Board	548,914	
Midland Health Board	48,528	
Mid Western Health Board	175,193	
North Eastern Health Board	85,211	

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South Eastern Health Board	81,789	
Southern Health Board	27,070	
Western Health Board	202,364	
Coombe Hospital Dublin	75,709	
National Breast Screening Programme	167,856	
St James's Hospital, Dublin	201,216	
St Michael's Hospital, Dublin	30,155	
Temple Street Childrens Hospital, Dublin	<u>355,995</u>	
Total		<u>9,000,000</u>
Grand Total		<u>9,169,000</u>

14. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	185
IT Consumables etc.	<u>6</u>
	<u>191</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	254
Pay Related Social Insurance	58
Withholding Tax	85
Pension Contributions	158
Dept of Finance for Information Society	<u>30</u>
	<u>585</u>

MICHAEL KELLY
Accounting Officer

DEPARTMENT OF HEALTH AND CHILDREN
31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

ENTERPRISE, TRADE AND EMPLOYMENT

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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 for the payment of certain grants under cash-limited schemes.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	17,145	16,667	-
A.2. Travel and Subsistence	1,004	987	84
A.3. Incidental Expenses	774	621	40
A.4. Postal and Telecommunications Services	735	859	84
A.5. Office Machinery and other Office Supplies	2,258	2,345	100
A.6. Office Premises Expenses	662	660	30
A.7. Consultancy Services	570	161	33
A.8. Advertising and Publicity	124	137	17
A.9. Competition Authority	1,083	892	29
ENTERPRISE PROGRAMMES, SCIENCE AND TECHNOLOGY			
B.1. Forfás - Grant for Administration and General Expenses	12,330	11,980	-
B.2. North/South Trade & Business Development Body			
<i>Original</i>	<i>£Nil</i>		
<i>Supplementary</i>	<u>3,848,000</u>	68	-
C.1. IDA (Ireland) - Grant for Administration and General Expenses	13,150	13,755	-
C.2. IDA (Ireland) - Grants to Industry			
<i>Original</i>	<i>£140,000,000</i>		
<i>Less Supplementary</i>	<u>22,500,000</u>	117,500	-
C.3. IDA (Ireland) - Grant for Building Operations			
<i>Original</i>	<i>£4,000,000</i>		
<i>Supplementary</i>	<u>6,113,000</u>	10,113	-
D.1. Enterprise Ireland - Grant for Administration and General Expenses	55,396	55,861	-
D.2. Enterprise Ireland - Grants to Industry	60,500	42,000	-
D.3. Enterprise Ireland - Grant for Capital Expenditure	1,564	1,564	-
E.1. Shannon Free Airport Development Company Limited - Grant for Administration and General Expenses (Industrial Development)	100	-	-

Vote 34

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.2. Shannon Free Airport Development Company Limited - Grants to Industry	7,500	7,500	-
F.1. Science and Technology Development Programme	25,914	25,685	-
F.2. Dublin Innovation and Technology Centre Ltd.	200	200	-
G.1. County Enterprise Development	21,761	22,154	-
H.1. Loan Subsidy for Small Business Expansion Scheme - Payments to ICC Bank plc	1,250	1,155	85
H.2. EU Support Measure for Small Business	6,921	4,424	240
I.1. Monitoring and Evaluation of EU Programmes	776	475	11
I.2. INTERREG II - Community Initiative	2,691	1,803	-
J. National Standards Authority of Ireland - Grant for Administration and General Expenses	1,947	1,668	-
LABOUR FORCE DEVELOPMENT			
K.1. FÁS - Grant for Administration and General Expenses			
Original £44,890,000			
Supplementary <u>7,975,000</u>	52,865	48,425	-
K.2. FÁS - Training for the Employed			
Original £24,530,000			
Supplementary <u>2,472,000</u>	27,002	25,269	-
K.3. FÁS - Training for the Unemployed			
Original £53,914,000			
Supplementary <u>6,319,000</u>	60,233	55,642	-
K.4. FÁS - Grant for Community Employment			
Original £308,386,000			
Supplementary <u>2,998,000</u>	311,384	311,384	-
K.5. FÁS - Capital Expenditure			
Original £13,727,000			
Less Supplementary <u>3,376,000</u>	10,351	10,227	-
K.6. FÁS - Grant for Jobstart	8,198	2,998	-
K.7. FÁS - Workplace	500	300	-
K.8. Training Networks	3,000	916	-
K.9. Social Economy Programme	1,000	-	-
L.1. Local Employment Service	14,000	10,808	14
L.2. Grant to the Irish National Organisation for the Unemployed	34	34	-
M.1. Support Structures for Employment and Adapt Community Initiatives	157	156	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M.2. Employment Community Initiative	62	212	-
M.3. Adapt Community Initiative	31	31	-
M.4. Operational Programme for Human Resources Development - Technical Assistance	587	173	-
M.5. The Programme for Peace and Reconciliation	84	30	-
M.6. Leonardo Programme	35	35	-
ENTERPRISE COMPETITIVENESS			
N. Labour Relations Commission - Grant for Administration and General Expenses	1,790	1,741	-
O. Grants for Trade Union Education and Advisory Services	746	746	-
P. Trade Union Amalgamations	103	103	-
Q.1. Credit Financing of Certain Capital Goods Exports	55	6	-
Q.2. Participation in World Exposition in Hannover - EXPO 2000 (<i>National Lottery Funded</i>)	2,500	2,244	(459)
COMMERCIAL REGULATION			
R. Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	1,979	1,802	11
S. Companies Registration Office - Grant for Administration and General Expenses	4,000	3,965	70
HEALTH AND SAFETY			
T. National Authority for Occupational Safety and Health - Grant for Administration and General Expenses	5,414	5,764	-
OTHER SERVICES			
U. Research, including Manpower Surveys	203	143	-
V. DÍON - Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	750	750	-
W. Subscriptions to International Organisations, <i>etc.</i>	5,846	5,769	271
X.1. Commissions, Committees and Special Inquiries	490	363	17
X.2. Miscellaneous Payments	355	354	1

Vote 34

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
X.3. Superannuation & Pensions for Members of the Labour Court, Restrictive Practices Commission and Competition Authority	350	190	
Gross Total			
Original £878,071,000			
Supplementary 3,848,000	881,920	831,814	678
2nd Supplementary <u>1,000</u>			
Deduct:-			
Y. Appropriations in Aid	14,226	16,569	75
Net Total			
Original £863,845,000			
1st Supplementary 3,848,000	867,694	815,245	603
2nd Supplementary <u>1,000</u>			
SURPLUS TO BE SURRENDERED	£52,449,102	£66,596,622	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			815,245
Changes in Capital Assets			
Purchases Cash	(1,899)		
Depreciation	1,575		
Loss on Disposal	<u>5</u>	(319)	
Assets under Development			
Cash Payments		(645)	
Changes in Net Current Assets			
Increase in Closing Accruals	337		
Increase in Stock	<u>(5)</u>	<u>332</u>	<u>(632)</u>
Direct Expenditure			814,613
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	10,474		
Notional Rents	<u>1,220</u>		<u>11,694</u>
Operating Cost			<u>826,307</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			6,059
Assets under Development (Note 4)			<u>45</u> 6,104
Current Assets			
Stocks (Note 16)		124	
Accrued Income		104	
Prepayments		578	
Other Debit Balances:			
Imprests Advanced	26		
Department of Equality and Law Reform	27		
Department of Tourism and Trade	3		
Other Debit Balances	831		
Recoupable Expenditure	<u>124</u>	1,011	
PMG Balance and Cash	42,762		
Less Orders Outstanding	<u>(13,695)</u>	<u>29,067</u>	
Total Current Assets		<u>30,884</u>	
Less Current Liabilities			
Accrued Expenses		1,256	
Deferred Income		29	
Due to State (Note 17)	1,103		
European Union Funds	4,346		
Other Credit Balances	<u>2,597</u>	8,046	
Net Liability to the Exchequer (Note 5)		<u>22,032</u>	
Total Current Liabilities		<u>31,363</u>	
Net Current Liabilities			<u>(479)</u>
Net Assets			<u>5,625</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office and IT Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1999 ¹	7,136	3,236	10,372
Additions	2,407	297	2,704
Disposals	(502)	(3)	(505)
Gross Assets at 31 December 1999	<u>9,041</u>	<u>3,530</u>	<u>12,571</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999 ¹	4,381	1,056	5,437
Depreciation for the year	1,257	318	1,575
Depreciation on Disposals	(499)	(1)	(500)
Cumulative Depreciation at 31 December 1999	<u>5,139</u>	<u>1,373</u>	<u>6,512</u>
Net Assets at 31 December 1999	<u><u>3,902</u></u>	<u><u>2,157</u></u>	<u><u>6,059</u></u>

Note

- The opening balances above differ from the corresponding closing balances in the 1998 Appropriation Account because the value of assets included are actual as distinct from estimates in previous years. The completion of the installation of the Capital Asset Register software package has facilitated this change.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Applications £'000
Amounts brought forward at 1 January 1999	293
Cash Payments for the Year	645
Transferred to Asset Register	(893)
Amounts carried forward at 31 December 1999	<u><u>45</u></u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		52,449
Less Exchequer Grant Undrawn		(30,417)
Net Liability to the Exchequer		<u>22,032</u>
Represented by:		
Debtors		
Net PMG position and cash	29,067	
Debit Balances: Suspense	<u>1,011</u>	30,078
Less Creditors		
Due to State	(1,103)	
Credit Balances: Suspense	<u>(6,943)</u>	(8,046)
		<u>22,032</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
IDA Ireland - Administration Refunds	-	1,775,000
IDA Ireland Income from Disposal of Property	2,500,000	-
IDA Ireland Grant Refunds	-	6,860,000
Enterprise Ireland - Administration Refunds	-	175,000
Enterprise Ireland - grant refunds	-	6,796,725

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	409	The savings arose due to fewer than anticipated consultancy projects being undertaken in the year in question.
B.2.	3,780	As the Body was not formally brought into operation until early December 1999, expenditure consisted only of some set-up costs as opposed to set-up costs and one full year's operation.
D.2.	18,500	There was a slower than anticipated drawdown of grants by Enterprise Ireland client companies. In addition, very little expenditure was incurred under the new Community Enterprise Centre Programme due to the capital nature of the projects involved which require a certain lead-in time between approval and drawdown of grant assistance.
E.1.	100	SFADCo did not draw down any of their Exchequer grant in 1999.
H.1.	95	The degree of subsidy required in the year in question was overestimated.

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Subhead	Less/(More) than Provided £'000	Explanation
H.2.	2,497	There was a slower than anticipated development of the Measures included in the Operational Programme for Small Business 1995-1999. The beneficiaries did not advance supported projects at the speed which they had originally indicated to the Department. All funds under the Operational Programme were committed by the end of December 1999 (the ultimate deadline).
I.1.	301	The staffing level of the Evaluation Unit reached its full complement for a period during 1999. This allowed a financial saving on outsourcing of evaluation work, resulting in the variation in the estimate.
I.2.	888	A number of projects, which in the main are promoted by voluntary community groups, did not proceed or develop at the pace originally intended. Consequently, there was a reduction in the amount of associated grant monies drawn down by the promoters.
J.	279	The original grant for 1999 included a provision for the employment of 31 extra staff, in accordance with the Authority's 3 year development plan. However, Department of Finance approval for the staffing element of the plan was not finalised until mid-1999.
K.1.	4,440	The estimate was over provided.
K.2.	1,733	Targets for training programmes for people in employment were not achieved. In particular, phases 4 & 6 of apprenticeship training were under target due to inadequate instruction resources, resulting in the savings.
K.3.	4,591	Training Activities for unemployed were underachieved due to the buoyant labour market situation.
K.6.	5,200	This programme failed to meet the expectation because of the buoyant jobs situation and the availability of other similar approaches. It is being wound down in 2000.
K.7.	200	The budget and expectations were overly ambitious and the estimate for 2000 is being curtailed in line with more realistic expectations.
K.8.	2,084	£3m was provided for the full-year cost of the pilot Training Networks Programme. The programme was not launched until June 1999 and many projects were not approved until the final quarter.
K.9.	1,000	Funding could not be released to the Programme as the monitoring committee had not approved the framework for the establishment of the Programme until February 2000.
L.1.	3,192	The 1999 estimate included provision for the extension of the LES to new areas, in keeping with the commitment under P2000 to expand the LES to all new Partnership areas by the year 2000. This did not happen.
M.2.	(150)	A saving on subhead M.4. (see next item) was used to provide matching funding for an Integra project for which sufficient estimate had not been provided.
M.4.	414	Expenditure was less than anticipated in respect of the ESF Control Unit and the Information Officer. In addition Phase Two of the Management Information System for the ESF Unit did not commence until January, 2000.
M.5.	54	Projects did not incur sufficient ESF expenditure to warrant drawdown of total matching funding.

Subhead	Less/(More) than Provided £'000	Explanation
Q.1.	49	At the time the 1999 estimate was agreed, it was not possible to determine when the 1998 subsidies would be paid. A provision was therefore made in 1999 for a contingency in the event that payments were not made in 1998.
Q.2.	256	Given that the expenditure related to a capital project under construction abroad, it was not possible to accurately anticipate on-site expenditure in 1999.
R.	177	The original allocation included provision for certain developments in the ODCA's IT area and for a Business Process Re-engineering exercise - neither of these programmes were pursued in 1999.
T.	(350)	The excess arose mainly as a result of Consultancy costs of reviewing the HSA, setting up of the Taskforce on the prevention of Workplace Bullying and funding for the Construction Safety Partnership Agreement Initiative.
U.	60	Saving on this subhead arose as work did not progress on an anticipated project.
X.1	127	This subhead provides funding for the various Committees set up under the Department's authority - the saving was primarily due to lower than anticipated costs arising from Company Law Inquiries.
X.3.	160	The saving arose due to over provision for unforeseen death gratuities and retirements due to illness.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts under the Trademarks Act, 1963 and Patents Act, 1964	5,220,000	5,627,835
2. Community Trade Marks Searches	100,000	88,585
3. Office of the Director of Consumer Affairs	620,000	820,371
4. Companies Registration Office	5,500,000	6,863,800
5. Occasional Trading Licences	11,000	12,943
6. Fees in respect of the supervision of Insurance undertakings	900,000	1,304,900
7. Registry of Friendly Societies	160,000	222,408
8. Competition Authority Notifications	7,000	6,032
9. Merger Notifications	240,000	436,000
10. Receipts from the Social Insurance Fund under the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	170,000	181,045
11. Receipts from Work Permit Fees	400,000	627,625
12. Employment Agency Licences	110,000	167,000
13. FÁS Pension Contribution	400,000	-
14. County Enterprise Boards	-	25,478
15. Miscellaneous	<u>388,000</u>	<u>185,388</u>
Total	<u>14,226,000</u>	<u>16,569,410</u>

Explanation of Variations

1. It is difficult to accurately predict receipts under this heading.
2. It is difficult to accurately predict receipts under this heading.
4. The surplus arose primarily due to income from notifications from Credit Institutions under the Consumer Credit Act, 1995 being higher than originally anticipated and also an increase in the number of applications for credit and mortgage intermediary authorisations.
6. The surplus resulted mainly from the large increase in the number of applications to set up new head office insurance companies and the extremely strong growth in the gross premium of companies upon which previous supervisory fees are based.
7. Approximately 40% of Credit Unions paid their fees when submitting their Annual Returns despite a campaign by the Irish League of Credit Unions against payment of these fees.
9. The number of mergers/takeovers notifiable under the Merger and Takeovers (Control) Acts, 1978-1996 is dependant on a number of factors, some of which are unpredictable. In the last year, the number of notifiable mergers/takeovers has risen dramatically, again.
10. This receipt represents a recoupment from the Social Insurance Fund for the running costs of the EAT and was higher than originally anticipated in 1999.
11. The variation was caused by a significant increase in the number of applications for work permits received in 1999 and a consequent increase in the number of permits issued during the year.

12. Licences are renewed on an annual basis and it is difficult to predict if all of the existing agencies will renew their licences. It is also difficult to predict the number of new applications which will be received.
13. The anticipated income was forwarded directly to the Department of Finance as requested by that Department.
14. A total of £25,478 was returned to the Department in respect of grants paid to promoters in previous years where the promoters had subsequently ceased trading.
15. It is difficult to accurately predict receipts under this heading.

9. COMMITMENTS

	£
(A) Procurement	1,586,625
(B) Grants	26,878,570

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	80,028	51	4	10,194
Overtime and Delegates Allowances	640,954	577	22	13,418
Miscellaneous	114,117	155	5	29,241
Total extra remuneration	835,099	*	31	

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

11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £1,046,000 was included in the Estimate for 2000.

In addition to expenditure under subheads A.3 and A.5 a sum of £66,800 was received from the Change Management Fund and £96,437 was received from the Information Society Fund subhead S. of the Vote for the Office of the Minister for Finance.

A total of £16,341 was spent on merit award, of which £7,611 was awarded to 12 individual officers. In addition, one officer received a payment of £4,650 towards training costs for the Para-Olympics and, as part of the Millennium celebrations, a staff function was hosted which cost £6,760 in 1999. This expense was shared with the Department of Tourism Sport and Recreation which contributed £2,680.

This account includes expenditure of £39,262 in respect of salaries of 1 staff member on loan to the European Commission without repayment and 2 staff members on loan to the Department of the Taoiseach.

There was a payment in respect of an out of court settlement of a legal claim for £35,000 paid to an ex-member of staff from subhead X.2.

12 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 1999 as shown below:

	ESF £	ERDF £	Other £	Total £
ODCA	-	-	107,000	107,000
NAOSH	-	-	63,000	63,000
SFADCo	1,462,588	4,008,675	654,000	6,125,263
Enterprise Ireland	7,028,597	19,139,541	7,690,000	33,858,138
IDA Ireland	3,422,000	4,084,026	-	7,506,026
FÁS	57,170,123	24,021	825,077	58,019,221
County Enterprise Boards	1,747,104	26,250	-	1,773,354
Total	70,830,412	27,282,513	9,339,077	107,452,002

The outturns shown for Subheads C.2., C.3., D.1., D.2., E.2., F., G., H.2., I.1., I.2., and K.5., include payments in respect of activities co-financed from the European Regional Development Fund.

13. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1999 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 1999</i>	<i>Cumulative Expenditure to 31 December 1999</i>
		£	£
DÍON - Committee on Welfare Services Abroad	1984	11,732	204,971
Credit Union Advisory Committee**	1967	2,770	31,556
Joint Labour Committees*	1946	55,528	164,283
Small Business Forum	1995	1,401	25,553
Competition and Mergers Review Group	1996	43,911	139,608
Company Law Inquiries - General	1994	14,138	36,285
Company Law Inquiries - Bula	1997	2,154	204,448
Company Law Inquiries - Faxhill Homes	1998	89,580	135,827
Company Law Compliance and Enforcement	1998	6,298	9,485
Donegal Employment Initiative	1998	31,688	41,814
Ryanair Inquiry	1998	50,830	78,816
Teleworking Advisory Council	1998	28,151	36,051
Trade Advisory Forum	1998	30	350
Motor Insurance Advisory Group	1998	10,888	16,385
Personal Injuries Tribunal***	1996	14,145	15,415

* 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.

*** Payments in respect of 1996 - 1998 were from subhead A.7.

14. 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 1999</i>	<i>Total to 31 December 1999</i>
Received by Minister for Enterprise, Trade and Employment	£76,520,257	£2,240,609,643
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	£77,189,504	£2,240,609,667

15. NATIONAL LOTTERY FUNDING

The following subhead was entirely funded from the National Lottery:

	Provision	Outturn
Subhead Q.2. Participation in World Exposition in Hanover - EXPO 2000	£2,500,000	£2,244,046

16. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	40
Forms / Leaflets	30
IT Supplies	50
Cleaning Materials	<u>4</u>
	<u>124</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	525
Superannuation	386
Pay Related Social Insurance	121
Withholding Tax	70
VAT on Intra EU Acquisitions	<u>1</u>
	<u>1,103</u>

PAUL HARAN
Accounting Officer
 DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

TOURISM, SPORT AND RECREATION

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Tourism, Sport and Recreation, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	3,163	2,854	-
A.2. Travel and Subsistence	122	108	1
A.3. Incidental Expenses	200	123	9
A.4. Postal and Telecommunications Services	172	150	6
A.5. Office Machinery and other Office Supplies	151	138	7
A.6. Office Premises Expenses	178	102	5
A.7. Consultancy Services	167	82	18
A.8. Advertising and Publicity	60	29	9
OTHER SERVICES - TOURISM			
B.1. Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	22,386	25,706	-
B.2. Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	6,936	436	-
B.3. North-South Tourism Marketing Company (Grant-in-Aid)	4,000	-	-
B.4. Special Tourism Marketing Initiatives	4,550	4,550	-
B.5. Shannon Free Airport Development Company Limited Administration and General Expenses (Tourism Development) (Grant-in-Aid)	912	912	-
B.6. Shannon Free Airport Development Company Limited Grant for Special Development Works	2,000	928	-
B.7. Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd) - Grant for General Administration Expenses and Training	3,996	11,822	-
B.8. Loan Subsidy for Small Business Expansion Scheme (Tourism) - Payments to ICC Bank plc.	466	435	32
B.9. EU Support Measures for Small Business (Tourism)	1,083	1,057	-
B.10. Payment to Overseas Tourism Marketing Initiative (Grant-in-Aid)	4,322	4,322	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
SPORT AND RECREATION SERVICES			
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>	3,451	3,670	-
C.2. Grants for the Provision of Recreational Facilities <i>(National Lottery Funded)</i>	5,500	2,499	-
C.3. Grants for the Provision of Major Sports Facilities <i>(National Lottery Funded)</i>	9,250	4,830	-
C.4. Croke Park Development (Grant to the GAA) <i>(National Lottery Funded)</i>	7,000	7,000	-
C.5. Grant for 50 Metre Swimming Pool	6,000	-	-
C.6. Grants for the Provision and Renovation of Swimming Pools <i>(National Lottery Funded)</i>	3,000	4,500	-
C.7. Irish Sports Council (Grant-in-Aid)	5,676	5,429	-
OTHER SERVICES			
D.1. Local Development	16,944	14,909	18
D.2. Urban Initiative	13,575	6,314	12
D.3. Programme for Peace and Reconciliation	18,702	10,003	-
D.4. Drugs Initiative	10,000	4,941	8
D.5. Special Olympics World Summer Games - Grant for implementation of bid	2,500	53	-
Gross Total	156,462	117,902	125
<i>Deduct:-</i>			
E. Appropriations in Aid	11,523	572	-
Net Total	144,939	117,330	125
SURPLUS TO BE SURRENDERED		£27,608,520 €35,055,589	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			117,330
Changes in Capital Assets			
Purchases Cash	(88)		
Depreciation	<u>135</u>	47	
Changes in Net Current Assets			
Increase in Closing Accruals	194		
Increase in Stock	<u>(5)</u>	<u>189</u>	<u>236</u>
Direct Expenditure			117,566
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	338		
Notional Rents	<u>512</u>		<u>850</u>
Operating Cost			<u>118,416</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			310
Current Assets			
Stocks (Note 13)		20	
Prepayments		3	
Other Debit Balances:			
Tourism Operational Programme	1048		
Other Suspense Balances	<u>130</u>	1,178	
PMG Balance and Cash	4,702		
Less Orders Outstanding	<u>(4,927)</u>	<u>(225)</u>	
Total Current Assets		<u>976</u>	
Less Current Liabilities			
Accrued Expenses		128	
Other Credit Balances:			
General Suspense	141		
Due to State (Note 14)	<u>142</u>	283	
Net Liability to the Exchequer (Note 4)		<u>670</u>	
Total Current Liabilities		<u>1,081</u>	
Net Current Liabilities			<u>(105)</u>
Net Assets			<u>205</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999¹

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	490	332	822
Additions	<u>76</u>	<u>12</u>	<u>88</u>
Gross Assets at 31 December 1999	<u>566</u>	<u>344</u>	<u>910</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	255	210	465
Depreciation for the Year	<u>101</u>	<u>34</u>	<u>135</u>
Cumulative Depreciation at 31 December 1999	<u>356</u>	<u>244</u>	<u>600</u>
Net Assets at 31 December 1999	<u><u>210</u></u>	<u><u>100</u></u>	<u><u>310</u></u>

Note 1 :

The opening balances for 1999 have been adjusted to take account of omissions and incorrect valuations on the 1998 account that came to light in 1999.

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1999**

	£'000	£'000
Surplus to be surrendered		27,609
Less Exchequer Grant Undrawn		<u>(26,939)</u>
Net Liability to the Exchequer		<u>670</u>
Represented by:		
Debtors		
Debit Balances: Suspense	1,178	1,178
Less Creditors		
Net PMG position and cash	(225)	
Due to State	(142)	
Credit Balances: Suspense	<u>(141)</u>	<u>(508)</u>
		<u>670</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	14	Savings arose because of lower than expected costs for travel and subsistence.
A.3.	77	Savings arose because expenditure on incidental expenses were less than expected, particularly in the case of Training and Development where costs were borne centrally in a number of instances
A.4.	22	Savings arose as a result of a reduction in telephone costs.
A.5.	13	Savings arose because expenditure on office machinery was less than anticipated.
A.6.	76	Savings arose because refurbishment works were unavoidably delayed.
A.7.	85	Savings arose as the cost of consultancy assignments were less than anticipated.
A.8.	31	Savings arose because expenditure on advertising was less than expected.
B.1.	(3,320)	The North-South Tourism Marketing Company had not been established during 1999 and marketing and promotion anticipated for the company was delivered by Bord Fáilte.
B.2.	6,500	Savings arose as a result of planned Bord Fáilte expenditure on certain grant approved capital developments being lower than expected due to slower than anticipated progress on individual projects.
B.3.	4,000	Savings arose because the North-South Tourism Marketing Company was not established.
B.6.	1,072	Savings arose as a result of planned expenditure by Shannon Development on certain capital projects being lower than expected due to slower than anticipated progress on individual projects.
B.7.	(7,826)	The increase arose because of the need to advance Exchequer funding to address cash flow difficulties arising from the timing of the receipt of ESF funding by CERT
B.8.	31	Savings arose as a result of expenditure being less than expected due to the pace of drawdowns by the administering bank.
B.9.	26	Savings arose because there was a slower than anticipated development under measures comprehended by the Operational Programme for Small Business, 1995-1999 primarily because beneficiaries did not advance supported projects as originally planned.
C.1.	(219)	The increase arose from a payment made to the Department of Education and Science from the Vote in respect of the youth element of the Youth and Sport Grant provision which is administered by that Department and which will be funded in total by that Department from 1 January 2000.
C.2.	3,001	The savings arose as the rate of progress on construction projects in 1999 was slower than had been anticipated due to delays in the submission of finalised Deeds of Trust and delays on the part of grant beneficiaries in areas such as obtaining planning permission and in particular, in getting registered contractors to undertake small projects.

Subhead	Less/(More) than Provided £'000	Explanation
C.3.	4,420	The savings arose as the rate of progress on construction projects in 1999 was slower than had been anticipated due to delays in the submission of finalised Deeds of Trust and delays on the part of grant beneficiaries in obtaining planning permission and difficulty in getting registered contractors.
C.5.	6,000	The underspend arose as progress on the selection of a proposal for the development of the 50 metre swimming pool was unexpectedly delayed as a result of judicial proceedings.
C.6	(1,500)	The increase arose because of the need to meet earlier than anticipated claims for grant payments for the provision and renovation of swimming pools approved for assistance in previous years.
C.7.	247	Savings arose as a result of expenditure being less than expected by the newly established Irish Sports Council.
D.1.	2,035	The shortfall arose as payments under the Operational Programme for Local Urban and Rural Development will not come due until 2000 when the Programme will close. In addition, spending under the Integrated Services Project was less than expected.
D.2.	7,261	The shortfall arose as a result of unanticipated delays in the completion of financial packages by the promoters for some of the major infra structural projects under the Urban Initiative resulting in contracts not being signed until the latter part of 1999, with a consequential delay in spending.
D.3.	8,699	The underspending arose because work on many of the projects approved for funding under the Peace and Reconciliation Programme will continue to completion in the year 2000 and therefore all monies were not required in 1999.
D.4.	5,059	The shortfall arose due to a number of factors, including the need to design new drug programmes and address gaps in current programmes and service. In many instances local community structures were still being established to run projects while in certain instances there were difficulties in acquiring premises from which services could be provided and there was a shortage of qualified persons to deliver proposed programmes and services.
D.5.	2,447	The savings arose due to the late start up of programme activity.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from European Social Fund	11,253,000	488,498
2. Miscellaneous Receipts	<u>270,000</u>	<u>83,523</u>
Total	<u>11,523,000</u>	<u>572,021</u>

Explanation of Variations

- The deficiency was primarily the result of a shortfall in the European Commission's approval and decision on the revised financial plan under the URBAN Initiative was not secured until December 1999. This did not allow sufficient time for the release of Structural funds in 1999 which are expected in 2000. In addition, anticipated expenditure on projects under the Programme for Peace and Reconciliation did not arise and are expected to materialise in 2000.

7. COMMITMENTS

As at 31 December 1999, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

	£
(A) Procurement	176,184
(B) Grants	46,755,208

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	48,436	30	4	10,630
Overtime and extra attendance	32,304	33	-	-
Total extra remuneration	80,740	*	4	10,630

* A total figure would not be meaningful as certain individuals received extra remuneration in more than one category.

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £208,000 is included in the Estimates for 2000.

Awards totalling £4,791 were made to staff under the scheme for the recognition of exceptional performance (i.e. 16 individual awards ranging from £100 to £250 and 4 group awards ranging from £200 to £210). In addition, tax amounting to £1,658 was paid to the Revenue Commissioners in 1999 in respect of ex-gratia payments awarded in 1998.

Loss of IT equipment for which negligence could not be attributed to any person resulted in £1,696 being written off.

The Department also funded a staff function as part of the Millennium celebrations in the amount of £2,680. (See also Vote 34 - Enterprise, Trade and Employment).

10. EU FUNDING

The outturn shown under subheads B.1., B.2., B.7., B.9., B.10. 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 1999:

	£	
1. CERT	2,638,000	(ESF)
2. BFE	15,051,000	(ERDF)
3. SFADCo	1,594,000	(ERDF)
4. ADM	11,706,472	(ERDF)
5. ADM	11,804,203	(ESF)

11. MISCELLANEOUS ACCOUNTS

**Payment to Overseas Tourism Marketing Initiative (Grant-in-Aid) Account.
Account of the Receipts and Payments in the year ended 31 December 1999**

£

Receipts

Grant-in-Aid (Subhead B.10.)	4,322,000
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Expenditure

Overseas Tourism Marketing Initiative (OTMI) (a)	<u>(4,322,000)</u>
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Balance on 31 December 1999	NIL
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- (a) Project Management Services for the OTMI in 1999 were provided by Bord Fáilte Éireann. In addition to the £4,322,000, the 1999 OTMI campaign was funded by a contribution of £370,000 from the Department of Arts, Heritage, Gaeltacht and the Islands. Contributions totalling £1,533,743 were received from the commercial sector. These commercial sector contributions attract EU funds of £1,000,000 under the Tourism Operational Programme of which £982,353 was received up to 31 December 1999. Actual expenditure for the period ending 31 December 1999 amounted to £7,977,559.

**Analysis of Total Expenditure under the Overseas Tourism Marketing Initiative
(Managed by Bord Fáilte Éireann)**

£

Consumer Advertising	5,800,831
Servicing of Enquiries	1,755,589
Research	181,651
Central Administration	<u>239,488</u>
Total	<u><u>7,977,559</u></u>

12. NATIONAL LOTTERY FUNDING

**National Lottery Voted Funds
Payments in the year ended 31 December 1999**

£

General expenses of Sports Organisations and other Expenditure in relation to Sports Activities (subhead C.1.)	3,670,215
Grants for the provision of Recreational Facilities (subhead C.2.)	2,498,692
Grants for the provision of Major Sports Facilities (subhead C.3.)	4,830,351
Grant to GAA for Croke Park Development (subhead C.4.)	7,000,000
Grants for the provision and renovation of Swimming Pools (subhead C.6.)	<u>4,500,000</u>
Total	<u><u>22,499,258</u></u>

**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Sports Organisations and Other
Expenditure in relation to Sports Activities (C1)**

£

£

Grants to National Governing Bodies (Schedule A)	2,739,925	
Payment to Department of Education and Science in respect of Youth and Sport Grant Scheme	250,000	
National Coaching and Training Centre	250,000	
Irish Paralympic Council	13,500	
House of Sport	41,619	
Support for Young People in Sport	2,025	
Waymarked Ways	18,738	
Establishment of Doping Programme	9,683	
Community Development Officers (1979 Job Creation Scheme)	98,000	
Irish Sports Council	134,696	
Institute of Leisure and Amenity Management	62,050	
International Sports Exchanges	955	
Special Campaigns/Programmes	49,024	<u><u>3,670,215</u></u>

Grants for the Provision of Recreational Facilities (C2)

		£
Ballinabranna GAA Club	Carlow	9,500
Ben Mulhall Memorial Park	Carlow	500
Borris Development Association	Carlow	3,000
Borris Vocational School	Carlow	9,000
Eire Og GAA Club	Carlow	1,173
Hacketstown Scout Group	Carlow	7,825
Mount Leinster Rangers GAA	Carlow	4,750
O'Hanrahan's GAA Club	Carlow	500
Drumgoon GAA Club	Cavan	5,700
Kingscourt Community Centre	Cavan	7,500
Shercock and Killann GAA Club	Cavan	750
Clooney Hurling Club	Clare	10,000
Coolmeen GAA/Cranney Youth	Clare	5,000
Kilrush Creek Adventure Centre	Clare	19,962
Lissycasey GAA Club	Clare	10,000
Naomh Eoin GAA Club	Clare	5,000
O'Curry GAA Club	Clare	5,000
St Michael's Community Centre	Clare	5,750
10th Cathedral Scouts	Cork	1,567
23 rd Cork Scout Troop	Cork	1,755
44/52 Mallow Scouts	Cork	3,080
6th Cork Bandon Scouts	Cork	276
Aghada GAA Club	Cork	14,250
Ballincollig RFC	Cork	1,000
Ballindangan Youth Club	Cork	190
Ballinlough Pitch and Putt Club	Cork	678
Ballinora GAA Club	Cork	1,372
Ballycotton Community Hall	Cork	9,500
Bandon GAA Club	Cork	300
Banteer Community Sportsfield	Cork	12,670
Bantry Blues GAA Club	Cork	21,145
Bishopstown Community Centre	Cork	15,000
Blarney United F.C.	Cork	25,000
Caheragh GAA Club	Cork	23,750
Carrigaline Badminton Club	Cork	5,000
Casement Celtic FC	Cork	912
Castlebridge Celtic AFC	Cork	7,100
Charleville Scout Unit	Cork	500
Clogheen/Kerrypike Community Association	Cork	6,925
Coachford GAA Club	Cork	10,000
Cobh GAA Club	Cork	858
Cobh Sea Scouts	Cork	10,000
Conna Community Council	Cork	15,000
Cork Boat Club	Cork	1,000
Cork City Male Voice Choir	Cork	220
Courceys Community Development	Cork	29,474
Cove Boxing Club	Cork	546
Crosshaven GAA Club	Cork	55,000
Crosshaven Youth and Social Club	Cork	9,312
Douglas Hall AFC	Cork	20,000
Douglas Pitch and Putt Club	Cork	1,250
Dromina GAA Club	Cork	8,000
Glen Neighbourhood Project	Cork	104
Grattan Utd F.C.	Cork	11,013
Hibernians AFC	Cork	4,750
Kanturk GAA Club	Cork	505
Kilnadur National School	Cork	2,000
Kilshanning Pitch and Putt Club	Cork	3,800
Kiskeam GAA Club	Cork	15,000
Lisgoold ICA	Cork	200
Lough Rovers GAA Club	Cork	9,500
Mayfield Brass Band	Cork	3,230
Midleton Brass Band	Cork	5,000
Midleton CBS	Cork	10,000
Midleton Youth Group	Cork	4,000
Millstreet Park Community	Cork	500
Moyross Rowing Club	Cork	9,500
Olympic Karate Club	Cork	7,044
Passage Association (PACE)	Cork	691
Passage Soccer Club	Cork	16,680
Patrician Academy Sports Club	Cork	5,000
Ring Rowing Club	Cork	5,454
Schull Yawl Rowing Club	Cork	5,000
Scoil Barra	Cork	1,108
Shandon North Cathedral	Cork	1,250
St. John's Scout Unit	Cork	616
St. Michael's Bowls Club	Cork	7,500
St. Nicholas Brass Band	Cork	9,000
Togher Athletic Club	Cork	3,215

Watergrasshill Community Association	Cork	904
Youghal GAA Club	Cork	15,000
Ardara GAA Club	Donegal	19,000
Buncrana Community Leisure	Donegal	10,221
Burt GAA Club	Donegal	19,000
Derry/Donegal/Tyrone Stock	Donegal	7,000
Donaghmore Parks Committee	Donegal	9,073
Dunlewey Celtic FC	Donegal	2,120
Four Masters GAA Club	Donegal	7,000
Glenswilly GAA Club	Donegal	20,000
Lifford Community Centre	Donegal	12,000
Lifford Rifle Association	Donegal	3,386
Naomh Ultan GAA Club	Donegal	5,000
Ramelton Action Group	Donegal	4,000
St. Naul's GAA Club	Donegal	1,750
St Patrick's GAA Club	Donegal	250
Twin Towns Community Band	Donegal	6,000
127th Corpus Christi Scouts	Dublin	8,967
13th Dublin CBSI	Dublin	1,315
35th Dublin Scout Unit	Dublin	5,000
Ashtown Villa FC	Dublin	703
Ballygall Community Council	Dublin	5,000
Bluebell United AFC	Dublin	30,000
Boosterstown Parish Youth Club	Dublin	15,000
Cabra West Youth Services	Dublin	10,000
Crumlin Community Band	Dublin	1,680
Curragh Sub-Aqua Club	Dublin	9,425
Darndale Parish Hall	Dublin	19,739
Donaghmore GAA Club	Dublin	10,000
Donnybrook Scout Unit	Dublin	3,087
Dublin Wicklow Mountain Rescue	Dublin	300
East Wall Boxing Club	Dublin	561
East Wall Wharf Utd. FC.	Dublin	4,750
Federation of Irish Cyclists	Dublin	4,050
Fettercairn FC	Dublin	4,000
Holy Family Conf. Band	Dublin	1,089
Irish Road Club	Dublin	3,000
Kenilworth Bowling Club	Dublin	4,750
Malahide Yacht Club	Dublin	15,000
Monkstown Lawn Tennis Club	Dublin	8,052
Parents Alone Resources Centre	Dublin	9,500
Perrystown Manor Estate	Dublin	5,542
Priorswood F.C.	Dublin	20,476
Railway Union Sports Club	Dublin	26,000
Rush Sailing Club	Dublin	500
St. Brigid's GAA Club	Dublin	6,360
St. Bendildus Development Group	Dublin	20,000
St. Vincent's Water Polo Club	Dublin	3,497
St. Vincent's Sports Complex	Dublin	30,000
Thomas Davis Pipe Band	Dublin	1,125
Vulcan Wrestling Club	Dublin	1,908
Weston Hockey Club	Dublin	500
Whitehall Rangers AFC	Dublin	8,925
Kilbarrack United FC	Dublin	3,000
14th Galway CBSI	Galway	5,000
Claregalway Leisure Centre	Galway	500
Clarenmore Centre	Galway	15,000
Connemara RFC	Galway	20,000
Kilconly Development Association	Galway	8,000
Moylough Parish Sportsfield	Galway	10,000
Oughterard Community Centre	Galway	10,000
Oughterard GAA Club	Galway	4,924
St Josephs Rowing Club	Galway	5,503
Terryland Park Development	Galway	35,000
Tuam Stars GAA Club	Galway	13,466
Ballybunion Community Centre	Kerry	500
Ballymacelligott Handball Club	Kerry	7,000
Callinafercy Pier Rowing Club	Kerry	7,000
Castlegregory GAA Club	Kerry	500
Castleisland Pitch and Putt Club	Kerry	2,000
Castleisland RFC	Kerry	25,000
Deerpark Pitch and Putt Club	Kerry	5,000
Derrynane GAA Club	Kerry	1,530
Fossa GAA Club	Kerry	4,000
Gneeveguilla Athletic Club	Kerry	4,000
Kenmare Amateur Boxing Club	Kerry	2,000
Kenmare GAA Club	Kerry	5,255
Kerins O'Rahillys GAA Club	Kerry	750
Kerry District League	Kerry	23,750
Kilgarvan GAA Club	Kerry	1,524
Killarney Celtic FC	Kerry	10,000
Knocknagoshel GAA Club	Kerry	19,000

St. Mary's GAA Club	Kerry	5,000
Athy Community Sports Project	Kildare	9,846
Clane GAA Club	Kildare	16,000
Clane Lawn Tennis Club	Kildare	20,000
Ellistown GAA Club	Kildare	1,827
Kilcullen Boxing Club	Kildare	2,500
Kildare Town AFC	Kildare	12,000
McDonagh Pitch and Putt Club	Kildare	7,338
Newbridge Ladies FC	Kildare	4,000
Newbridge Town FC	Kildare	424
Rathangan GAA Club	Kildare	16,662
Sallins GAA Club	Kildare	18,000
Bigwood Parent's Association	Kilkenny	5,000
Callan United A.F.C.	Kilkenny	250
Dunamaggin Community Centre	Kilkenny	10,000
Freshford Town F.C.	Kilkenny	8,000
Kilkenny Judo Club	Kilkenny	2,000
Kilkenny Tennis Club	Kilkenny	950
Kilmacow Parish Centre	Kilkenny	3,542
Young Irelands GAA Club	Kilkenny	874
Castletown GAA Club	Laois	32,300
Colt GAA Club	Laois	531
Crettyard GAA Club	Laois	500
Durrow CYMS	Laois	128
Killeen Community Hall	Laois	19,000
Laois Community Games	Laois	2,000
Lyons Soccer Club	Laois	750
Portlaoise Gym Club	Laois	8,000
Scoil Chriost Ri Parents Committee	Laois	5,000
St. Anne's Boxing Club	Laois	3,000
Swan Hall Building Fund	Laois	500
Allen Gaels GAA Club	Leitrim	23,750
Annaduff Hall Committee	Leitrim	400
Aughawilliam GAA Club	Leitrim	2,850
Carrick on Shannon Rowing Club	Leitrim	10,000
Carrick on Shannon Gymnastics	Leitrim	564
Carrick on Shannon Sport/Leisure	Leitrim	20,000
Cloone Community Development Association	Leitrim	5,000
Drumshanbo Community Council	Leitrim	400
Eslin Community Association	Leitrim	250
Kiltubrid Social Centre	Leitrim	2,000
Abbeyfeale Community and Leisure	Limerick	500
Athlunkard Boat Club	Limerick	12,500
Bruff RFC	Limerick	20,000
Cappagh GAA Club	Limerick	9,500
Carrickerry Sports Association	Limerick	10,000
Castleconnell Boat Club	Limerick	5,755
Coonagh Sports and Social Club	Limerick	5,000
Desmond District League	Limerick	4,550
Dromcollagher/Broadford GAA	Limerick	10,000
Galbally GAA Club	Limerick	28,500
Hospital Community Council	Limerick	480
Janesboro AFC	Limerick	3,000
Kilteely/Dromkeen GAA Club	Limerick	450
Presentation RFC	Limerick	10,000
St. Senans GAA Club	Limerick	10,000
Abbeylara Handball Club	Longford	10,000
Edgeworthstown Development Association	Longford	9,500
Legan Development Association	Longford	3,000
St. Brigid's GAA Club	Longford	500
St. Mel's Training Centre	Longford	6,383
Colaiste Ris	Louth	1,981
Drogheda Scout Group	Louth	10,000
Dundalk Lawn Tennis Club	Louth	5,000
Dunleer Athletic Club	Louth	3,710
Greenhills Sports Complex	Louth	2,477
Hunterstown Rovers GAA Club	Louth	9,253
Balla Secondary School	Mayo	300
Carmacon Development Association	Mayo	4,000
Castlebar Utd FC	Mayo	500
Charlestown Bellaghy Sports Centre	Mayo	12,079
Glenisland Development Company, Ltd.	Mayo	400
Grainne Uaile Sub-Aqua Club	Mayo	5,000
Hollymount GAA Club	Mayo	250
Killala Community Council	Mayo	15,000
Manulla FC	Mayo	10,000
Mayo Gaels GAA Club	Mayo	11,876
Blackhall Gaels GAA Club	Meath	4,048
Castletown Community Development Association	Meath	600
Cortown GAA Club	Meath	14,250
Drumconrath GAA Club	Meath	9,500
Dunboyne AFC	Meath	4,900

Fr. Murphy's AC	Meath	35,000
Kilbride Community Centre	Meath	12,500
Kildalkey Active Retirement	Meath	1,795
Moylagh GAA Club	Meath	3,000
Navan Tennis Club	Meath	5,000
O'Carolan's College Parent's Co.	Meath	500
Ratoath GAA Club	Meath	21,850
Ratoath Harps GAA Club	Meath	20,000
Stamullen Bowls Club	Meath	1,000
Corcaghan Community Centre	Monaghan	500
Magheraclare Community Centre	Monaghan	5,000
Scotstown GAA Club	Monaghan	500
Tullycorbett Community Centre	Monaghan	413
Tydavent Gymnastics Club	Monaghan	738
Coolderry Hall Committee	Offaly	10,000
Edenderry RFC	Offaly	12,502
Shannonbridge GAA Club	Offaly	8,000
St. Brigid's GAA Club	Offaly	7,413
Tullamore GAA Club	Offaly	5,000
Tullamore Hockey Club	Offaly	3,791
Wilmer Tennis Club	Offaly	8,400
Ardcarne Park Development Group	Roscommon	12,500
Ballingare Community Centre	Roscommon	2,850
Irish Girl Guides	Roscommon	1,272
Keadue Development Association	Roscommon	5,000
Strokestown GAA Club	Roscommon	2,665
St. Dominic's Park Development	Roscommon	12,350
Arrow Community Enterprise Ltd	Sligo	2,125
Mercy College	Sligo	500
Mullaghmore Sailing Club	Sligo	28,500
Riverstown Community Park	Sligo	9,500
St. John's Community Development Association	Sligo	4,750
Ballingarry GAA	Tipperary	10,000
Borrisokane Pitch and Putt Club	Tipperary	9,500
Carrick Swans GAA Club	Tipperary	20,005
Cashel King Cormack GAA	Tipperary	7,000
Castleiney Community Centre	Tipperary	4,456
Clonmel Town FC	Tipperary	20,000
Cullen and Lattin A.F.C.	Tipperary	250
Fethard Athletic Club	Tipperary	1,000
Grange Community Hall	Tipperary	150
Kilshelan GAA Club	Tipperary	10,000
Nenagh Ormond RFC	Tipperary	12,000
New Inn Community Centre	Tipperary	2,891
Portroe GAA Club	Tipperary	12,672
Riverdale Pitch and Putt	Tipperary	4,409
Rockwell Rovers GAA Club	Tipperary	5,000
St. Peter's Brass Band	Tipperary	1,456
Thurles Clay Pigeon Club	Tipperary	7,000
Thurles RFC	Tipperary	19,000
Thurles Table Tennis Club	Tipperary	1,000
Aglish GAA Club	Waterford	9,603
Ballybeg Community Development	Waterford	9,064
Carrick on Suir Youth Club	Waterford	19,000
De La Salle GAA Club	Waterford	15,000
Dungarvan Brass band	Waterford	2,364
Dungarvan Club	Waterford	2,125
Erin's Own Hurling Club	Waterford	8,000
Ferrybank AFC	Waterford	500
KCK Athletic Club	Waterford	383
Kilbarry Gym Club	Waterford	2,000
Portlaw and District Pipe Band	Waterford	300
Railway Athletic FC	Waterford	7,600
Tramore Bay Surf Club	Waterford	1,250
Athlone Sub Aqua Club	Westmeath	19,000
Athlone Tennis Club	Westmeath	5,000
Ballinahown Community Sports Park	Westmeath	10,237
Brosna Boxing Club	Westmeath	3,000
Kilbeggan Pitch and Putt Club	Westmeath	4,490
Moate Community Development	Westmeath	24,200
Mullingar Shamrocks GAA Club	Westmeath	4,300
Mullingar Sub Aqua Club	Westmeath	5,000
Multyfarnham Park Committee	Westmeath	3,687
Ringtown GAA Club	Westmeath	9,430
The Downs GAA Club	Westmeath	14,250
Willowpark Sport and Leisure	Westmeath	13,000
1st Wexford (New Ross) Scouts	Wexford	276
Buffer's Alley GAA Club	Wexford	10,000
Bunclody AFC	Wexford	5,000
CBSI Enniscorthy	Wexford	2,455
Duncannon AFC	Wexford	1,758
Enniscorthy Pigeon Club	Wexford	215

Holy Family Conf. Band	Wexford	1,245
Monageer/BooLavogue GAA Club	Wexford	3,732
Moyglass/Ballymore Community Development	Wexford	8,000
Pairc Charman GAA	Wexford	10,000
An Tocher GAA Club	Wicklow	250
Arklow United F.C.	Wicklow	8,000
Bray Bowling Club	Wicklow	6,000
Co. Wicklow Lawn Tennis Club	Wicklow	15,000
Donard Glen GAA Club	Wicklow	400
Knockananna Development Committee	Wicklow	8,000
St. Patrick's GAA Club	Wicklow	10,500
Wicklow Sub-aqua Club	Wicklow	<u>590</u>

2,498,692**Grants for the Provision of Major Sports Facilities (C 3)**

		£
Baileborough Sport and Leisure Ltd	Cavan	57,000
Kingscourt Handball Club	Cavan	14,000
Ennistymon GAA Club	Clare	9,000
Kilmaley Sport and Leisure	Clare	14,175
Bishopstown GAA Club	Cork	9,084
Cobh Ramblers F.C.	Cork	11,830
Eire Og GAA Club	Cork	16,570
Glen Rovers GAA Club	Cork	21,000
Gurrabraher Parochial Hall	Cork	4,077
Highfield RFC	Cork	15,000
Mahon Community Centre	Cork	140,385
Mary Immaculata Parents Council	Cork	10,366
Mayfield Comm School	Cork	56,874
Mayfield United FC	Cork	21,500
Munster Football Association.	Cork	10,000
Muskerry RFC	Cork	19,555
Rathpeacon Community Association	Cork	12,495
Rathpeacon GAA Club	Cork	8,111
Rockmount AFC	Cork	7,320
Sarsfield's GAA Club	Cork	47,500
The Ridge Project	Cork	285,903
Tracton GAA Club	Cork	11,000
Finn Harps Co-op Society	Donegal	40,000
MacCumhaill Park, Ballybofey	Donegal	40,000
Royal and Prior Comprehensive School	Donegal	95,000
St. Eunan's GAA Club	Donegal	160,000
St. Brigid's Youth and Comm Club	Donegal	65,000
Bohemians FC (Dalymount Park)	Dublin	475,000
Cabinteely Youth Project	Dublin	47,500
Colaiste Ide Sports Complex	Dublin	190,000
Erins Isle GAA Club	Dublin	55,912
Finngallians GAA Club	Dublin	71,250
Malahide Hockey Club	Dublin	50,000
Naomh Fionnbarra GAA Club	Dublin	142,500
Round Towers GAA Club	Dublin	131,163
Shelbourne FC (Tolka Park)	Dublin	325,788
Tallaght Athletic Club	Dublin	116,272
Thomas Davis GAA Club	Dublin	60,000
Pearse Stadium Development	Galway	32,250
An Riocht Athletic Club	Kerry	447,833
Caherciveen Sports Hall	Kerry	100,000
Cappanalea OEC (Co. Kerry V.E.C.)	Kerry	1,768
Barnhall R.F.C.	Kildare	40,000
O'Loughlins Handball Club	Kilkenny	3,095
Heywood Community Hall	Laois	35,571
Mountmellick Community Sports Complex	Laois	332,500
Ballinamore Area Community Council	Leitrim	194,348
Caherconlish/Caherline Community Centre	Limerick	76,000
Corbally Utd F.C.	Limerick	21,000
Templemichael Vocational School	Longford	14,443
Castlebar Mitchells GAA Club	Mayo	21,777
Foxford Sports and Leisure	Mayo	17,290
Dunshaughlin Community Centre	Meath	51,759
Phoenix Sport and Leisure Ltd	Monaghan	7,500
St Brendan's Park (Birr) GAA Club	Offaly	60,000
Markievicz Park	Sligo	5,000
Canon Hayes Recreation Centre	Tipperary	18,990
Waterford Corporation (Manor St John)	Waterford	11,409
Waterford RSC	Waterford	10,868
Athlone Regional Sports Centre	Westmeath	270,130
Enniscorthy UDC	Wexford	127,942
Taghmon Camross GAA Club	Wexford	<u>60,748</u>

4,830,351

Grants for the Provision and Renovation of Swimming Pools (C6)

	£
Galway Corporation	Renmore (Swimworld) 160,000
Limerick County Council	Newcastle West (Dean O'Brien Pool) 10,000
Meath County Council	Navan 1,159,190
Monaghan UDC	Monaghan 214,851
Tipperary SR County Council	Sean Treacy 60,999
Waterford Corporation	Waterford Crystal 592,750
Westmeath County Council	Mullingar 35,408
Enniscorthy UDC	Enniscorthy 394,542
Wicklow UDC	Wicklow Town (Whitegates) 595,913
Arklow UDC	Arklow 1,276,347
	<u>4,500,000</u>

Schedule A-Grants to National Governing Bodies

	£
Association for Adventure Sports	93,173
Badminton Union of Ireland	61,733
Baton Twirling Sport Association	765
BLE	205,430
Bol Chumann Na hÉireann	15,289
Bowling League of Ireland	8,213
Cerebral Palsy Sport Ireland	19,944
Croquet Association of Ireland	1,427
Cumann Camogaíochta Na nGael	40,332
Cumann Luthchleas Gael	40,000
Equestrian Federation of Ireland	102,631
FAI	81,563
Federation of Irish Cyclists	82,316
Golfing Union of Ireland	63,750
Horseshoe Pitchers	1,148
ILHU	58,125
Irish Amateur Archery Association	12,525
Irish Amateur Boxing Association	123,476
Irish Amateur Gymnastics Association	41,294
Irish Amateur Rowing Union	149,270
Irish Amateur Weightlifting Association	4,163
Irish Amateur Wrestling Association	4,095
Irish Basketball Association	140,906
Irish Blindsports	12,544
Irish Canoe Union	110,412
Irish Clay Pigeon Shooting Association	11,990
Irish Cricket Union	22,785
Irish Deaf Sports Association	17,423
Irish Handball Council	46,792
Irish Hockey Union	53,973
Irish Judo Association	36,206
Irish Ladies Golf Union	29,693
Irish Olympic Handball Association	6,977
Irish Orienteering Association	16,050
Irish Sailing Association	143,775
Irish Schools Athletic Association	51,141
Irish Sports Acrobatics	11,270
Irish Squash	50,839
Irish Surfing Association	16,837
Irish Table Tennis Association	28,340
Irish Ten Pin Bowling Association	5,156
Irish Triathlon Association	5,339
Irish Underwater Council	5,417
Irish Wheelchair Association	98,500
Ladies Gaelic Football Association	18,296
Motor Cycle Union of Ireland	16,988
Mountaineering Council of Ireland	17,813
NACAI	69,707
National Community Games	97,178
NRPAI	11,517
Pitch and Putt Union of Ireland	30,375
RIAC	11,999
ROI Billiards and Snooker Association	26,190
Special Olympics	122,321
Speleological Union of Ireland	3,200
Tennis Ireland	133,744
Volleyball Association of Ireland	34,070
Cusai	13,500
	<u>2,739,925</u>

Vote 35

13. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Publications	5
IT Consumables etc.	5
Stationery	<u>10</u>
	<u>20</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Collector General (PAYE/PRSI)	95
Retention Tax	43
Superannuation	<u>4</u>
	<u>142</u>

M. HAYES
Accounting Officer
DEPARTMENT OF TOURISM, SPORT AND RECREATION
31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Tourism, Sport and Recreation for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

DEFENCE

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
OFFICE OF THE MINISTER FOR DEFENCE - ADMINISTRATION			
A.1. Salaries, Wages and Allowances	9,200	9,199	-
A.2. Travel and Subsistence	250	303	8
A.3. Incidental Expenses	150	215	5
A.4. Postal and Telecommunications Services	400	443	32
A.5. Office Machinery and other Office Supplies	975	982	107
A.6. Office Premises Expenses	700	519	21
A.7. Consultancy Services	20	-	-
DEFENCE FORCES			
B. Permanent Defence Force: Pay	255,700	241,660	-
C. Permanent Defence Force: Allowances	28,300	34,966	-
D. Reserve Defence Force: Pay, <i>etc.</i>	4,540	4,503	-
E. Chaplains and Officiating Clergymen: Pay and Allowances	685	747	-
F. Civilians attached to Units: Pay, <i>etc.</i>	23,000	22,450	-
G. Defensive Equipment	19,740	14,992	(7,171)
H. Air Corps: Equipment and Expenses	12,500	13,166	671
I. Military Transport	7,970	12,311	108
J. Naval Service: Equipment and Expenses	22,460	16,026	362
K. Barrack Expenses and Engineering Equipment	8,005	8,177	263
L. Buildings	15,225	17,490	90
M. Ordnance, Clothing and Catering	9,510	9,683	435
N. Communications and Information Technology	5,140	5,830	135
O. Military Training	1,590	1,321	45
P. Travel and Freight Services	1,790	2,640	61
Q. Medical Expenses	1,390	1,440	40
R. Lands	425	885	43
S. Equitation	560	608	(49)
T. Compensation	70,000	44,459	356

Vote 36

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
U.	Miscellaneous Expenses	955	851	32
V.	Barracks Reinvestment Programme	6,000	2,266	-
OTHER SERVICES				
W.	Civil Defence	2,525	2,501	49
X.	Irish Red Cross Society (Grant-in-Aid)	575	575	-
Y.	Coiste an Asgard (Grant-in-Aid) (<i>National Lottery Funded</i>)	360	360	-
Gross Total		510,640	471,568	(4,357)
Deduct:-				
Z.	Appropriations in Aid	15,740	16,823	8,311
Net Total		494,900	454,745	(12,668)

SURPLUS TO BE SURRENDERED

£40,155,104 €50,986,465

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, 1999.

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 1999

	£'000	£'000	£'000
Net Outturn			454,745
Changes in Capital Assets¹			
Purchases Cash	(1,910)		
Depreciation	2,511		
Loss on Disposals	<u>2</u>	603	
Assets under Development			
Cash Payments		(13,195)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(8,189)		
Decrease in Stock ²	<u>8,674</u>	<u>485</u>	(12,107)
Direct Expenditure			442,638
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	3,046		
Notional Rents	<u>1,915</u>		<u>4,961</u>
Operating Cost			<u>447,599</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 1999 figures show a net reduction of £9m in the value of current military assets. This is due mainly to a reduction of about £14m in Air Corps assets as a result of revised stock valuations which was partly off-set by an increase of £5m in the value of ordnance items to reflect current prices.

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			8,518
Assets under Development (Note 5)			<u>6,823</u>
			15,341
Current Assets			
Stocks (Note 16)		74,208	
Prepayments ¹		8,791	
Accrued Income		8,325	
Other Debit Balances:			
OPW	5		
Suspense ²	<u>4,651</u>	4,656	
PMG Balance	27,930		
Less Orders Outstanding	<u>(19,769)</u>	<u>8,161</u>	
Total Current Assets		<u>104,141</u>	
Less Current Liabilities			
Accrued Expenses		4,434	
Deferred Income		14	
Other Credit Balances:			
Suspense	35		
Payroll Deductions	614		
Due to State (Note 17)	<u>5,428</u>	6,077	
Net Liability to the Exchequer (Note 6)		<u>6,740</u>	
Total Current Liabilities		<u>17,265</u>	
Net Current Assets			<u>86,876</u>
Net Assets			<u>102,217</u>

1 Includes a down-payment of £8m under the contract for the delivery of 40 armoured personnel carriers in 2001/2002.

2 Payroll, bank and other balances

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Civil Defence Equipment £'000	Office/IT Equipment £'000	Furniture & Fittings* £'000	Totals £'000
Cost or Valuation at 1 January 1999	4,843	15,706	2,253	22,802
Additions	560	2,413	71	3,044
Disposals	-	(20)	-	(20)
Gross Assets at 31 December 1999	<u>5,403</u>	<u>18,099</u>	<u>2,324</u>	<u>25,826</u>
Accumulated Depreciation				
Opening Balance at 1 January 1999	2,761	10,727	1,327	14,815
Depreciation for the year	337	2,061	113	2,511
Depreciation on Disposals	-	(18)	-	(18)
Cumulative Depreciation at 31 December 1999	<u>3,098</u>	<u>12,770</u>	<u>1,440</u>	<u>17,308</u>
Net Assets at 31 December 1999	<u>2,305</u>	<u>5,329</u>	<u>884</u>	<u>8,518</u>

* Departmental Premises

Notes:

1. The Department of Defence administers land (approximately 20,900 acres) and buildings at 107 different locations, as well as 107 houses (including Orchard Park in the Curragh) and 12 apartments outside of barracks which serve as married quarters. The vast majority of these quarters are at present in the process of being sold to their occupants.
2. The Department also owns military equipment (see Note 1 - Exceptions to General Accounting Policies) with an estimated net book value at 31 December 1999 of £182,451,648. 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 1999

	In-house Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 1999	230 ¹	6,654	6,884
Cash payments for the year	899	12,296	13,195
Transferred to Assets Register	<u>(1,129)</u>	<u>(12,127)²</u>	<u>(13,256)</u>
Amounts carried forward at 31 December 1999	<u>-</u>	<u>6,823</u>	<u>6,823</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 1999

	£'000	£'000
Surplus to be surrendered		40,155
Less Exchequer Grant Undrawn		<u>(33,415)</u>
Net Liability to the Exchequer		<u>6,740</u>
Represented by:		
Debtors		
Net PMG Position and cash	8,161	
Debit Balances: Suspense	<u>4,656</u>	12,817
Less Creditors		
Due to State	(5,428)	
Credit Balances: Suspense	<u>(649)</u>	<u>(6,077)</u>
		<u>6,740</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £29,288 was recovered from the United Nations in respect of compensation paid to a member of the Permanent Defence Force who was injured while serving with UNIFIL.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(65)	The excess is due to expenditure on incidental expenses being higher than anticipated.
A.6.	181	The saving is due to the fact that a number of projects for which provision was made in 1999 did not proceed.
A.7.	20	No consultancy requirements arose in 1999
B.	14,040	The saving is due to the number of personnel being lower than provided for and the non-payment in 1999 of the pay increase under the 'local bargaining' provision of Partnership 2000.
C.	(6,666)	The excess is due to the payment of arrears of overseas allowances on foot of retrospective increases in those allowances.
E.	(62)	The excess is due to changes in the PRSI arrangements for Chaplains and to a greater than anticipated requirement for substitute clergymen.
G.	4,748	The saving is due to items of equipment being delivered later than anticipated and to two programmes being deferred to provide funding for special vehicles for KFOR (International Security Presence in Kosovo).

Subhead	Less/(More) than Provided £'000	Explanation
H.	(666)	The excess is due to expenditure on the purchase of aircraft spares and on aircraft maintenance being higher than anticipated.
I	(4,341)	The excess is due to the unanticipated purchase of vehicles for use by the transport unit deployed to KFOR.
J.	6,434	The saving is due to the final cost of construction of LE Róisín being less than anticipated, the fact that certain projects were not proceeded with and to expenditure on a number of other projects being less than anticipated.
L.	(2,265)	The excess is due to additional work being contracted out in 1999 as a result of the decrease in the number of civilian staff employed in the Corps of Engineers; cost associated with barrack closures and the relocation of Air Corps and Naval Service headquarters; unexpected costs of overseas missions; and the general increase in the cost of building contracts.
N	(690)	The excess is due to the requirement to purchase additional computer, telecommunications and office equipment.
O.	269	The saving is due to a delay in the delivery of certain items of training equipment.
P.	(850)	The excess is due to mainly to unanticipated transport costs arising from the deployment of military personnel to Kosovo and East Timor.
R.	(460)	The excess is due to the necessity to employ civilian security companies to protect a number of barracks which were vacated in 1998.
S.	(48)	The excess is due to the purchase of a horsebox and the expenses of additional riders in the Equitation School.
T.	25,541	Expenditure under this subhead is subject to a number of unpredictable variables including the number and nature of compensation cases heard by the courts or out of court settlements reached in a given year, and the size of the awards or settlements.
U.	104	The saving is due mainly to the fact that no free legal aid was granted in 1999.
V.	3,734	The saving is due to a longer time frame than anticipated being required for the preparation of briefs and the appointment of consultants.

9. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from United Nations in respect of overseas allowances, stores, etc.	3,450,000	5,058,779
2.	Receipts from EU in respect of fishery protection costs	7,900,000	6,767,155
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	269,204
5.	Receipts from rations on repayment	850,000	995,418
6.	Receipts from other issues on repayment	155,000	100,832
7.	Receipts for barrack services	20,000	7,881
8.	Receipts on discharge by purchase	50,000	96,561
9.	Lands and Premises:-		
	(i) Rents, etc. £160,000		
	(ii) Sales <u>50,000</u>	210,000	601,078
10.	Sale of surplus stores	50,000	91,671
11.	Refunds in respect of services of seconded personnel	100,000	123,694
12.	Miscellaneous	<u>530,000</u>	<u>460,354</u>
	Total	<u><u>15,740,000</u></u>	<u><u>16,822,627</u></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.
4. The surplus is due to an increase in the numbers of personnel in occupation of official quarters following intakes of recruits during 1998 and 1999.
5. The surplus is due to an increase in the numbers of personnel availing of rations on repayment following the intake of recruits during 1998 and 1999.
- 6.7.& 8. Receipts under these headings are difficult to forecast because there are a number of variable factors involved.
9. The surplus can largely be attributed to the unforeseen sales of a number of properties, to contractual refunds received arising from the re-sale of a number of former married quarters and to increased revenue from the use of the Department's lands and premises.
10. The additional revenue is due to the unexpected sale of a naval yacht.
11. The surplus is due to an increase in the number of personnel on secondment and to a receipt in respect of 1998 being brought to account in 1999.
12. Receipts under this heading are difficult to forecast.

10. COMMITMENTS

(A) Global Commitments

The global figure for commitments likely to arise in 2000 subsequent years is estimated to be £57m. This includes £32m which is the balance due under the contract for the delivery of 40 armoured personnel carriers.

(B) Multi-annual Capital Commitments

Expenditure in 1999 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1999:

	£
Expenditure	11,955,040
Commitments to be met in subsequent years	8,729,184

11. MATURED LIABILITIES

Matured Liabilities outstanding at year end amounted to £790,163.

12. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	46,685	29	3	10,613
Overtime and extra attendance	843,754	654	35	14,310
Miscellaneous*	25,219	130	-	-
Total extra remuneration	915,658	750**	38	14,310**

* Amounts of £7,730 and £1,420 were received from Vote 1 and Vote 3 respectively by military officers for performing duties as Aides-de-Camp to the President and An Taoiseach.

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

13. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of £34,000 is included in the Defence Estimate for 2000.

This account includes under Subhead T. expenditure of £40,317,788 arising from personal injury claims alleging loss of hearing and comprising compensation of £26,737,201 and plaintiff's legal costs of £13,580,587. (About £5m of the legal costs relate to compensation paid prior to 1999).

No provision is made in this account for the settlement of 10,093 claims in respect of alleged loss of hearing and 820 other claims outstanding at 31 December 1999.

This account includes the sum of £6,710,402 in respect of the remuneration and travel and subsistence costs of military personnel working with various United Nations missions.

This account includes the sum of £1,018,203 in respect of the remuneration and travel costs of military officers on loan to the Organisation for Security and Co-operation in Europe (S4/11/58).

Vote 36

This account includes the sum of £995,757 in respect of the remuneration and travel and subsistence costs of military personnel working with EU Missions (E144/6/91).

This account includes the sum of £268,543 in respect of the remuneration and travel costs of military personnel who worked in Honduras under the auspices of the Agency for Personal Service Overseas (E144/6/91).

This account includes the sum of £80,147 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 £75,833 in respect of the remuneration of two military officers seconded to the Representative Association of Commissioned Officers. Office accommodation and postal and telecommunications services were provided without repayment for the Association (S4/8/90 and S4/9/90).

This accounts includes the sum of £50,408 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 £3,549 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 £46,536 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 £41,192 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 £15,599 in respect of the remuneration of military personnel seconded to GOAL (S4/12/79).

This account includes the sum of £41,500 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. A sum of £200,000 towards the 1999 operating costs was received from the Department of Justice, Equality and Law Reform in late 1999 but was not brought to account by year end: it is included under accrued income.

Air Corps aircraft were provided without charge to Health Boards for ambulance missions (S72/7/75).

Civil Defence facilities were made available without charge to the Eastern Health Board for fire fighting training for nurses.

Institutional and outpatient services were afforded to Defence Forces personnel and to the dependants of enlisted personnel 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).

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

In addition to the amount expended under subhead F, a sum of £12,625 was received from the Change Management Fund, subhead S. of the Vote for the Office of the Minister for Finance.

A payment of £15,000 was made to a radiographer in full and final settlement of her claim against the Department of Defence arising from her engagement on a sessional basis in a military hospital (S4/12/99).

Payments totalling £54,790 were made to a firm of consultants engaged to prepare an Integrated Action Area Plan for the future development of the former Murphy Barracks, Ballincollig, Co Cork (S4/10/93).

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of £21,764 being written off (S4/11/62, S4/25/56 and S4/34/49).

This account includes penalty interest payments amounting to £6,327 under the Prompt Payment of Accounts Act, 1997.

Ex-gratia payments totalling £27,640 were made to four civil servants (£22,448) and three military personnel (£5,192) (S4/7/95 and E144/3/99).

A total of £11,369 was spent on awards under the Scheme for the Recognition of Exceptional Performance (*i.e.* 73 individual awards ranging from £35 to £300 and 3 group awards ranging from £100 to £1,574).

14. EU FUNDING

Appropriations-in-aid of £6,767,155 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
Y.	Coiste an Asgard (Grant-in-Aid)	360

16. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Military Stocks	74,044
Stationery, Manuals <i>etc.</i>	93
IT Consumables <i>etc.</i>	38
Civil Defence	<u>33</u>
	<u>74,208</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	4,051
Pay Related Social Insurance	1,047
Withholding Tax	186
Pension Contributions	<u>144</u>
	<u>5,428</u>

DAVID J. O'CALLAGHAN
Accounting Officer
DEPARTMENT OF DEFENCE
31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Defence for 1999 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 1999. Attention is drawn to paragraph 34 of the report for 1999 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, *etc.*, and for sundry contributions and expenses in connection therewith, for certain extra-statutory children's allowances and for sundry grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ARMY PENSIONS BOARD			
A. Salaries, Wages and Allowances	47	35	-
PENSIONS, ALLOWANCES, ETC.			
B. Wound and Disability Pensions and Gratuities, <i>etc.</i>	5,085	4,095	-
C. Allowances and Gratuities to Dependants, <i>etc.</i>	3,945	3,633	-
D. Military Service Pensions	60	56	-
E.1. Defence Forces (Pensions) Schemes	72,725	72,682	-
E.2. Payments in respect of transferred service	330	252	-
F. Compensation for death or personal injuries sustained by Members of the Local Defence Force	28	28	-
G. Special Allowances under the Army Pensions Acts to persons awarded Medals	140	113	-
H. Medical Appliances, Travelling and Incidental Expenses	90	48	-
I. Special Compensation - United Nations Force	150	7	-
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	200	150	-
K. Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	60	17	-
Gross Total	82,860	81,116	-
<i>Deduct:-</i>			
L. Appropriations in Aid	2,200	3,509	-
Net Total	80,660	77,607	-
SURPLUS TO BE SURRENDERED		£3,052,893	£3,876,374

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		77,607
Expenditure Borne Elsewhere		
Net Allied Services Expenditure		<u>952</u>
Operating Cost		<u><u>78,559</u></u>

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Current Assets			
PMG Balance and Cash	2,515		
Less Orders Outstanding	<u>(940)</u>	<u>1,575</u>	
Total Current Assets		<u>1,575</u>	
Less Current Liabilities			
Suspense	14		
Payroll Deductions	157		
Due to State (Note 8)	<u>1,311</u>	1,482	
Net Liability to the Exchequer (Note 3)		<u>93</u>	
Total Current Liabilities		<u>1,575</u>	
Net Current Assets			<u><u>-</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 1999

	£'000	£'000
Surplus to be surrendered		3,053
Less Exchequer Grant Undrawn		<u>(2,960)</u>
Net Liability to the Exchequer		<u>93</u>
Represented by:		
Debtors		
Net PMG position and cash		1,575
Less Creditors		
Due to State	(1,311)	
Credit Balances: Suspense	<u>(171)</u>	<u>(1,482)</u>
		<u>93</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £368,769 was recovered from the United Nations in respect of benefits granted due to the 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
A.	12	The saving is due mainly to the fact that a member of the Board's support staff was on pension rate of pay while on extended sick leave.
B.	990	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.	312}	The reduction in the number of Veterans of the War of Independence and dependants of deceased Veterans in receipt of allowances was greater than expected and resulted in savings under these subheads.
G.	27}	
J.	50}	
E.2.	78	It is not possible to estimate accurately the extent to which payments in respect of transferred service of former members of the Permanent Defence Force will arise.
H.	42	The expenditure under this subhead was less than anticipated because the purchase of certain medical appliances provided for in the Estimate did not proceed in 1999.
I.	143	It is not possible to estimate accurately expenditure in respect of special compensation due to UN service.
K.	43	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	2,150,000	3,442,408
2. Recoveries of overpayments	35,000	36,042
3. Recoveries in respect of pension liability	2,000	14,310
4. Payments received in respect of transferred service.	12,000	15,078
5. Miscellaneous	<u>1,000</u>	<u>831</u>
Total	<u>2,200,000</u>	<u>3,508,669</u>

Explanation of Variations

- The surplus is due mainly to the higher than anticipated numbers of personnel who left the Defence Forces on pension in 1999 with a consequential increase in the level of contributions deducted from retirement gratuities.
-
- It is not possible to estimate accurately the extent to which payments in respect of seconded members of the Permanent Defence Force will arise.

7. MISCELLANEOUS ITEMS

101 cases of overpayment of pensions/allowances resulted in a gross loss of £41,095, of which £24,304 was recovered and £16,791 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 1999 consisted of:

	£'000
Income Tax and Withholding Tax	1,258
Pay Related Social Insurance	<u>53</u>
	<u>1,311</u>

DAVID J. O'CALLAGHAN
Accounting Officer
 DEPARTMENT OF DEFENCE
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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 for certain services administered by that Office, including grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	35,246	36,132	-
A.2. Travel and Subsistence	3,946	4,194	416
A.3. Incidental Expenses	2,336	2,018	48
A.4. Postal and Telecommunications Services	2,321	2,320	97
A.5. Office Machinery and Other Office Supplies	4,847	4,876	265
A.6. Office Premises Expenses	13,605	14,224	(605)
A.7. Consultancy Services	90	75	-
OTHER SERVICES			
B. Repatriation and Maintenance of Distressed Irish Persons Abroad	27	7	-
C. Support for Irish Immigrant Groups Abroad	193	245	-
D. Information Services	396	399	16
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			
Original	£506,000		
Supplementary	<u>1,494,000</u>		
	2,000	1,999	-
F.2. International Fund for Ireland	127	127	-
F.3. The Programme for Peace and Reconciliation	6,056	3,773	255
G. Cultural Relations with Other Countries (Grant-in-Aid)	600	598	2
H. Irish-American Economic Advisory Board	22	15	-
Gross Total			
Original	£70,332,000		
Supplementary	<u>1,494,000</u>		
	71,826	71,016	494
<i>Deduct:-</i>			
J. Appropriations in Aid	370	469	-
Net Total			
Original	£69,962,000		
Supplementary	<u>1,494,000</u>		
	71,456	70,547	494

SURPLUS TO BE SURRENDERED

£908,985 €1,154,173

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. The reporting period for the Department is the year ended 31 December 1999. However, Irish Diplomatic Missions, with the agreement of the Department of Finance, operate on a financial year of 1 October to 30 September.
- B. The figures shown for closing accruals include accrued expenditure relating to the Department's headquarters only.

2. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			70,547
Changes in Capital Assets			
Purchases Cash	(6,428)		
Disposals Cash	118		
Depreciation	2,691		
Loss on Disposals	<u>140</u>	(3,479)	
Changes in Net Current Assets			
Increase in Closing Accruals	348		
Increase in Stock	<u>(263)</u>	<u>85</u>	<u>(3,394)</u>
Direct Expenditure			67,153
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,534		
Notional Rents	<u>589</u>		<u>5,123</u>
Operating Cost			<u><u>72,276</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			48,481
Current Assets			
Stocks (Note 15)		664	
Prepayments		756	
Other Debit Balances:			
Mission Accounts	11,734		
Government Departments Accounts	609		
Imprest and Personal Suspense Accounts	965		
Recoupable Expenditure	353		
Other Suspense Accounts	<u>237</u>	13,898	
Amount owed by the Exchequer (Note 6)		<u>743</u>	
Total Current Assets		<u>16,061</u>	
Less Current Liabilities			
PMG Balance and Cash	7,656		
Plus Orders Outstanding	<u>3,843</u>	11,499	
Accrued Expenses		1,250	
Due to State (Note 16)		1,404	
Salary-related Suspense Accounts		102	
Foreign Salary Advances Suspense Accounts		1,096	
Other Suspense Accounts		<u>540</u>	
Total Current Liabilities		<u>15,891</u>	
Net Current Assets			<u>170</u>
Net Assets			<u>48,651</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Land and Buildings ¹ £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	37,951	7,841	10,721	56,513
Additions	2,685	2,416	1,419	6,520
Disposals	-	(889)	-	(889)
Gross Assets at 31 December 1999	<u>40,636</u>	<u>9,368</u>	<u>12,140</u>	<u>62,144</u>
Accumulated Depreciation				
Opening Balance at 1 January 1999	-	5,387	6,215	11,602
Depreciation for the year	-	1,477	1,214	2,691
Depreciation on Disposals	-	(630)	-	(630)
Cumulative Depreciation at 31 December 1999	-	<u>6,234</u>	<u>7,429</u>	<u>13,663</u>
Net Assets at 31 December 1999	<u>40,636</u>	<u>3,134</u>	<u>4,711</u>	<u>48,481</u>

Note

- 1 Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies 6 buildings within the State, 1 is State-owned, 5 are leased.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Applications £'000
Amounts brought forward at 1 January 1999	7
Transferred to Asset Register	(7)
Amounts carried forward at 31 December 1999	<u>-</u>

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		909
Less Exchequer Grant Undrawn		<u>(1,652)</u>
Amount Owed by the Exchequer		<u>(743)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		13,898
Less Creditors		
Due to State	(1,404)	
Credit Balances: Suspense	(1,738)	
Net PMG Position and Cash	<u>(11,499)</u>	<u>(14,641)</u>
		<u>(743)</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Passports, Visas and Consular Services	<u>16,070,000</u>	<u>16,988,347</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	20	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 the Subhead in the course of a year.
C.	(52)	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.
F.3.	2,283	While all available funding was committed to projects, expenditure drawdown was slower than anticipated and was re-profiled into subsequent years.

9. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Repayment of Repatriation and Maintenance Advances	5,000	28,710
2. Recoupment from EU of certain travelling expenses	10,000	2,564
3. VAT refunds to Diplomatic Missions	200,000	141,256
4. Miscellaneous	<u>155,000</u>	<u>296,842</u>
Total	<u>370,000</u>	<u>469,372</u>

Explanation of Variation

1. It is difficult to predict with any certainty the receipts arising under this heading in the course of a year.
2. Higher than anticipated VAT refunds on purchases made by Irish missions abroad.
3. Higher than anticipated miscellaneous receipts.

10. COMMITMENTS

The estimated total figure for commitments is £5,824,500, inclusive of property rental payments abroad in 2000 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

	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	123,381	82	3	10,129
Overtime and extra attendance	915,190	421	56	15,605
Shift and roster allowances	2,680	3	-	-
Miscellaneous	113,424	142	-	-
Total extra remuneration	1,154,675	648*	59	15,605

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

12. MISCELLANEOUS ITEMS

A total of £58,708 was paid to retired civil servants in receipt of civil service pensions whose services were employed on specialised tasks.

The Administrative Budget Agreement provides for the recognition of exceptional performance by staff. Fourteen individual and eight group awards were made in 1999, amounting to £6,960.

13. MISCELLANEOUS ACCOUNTS**Repatriation Advances**

	£
Balance outstanding at 1 January 1999	207,236
Advances 1999 (subhead B.)	<u>6,530</u>
	213,766
Amount Recovered (subhead J.)	<u>28,710</u>
Balance outstanding at 31 December 1999	<u>185,056</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. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Passport Booklets	457
Protocol Stocks	108
Stationery	23
Franking Machines	10
Visa Stickers	53
Books	8
IT Consumables	<u>5</u>
	<u>664</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Passport and Consular Receipts	291
Income Tax	638
Pay Related Social Insurance	366
Pension Contributions	<u>109</u>
	<u>1,404</u>

PÁDRAIC MAC KERNAN
Accounting Officer
 DEPARTMENT OF FOREIGN AFFAIRS
 30 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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	6,905	6,703	-
B.	Actions Consequent on Title V of the Treaty on European Union	418	119	-
C.	Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	66,764	66,764	-
D.	Agency for Personal Service Overseas (Grant-in-Aid)	10,600	10,600	-
E.	Emergency Humanitarian Assistance			
	<i>Original</i> £6,000,000			
	<i>Supplementary</i> <u>6,000,000</u>	12,000	12,000	-
F.	Payments to International Funds for the benefit of Developing Countries	12,610	12,376	-
G.	Voluntary Contributions to United Nations Development Agencies	8,400	8,394	-
H.	Refugee Agency (Grant-in-Aid)			
	<i>Original</i> £333,000			
	<i>Supplementary</i> <u>393,000</u>	726	726	-
I.	Assistance to Eastern Europe	760	750	-
Gross Total				
	<i>Original</i> £112,790,000			
	<i>Supplementary</i> <u>6,393,000</u>	119,183	118,432	-
<i>Deduct:-</i>				
J.	Appropriations in Aid	100	554	-
Net Total				
	<i>Original</i> £112,690,000			
	<i>Supplementary</i> <u>6,393,000</u>	119,083	117,878	-
SURPLUS TO BE SURRENDERED		£1,204,726	€1,529,686	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000
Net Outturn	117,878
Operating Cost	<u>117,878</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Current Assets			
PMG Balance and Cash	4,038		
Less Orders Outstanding	<u>(3,849)</u>	189	
ECMM Operational Account		145	
Debit Balances: Suspense		141	
Amount owed by the Exchequer (Note 3)		<u>378</u>	
Total Current Assets		<u>853</u>	
Less Current Liabilities			
Due to State (Note 8)		60	
Bilateral and Other Aid Fund (Grant-in-Aid) Account		754	
Other Credit Balances		<u>39</u>	
Total Current Liabilities		<u>853</u>	
Net Current Assets			<u>-</u>

3. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		1,205
Less Exchequer Grant Undrawn		<u>(1,583)</u>
Amount owed by the Exchequer		<u>(378)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	189	
Debit Balances: Suspense	<u>286</u>	475
Less Creditors		
Due to State	(60)	
Credit Balances: Suspense	<u>(793)</u>	<u>(853)</u>
		<u>(378)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	299	Most actions undertaken by the European Union in 1999 consequent on Title V of the Treaty on European Union were financed from the EU's own budget rather than by national contributions.

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Bank Interest, Sale of Vehicles <i>etc.</i>	<u>100,000</u>	<u>553,889</u>

Explanation of Variation

The surplus arose in part from increased VAT refunds and bank interest and from refunds of unspent bilateral aid project grants. £78,359 related to the closure of the development aid programme in The Sudan. A refund of £193,059 was also received from the EU in respect of the Humanitarian Evacuation Programme to Ireland for Kosovar Refugees. Receipts under this heading fluctuate and are difficult to estimate accurately.

6. MISCELLANEOUS ITEMS

Expenditure - Subhead A.	£'000
United Nations	3,081
Organisation for Security and Co-operation in Europe	949
Council of Europe	888
World Trade Organisation	597
Organisation for Economic Co-Operation and Development	697
United Nations Industrial Development Organisation	141
Commission for the Organisation for the Prohibition of Chemical Weapons	128
Intergovernmental Legal Bodies	58
EC Monitor Mission in Former Yugoslavia	56
Comprehensive Test Ban Treaty Organisation	99
Biological and Toxin Weapons Convention	7
Wassenaar Arrangement	<u>2</u>
Total	<u>6,703</u>

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Expenditure - Subhead G.

£'000

United Nations Development Programme	2,320
UN Children's Fund	1,400
UN High Commissioner for Refugees	1,310
World Health Organisation	580
United Nations Relief and Works Agency	400
United Nations Population Fund	350
United Nations Volunteers	275
Office of the United Nations High Commissioner for Human Rights	190
United Nations Drug Control Programme	200
United Nations AIDS Programme	75
United Nations Office for Coordination of Humanitarian Affairs	175
United Nations Human Rights Centre/Fund for Human Rights Field Operations	185
United Nations Institute for Training and Research	15
United Nations Fund for Women's Development	115
United Nations Fund for Assistance in Mine Clearing	100
UN Industrial Development Organisation (UNIDO) (voluntary contribution)	70
UN Development Programme Junior Professional Officer	70
Trust Fund for Commission on Sustainable Development	40
United Nations Voluntary Fund of Disability	60
UNCTAD/WAIPA	60
United Nations Fund for Victims of Torture	45
Officer of the Special Representative for Children and Armed Conflict	37
United Nations Trust Fund for Electoral Assistance	35
United Nations Fund for Contemporary Forms of Slavery	20
Voluntary Fund for Desertification Convention	15
Voluntary Fund for Climate Change Convention	15
Intergovernmental Forum on Forests	15
UNCTAD Debt Management & Financial Analysis System	50
Pacific Small Island Developing States Forum	59
UNCTAD/SIDS	50
SIDS Judicial Seminar	12
WTO/UNCTAD/ITC Common Trust Fund	50
Transaction transfer costs	1
Total	<u>8,394</u>

7. MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account
Account of Receipts and Payments during the year ended 31 December 1999.

	£	£
Balance on 1 January 1999		4,464,315
Grant-in-Aid 1999		<u>66,764,000</u>
		71,228,315
Expenditure 1999		<u>70,339,350</u>
Balance on 31 December 1999		<u>888,965</u>
<i>Represented By:</i> Amount due to State	147,606	
Closing Balance excluding amount due to State	<u>741,359</u>	<u>888,965</u>

8. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	52
Pay Related Social Insurance	3
Superannuation	<u>5</u>
	<u>60</u>

PÁDRAIC MAC KERNAN
Accounting Officer
 DEPARTMENT OF FOREIGN AFFAIRS
 30 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-Operation for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

SOCIAL, COMMUNITY AND FAMILY AFFAIRS

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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 and for certain grants including a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	92,934	89,262	-
A.2. Travel and Subsistence	3,072	2,827	62
A.3. Incidental Expenses	5,100	3,948	194
A.4. Postal and Telecommunications Services	10,280	10,229	(225)
A.5. Office Machinery and Other Office Supplies	15,431	12,823	(409)
A.6. Office Premises Expenses	4,868	4,944	393
A.7. Consultancy Services	5,373	1,251	(36)
A.8. Payments for Agency Services	31,772	31,396	2,272
SOCIAL ASSISTANCE			
B. Old Age Pension (Non-Contributory)	351,000	346,023	-
C. Blind Pension	9,600	9,262	-
D. Child Benefit	447,500	444,984	-
E. Unemployment Assistance	541,500	484,997	-
F. Farm Assist Scheme	31,500	15,642	-
G. Employment Support Services	159,200	149,908	-
H. Pre-Retirement Allowance	63,000	60,253	-
I. One-Parent Family Payment	346,700	342,730	-
J. Widows', Widowers' and Orphans' (Non-Contributory) Pensions	70,900	71,013	-
K. Social Assistance and other Allowances	6,500	6,598	-
L. Family Income Supplement	37,000	32,396	-
M. Carer's Allowance	59,600	57,410	-
N. Supplementary Welfare Allowances	228,000	210,627	-
O. Disability Allowance	195,500	193,079	-
P. Miscellaneous Grants	163,266	156,419	6,282
Q. Grants for Marriage & Family Counselling Services	2,160	2,160	-
R.1. Grant to the Combat Poverty Agency (Grant-In-Aid)	2,400	2,400	-
R.2. The Programme for Peace and Reconciliation	1,800	1,507	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
S. Grant to the National Social Service Board	4,375	4,375	-
T. Grants for Community and Voluntary Service (National Lottery Funded)	21,074	22,665	-
V. Extra Statutory Grants	-	8	-
W. Losses	-	-	-
Gross Total	2,911,405	2,771,136	8,533
<i>Deduct:-</i>			
U. Appropriations in Aid	81,716	74,364	295
Net Total	2,829,689	2,696,772	8,238

SURPLUS TO BE SURRENDERED**£132,917,485 £168,770,392**

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

NOTES**1. OPERATING COST STATEMENT FOR 1999**

	£'000	£'000	£'000
Net Outturn			2,696,772
Changes in Capital Assets			
Purchases Cash	(8,298)		
Depreciation	16,021		
Loss on Disposals	<u>37</u>	7,760	
Assets under Development			
Cash Payments		(407)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,194		
Increase in Stock	<u>(268)</u>	<u>926</u>	<u>8,279</u>
Direct Expenditure			2,705,051
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	11,016		
Notional Rents	<u>7,551</u>		<u>18,567</u>
Operating Cost			<u><u>2,723,618</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			22,238
Assets under Development (Note 4)			<u>363</u> 22,601
Current Assets			
Stocks (Note 15)		1,037	
Prepayments		7,744	
Accrued Income		295	
Other Debit Balances:			
Suspense	5,055		
Advances to OPW for office furniture and electrical work	470		
Advances to An Post for postage expenditure	443		
Recoupable Expenditure	<u>108</u>	6,076	
PMG Balance and Cash ¹	24,626		
Less Orders Outstanding	<u>(6,652)</u>	<u>17,974</u>	
Total Current Assets		<u>33,126</u>	
Less Current Liabilities			
Accrued Expenses		16,277	
Other Credit Balances:			
Suspense	1,115		
Payroll Deductions	706		
Due to State (Note 16)	2,165		
Due to the Social Insurance Fund in respect of Unemployment and SWA Payments	<u>336</u>	4,322	
Net Liability to the Exchequer (Note 5)		<u>19,728</u>	
Total Current Liabilities		<u>40,327</u>	
Net Current Liabilities			<u>(7,201)</u>
Net Assets			<u>15,400</u>

1. PMG balances plus balances held in suspense accounts eg. An Post, Local Offices.

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	87,081	9,873	96,954
Additions	7,126	1,128	8,254
Disposals	<u>(2,209)</u>	<u>(178)</u>	<u>(2,387)</u>
Gross Assets at 31 December 1999	<u>91,998</u>	<u>10,823</u>	<u>102,821</u>
Accumulated Depreciation:			
Opening Balance at 1 January 1999	60,386 ¹	6,527	66,913
Depreciation for the year	14,937	1,084	16,021
Depreciation on Disposals	<u>(2,193)</u>	<u>(158)</u>	<u>(2,351)</u>
Cumulative Depreciation at 31 December 1999	<u>73,130</u>	<u>7,453</u>	<u>80,583</u>
Net Assets at 31 December 1999	<u>18,868</u>	<u>3,370</u>	<u>22,238</u>

Note

1. The opening balance at 1 January 1999 differs from the closing balance at 31 December 1998 due to the correction of values for in-house developed software. The 1999 opening balance has been adjusted accordingly.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	In House Computer Applications £'000
Amounts brought forward at 1 January 1999	172
Cash Payments for the Year ¹	407
Transferred to Asset Register	<u>(216)</u>
Amounts carried forward at 31 December 1999	<u>363</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 1999**

	£'000	£'000
Surplus to be surrendered		132,917
<i>Less</i> Exchequer Grant Undrawn		<u>(113,189)</u>
Net Liability to the Exchequer		<u>19,728</u>
Represented by:		
Debtors		
Net PMG position and cash	17,974	
Debit Balances: Suspense	<u>6,076</u>	24,050
<i>Less</i> Creditors		
Due to State	(2,165)	
Credit Balances: Suspense	<u>(2,157)</u>	<u>(4,322)</u>
		<u>19,728</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Conscience Money	13,668
Witness Expenses	4,181

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	4,122	Expenditure on this subhead was less than anticipated during 1999 due to the successful implementation of the Year 2000 project in the Department. In addition, due to planning and monitoring processes associated with the Year 2000 project a number of other projects planned for 1999 were deferred.
E	56,503	The saving was due mainly to the number of recipients being lower than anticipated.
F.	15,858	The saving was due mainly to the rate of transfer from Unemployment Assistance (Smallholders) to the new Farm Assist Scheme being slower than anticipated.
G.	9,292	The saving was due mainly to the number of recipients being lower than anticipated.
L.	4,604	The saving was due mainly to the number of recipients being lower than anticipated.
N.	17,373	The saving was due mainly to the number of recipients being lower than anticipated and cash balances held by the Health Boards at the start of the year.
R.2	293	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.
T.	(1,591)	The excess was mainly due to additional grants not provided for in the estimate.

Subhead	Less/(More) than Provided £'000	Explanation
V.	(8)	Grants were made on the grounds of equity in cases of non-contributory old age pensions, blind pensions, widows and orphans non-contributory pensions, and carers allowances, where payments were not practicable within the prescribed periods. (S88/1/48)

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from the Social Insurance Fund	73,000,000	66,500,000
2. Recoveries of Social Assistance overpaid	4,500,000	3,677,932
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	2,700,000	2,605,735
4. Receipts under "Liability to Maintain Family" provisions in part IX of the Social Welfare (Consolidation) Act, 1993	700,000	606,033
5. Receipts from International Consultancy projects	600,000	586,125
6. Miscellaneous	<u>216,000</u>	<u>388,066</u>
Total	<u>81,716,000</u>	<u>74,363,891</u>

Explanation of Variation

1. Administration costs less than anticipated.
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 £15,301,026.

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	143,568	220	2	27,385
Overtime and extra attendance	3,278,250	2,522	88	13,374
Shift and roster allowances	177,763	51	8	5,531
Total extra remuneration	3,599,581	2,793	98	27,385

11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry forward from 1999 of savings of £9,109,000 is included in the estimates for 2000.

Payments totalling £13,283 were made to sixty three officers under the input scheme(DPS.6/84).

A total of £73,341 was spent on merit awards as allowed for under the Administrative Budget Scheme. A total of twenty eight individual awards ranging from £150 to £500 and fifteen group awards ranging from £600 to £9,585.

A payable order for £1,790 was stolen in a robbery at a Local Office.

Payments totalling £26,546 in respect of legal expenses and damages were made to two officers who sustained injuries while on Departmental property (E112/3/91).

A payment of £6,000 was issued to an officer as settlement under the Employment Equality Act.

Ex Gratia payments amounting to £8,224 were paid to individuals for damage to clothes and personal property.

A payment of £432.50 in respect of legal expenses was made to one individual who sustained a personal injury while on Departmental Property (S73/21/80).

In addition to expenditure under subhead A.2, Travel and Subsistence and A.7, Consultancy Services, a sum of £38,953 was received from the Change Management Fund, Subhead S of the Finance Vote.

Recoveries of Assistance overpayments amounting to £3,677,932 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under subhead U. In addition, recoveries amounting to £1,931,136 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 1999 was as follows:

	£	£
Overpayments outstanding at 1 January 1999	32,543,459	
Net Overpayments recorded in 1999	<u>16,223,725</u>	48,767,184
<i>Less:</i>		
Amounts recovered in 1999	5,609,068	
Amounts written off in 1999 as irrecoverable	<u>5,725,039</u>	<u>11,334,107</u>
Overpayments outstanding at 31 December 1999		<u><u>37,433,077</u></u>

12. EU FUNDING

The KIMSAC Project received £39,696 from EU funds under the ACTS programme.

£24,505 was received from EU funds for the Conference "Caring for Older People at Home - A Strategy for Social Inclusion".

The outturn shown in subhead R.2. represents the Exchequer's 25% contribution to community development and social inclusion elements of the Peace Programme. The balance of £4,520,006 was advanced from a suspense account pending receipt from EU structural funds.

13. INTERNATIONAL CONSULTANCY

The Department of Social, Community and Family Affairs began providing international consultancy services on a commercial basis in February 1994. Section 33 of the Social Welfare Act 1994 contains the necessary legislative provision.

The services are provided under two categories:

- (1) **International Consultancy Service** which supplies expert technical assistance (skill and knowledge transfer) to developing countries, and
- (2) **Praesidium** which is a partnership between Compaq and the Department to provide services to the Social Security industry.

A surplus of £64,096 on an accruals basis, was generated on its activities for 1999, £1,748 related to International Consultancy Service and £62,348 to Praesidium.

14. NATIONAL LOTTERY FUNDING

Subhead T. - Grants for Community and Voluntary Service - £22.7 million

Organisations which received amounts of £5,000 or more	£
Abbeyfeale Community Alert Group, Co Limerick	8,910.00
Access 2000, Francis St, Waterford	50,000.00
Action Group 50+, Rosehill House, Finglas, Dublin 11	32,135.00
Action Inishowen Ltd. Carndonagh, Co. Donegal	40,589.00
African Cultural Project Ltd, Dublin 1	7,000.00
Aghabog Development Association, Co Monaghan	10,000.00
Aislann Chill Chartha, Castlecarn, Co Donegal	5,000.00
Ait na nDaoine, Dundalk, Co Louth	286,710.00
Allenwood Community Development Association, Co Kildare	22,000.00
An Fainne, Corca Baiscinn, Kilkee, Co Clare	6,000.00
An Mhachaire Le Cheile, Dungloe, Co Donegal	5,000.00
An Siol, Dublin 7	137,645.00
Aontas, Earlsfort Terrace, Dublin 2	25,000.00
Ardaghey Development Association, Monaghan	5,000.00
Arklow and District MABS, Co Wicklow	40,080.00
Armagh Road Adult Education, Dublin 12	14,500.00
Arva Area Development, Co Cavan	30,000.00
Association of Nigerian Asylum Seekers, Dublin 2	5,600.00
Athenry Neighbourhood Watch, Co Galway	9,401.00
Athlone MABS, Co Westmeath	60,370.00
Athy Community Development Project, Kildare	59,150.00
Aughnamullen Community Alert, Co Monaghan	8,316.00
Aughrim Community Alert, Ballinasloe, Co Galway	9,342.00
B District Neighbourhood Watch, Dublin 2	7,232.00
Balally Family Resource Centre, Dublin 16	28,000.00
Baldoyle Family Resource Centre, Dublin 5	32,890.00
Ballinagh Community Alert, Cavan	6,424.20
Ballinakill Active Age Club, Kylemore, Co Galway	5,612.00
Ballineen and Enniskeane Development Association, Co Cork	17,000.00
Ballivor Parish and Community Body, Co Meath	6,615.00
Ballon-Rathoe Development, Co Carlow	20,000.00
Ballybane/Mervue CDP, Co Galway	53,325.00
Ballybeg Community Development Project, Waterford	121,575.00
Ballyboden Family Resource Centre, Dublin 16	35,300.00
Ballyfarnon/Crossna Community Alert, Co Roscommon	9,293.00
Ballyfermot Neighbourhood Watch, Dublin 10	30,150.00
Ballyfermot Resource Centre, Dublin 10	40,000.00
Ballyfin Community Alert, Laois	7,820.00
Ballyglass Community Council, Co Mayo	8,000.00
Ballyhahill Community Alert, Limerick	7,200.00
Ballyhea Community Alert, Charleville, Co Cork	5,715.00
Ballymachugh Community Alert, Cavan	9,196.20
Ballymun Community and Family Training Agency, Dublin 11	58,000.00
Ballymun Community Action Programme, Dublin 11	100,200.00
Ballymun MABS, Dublin 11	115,280.00
Ballymurn Education and Training, Enniscorthy, Co. Wexford	5,000.00
Ballynacargy and Districts Social Services, Co Westmeath	8,100.00
Ballyogan Community Development Resource Centre, Dublin 18	23,610.00
Ballyphehane/Togher Community Development Project, Cork	95,631.00
Ballyroan Community Care Group, Dublin 14	8,207.00
Banagher Community Alert, Co Offaly	7,344.00
Bantry Community Resource Centre, Cork	96,600.00
Barrack Street East Neighbourhood Watch, Turners Cross, Cork	11,466.00
Barrack Street West Neighbourhood Watch, The Lough, Cork	17,904.00
Basin Family Centre, Dublin 8	10,000.00

Bawnboy Community Alert, Cavan	7,085.25
Bawnogue Women's Development Group, Clondalkin, Dublin 22	21,750.00
Beaufort Community Alert, Co Kerry	7,616.00
Bere Island Project Group, Co Cork	23,997.00
Birr Neighbourhood Watch, Co Offaly	28,926.00
Blackpool Community Co-Op, Co Cork	10,000.00
Blackrock Community Development Association, Co Louth	25,000.00
Blackrock Neighbourhood Watch, Cork	16,740.00
Blanchardstown MABS, Dublin 15	113,982.00
Blanchardstown Neighbourhood Watch, Dublin 15	23,184.00
Blayney Blades, Castleblayney, Co Monaghan	29,900.00
Bluebell Womens Group, Dublin 12	7,000.00
Boherlahan/Dualla Development Association, Cashel, Co Tipperary	5,474.00
Borrisokane Area Network, Co Tipperary	5,000.00
Bosnian CDP, Dublin 2	51,060.00
Brackenstown Adult Scene of Education, Swords, Co Dublin	6,700.00
Bray MABS, Co Wicklow	91,742.00
Bray Neighbourhood Watch, Co Wicklow	16,549.00
Bray Travellers Development Network, Co Wicklow	20,680.00
Breda Resource Centre, Johnstownbridge, Co Kildare	11,200.00
Brickens/Logboy/Tulrahan Community Alert, Claremorris, Co Mayo	6,040.00
Bruff Social Services, Limerick	5,850.00
Caherlistrane/Kilcoona Community Alert, Co Galway	25,002.00
Caltra Community Alert, Ballinasloe, Co Galway	5,368.00
Cam Community Alert, Co Roscommon	10,179.00
Cappamore Community Alert, Limerick	9,189.00
Capuchin Education and Development Centre	100,000.00
Caragh Community Alert, Newbridge, Co Kildare	6,100.00
Care, 212 Ballinacurra Gardens, Limerick	7,000.00
Care of the Aged, Celbridge, Co Kildare	8,000.00
Care of the Aged, Naas, Co Kildare	6,525.00
Carlow MABS	90,398.00
Carmichael Centre for Voluntary Organisations, Dublin 7	11,250.00
Carrick on Suir CDP, Co Tipperary	49,000.00
Carrigallen Community Alert, Co Leitrim	6,012.00
Carrigtwohill Family Resource Centre, Co Cork	20,000.00
Carronreddy FRC, c/o Knockanrawley CDP, Co Tipperary	37,200.00
Castleisland Community Alert, Co Kerry	6,885.00
Castlemaine Community Action, Co Kerry	7,933.00
Castlemartyr/Mogeely Community Alert Group, Cork	5,968.00
Castlepollard Parish Group, Co Westmeath	30,000.00
Catherine McAuley Centre, Dublin 2	7,000.00
Cavan Age and Opportunity	6,480.00
Cavan MABS	87,460.00
Central Dun Laoghaire Community Development Company, Dublin	23,500.00
Charleville Care Project Ltd, Cork	9,000.00
Charleville MABS, Co Cork	62,079.00
Charleville Neighbourhood Watch, Limerick	5,967.00
Cherish, Dublin 2	17,700.00
Cherry Orchard Family Resource Centre, Dublin 10	60,030.00
Cill na Martra/Baile Mhuirne Community Alert, Co Cork	11,424.00
Clane Senior Citizens, Co Kildare	6,380.00
Clare Family Resource Centre, Ennis, Co Clare	11,000.00
Clare Island Development Association, Co Mayo	99,250.00
Clare MABS, Ennis	143,018.00
Clare Womens Network, Ennis, Co Clare	17,400.00
Claremorris Womens Project Ltd, Co Mayo	8,000.00

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CLASP , Castlebaldwin, Co Sligo	56,000.00
Clogh Family Resource Centre, Co Kilkenny	56,825.00
Clonaghadoo/Kilcavan Community Alert, Co Offaly	6,786.00
Clonakilty Neighbourhood Watch, Co Cork	12,878.00
Clonakilty Travellers Women's Group, Co Cork	15,392.00
Clonberne Community Alert, Ballinasloe, Co Galway	10,111.00
Clonbur Community Council, Galway	8,366.00
Clondalkin Travellers Development Group, Dublin 22	114,500.00
Clondalkin Womens Network, Monastery Road, Dublin 22	64,720.00
Clones Community Alert Group, Co Monaghan	9,955.80
Clones Development Association, Co Monaghan	5,148.00
Clonlara ICA Group, Limerick	5,625.00
Clonliffe Neighbourhood Watch, Drumcondra, Dublin 9	9,954.00
Clonmel Traveller Action Group, Co Tipperary	6,000.00
Clontibret Development Association, Co Monaghan	10,000.00
Coiste Forbartha Ceathru Thaid Maigh Eo	25,000.00
Coiste na N-iarchimi	32,584.20
Comac MABS, Dublin 10	97,800.00
Comharchumann Forbartha An Leith Triuigh, Tra Li, Co Ciarrai	5,000.00
Community Action Network, Dublin 1	137,667.00
Community Connections, Blacklion, Co. Cavan	92,600.00
Community Project Team, Kilrush, Co Clare	10,000.00
Community Training and Resource, Co Wexford	9,000.00
Community Womens Education Initiatives, 24 North Mall, Cork	52,000.00
Connemara Community Radio, Co Galway	106,000.00
Coolcotts Community Development Project, Wexford	141,552.00
Cooley and District Development Association, Co Louth	5,175.00
Coolock Community Law Centre, Coolock, Dublin 5	147,000.00
Cooneal Community Alert, Crossmolina, Co Mayo	7,125.00
Corduff CDP, Dublin 15	30,000.00
Cork Community Development Institute	100,922.00
Cork MABS	116,497.00
Cork Social and Health Education Project, Western Road, Co Cork	20,000.00
Cork Travellers Visibility Group, The Glen, Cork	67,000.00
Cork Womens Action Group Initiatives, 5 Churchfield Ave, Cork	5,000.00
Cox's Demesne Youth and Community Project, Dundalk, Co Louth	36,000.00
CRD, Balla Ltd, Co Mayo	15,000.00
Credo Ltd, New Ross, Co Wexford	8,000.00
Croom Community Alert, Limerick	5,589.00
Crosscare, Clonliffe College, Santry, Dublin 3	27,000.00
Crosshaven Senior Citizens, Co Cork	7,224.00
Cumann Pobail Eascarrah Teo, Falcarragh, Co Donegal	40,000.00
Cunamh Tralee Social Services Ltd, Co Kerry	10,051.00
Cushlough Community Council, Co Mayo	5,587.00
Darndale Community Development Project, Dublin 5	62,000.00
Dolmen Fáilte Club and Services, AughnacLife, Co Longford	8,933.00
Dolphin House Women's Group, Dublin 8	6,000.00
Donaghmoynne Community Development Company, Co Monaghan	12,000.00
Donegal Travellers Project	6,500.00
Doon Community Alert, Limerick	17,010.00
Dooniver/Valley Community Alert, Achill Sound, Co Mayo	5,612.00
Dowra Resource Centre Group, Co Leitrim	30,000.00
Drimarone Development Association, Co Donegal	10,000.00
Drogheda MABS, Co Louth	51,205.00
Drogheda Resource Centre, Co Louth	12,175.00
Drogheda Senior Citizens, Co Louth	11,232.00
Drogheda Social Services, Co Louth	9,936.00

Drogheda Society of St Vincent De Paul, Co Louth	14,175.00
Dromin/Athlacca Active Age, Limerick	23,058.00
Dromiskin Society of St Vincent De Paul, Co Louth	6,327.00
Drumkilly Community Alert, Cavan	5,377.50
Duagh Family Resource Centre, Co Kerry	32,850.00
Dublin 12 Area MABS, Crumlin, Dublin 12	84,330.00
Dublin City Wide Drugs Crisis Campaign	158,377.00
Dublin North City MABS	79,273.00
Dublin North East MABS	24,400.00
Dublin South East MABS	85,099.00
Dublin Y.M.C.A. Dublin 2	10,000.00
Dundalk Counselling Centre, Co Louth	11,000.00
Dundalk Society of St Vincent De Paul, Co Louth	14,256.00
Dundrum/Rathfarnham MABS, Dublin 14	49,593.00
Dungarvan Community Project, Co Waterford	23,868.00
Dun Laoghaire MABS, Co Dublin	79,889.00
East Road Neighbourhood Watch, District "C", Dublin 3	20,286.00
Elly/Blacksod Community Alert, Co Mayo	6,254.00
Emigrant Advice, Dublin 1	20,000.00
Emigrants Information Seminar, London	10,009.07
Energy Action, Newmarket, Dublin 8	41,400.00
Ennis Community Alert, Clare	28,395.00
Exchange House MABS, Dublin 2	44,000.00
Family Life Centre, Boyle, Co Roscommon	56,000.00
Fanavolty Community Hall Ltd, Co Donegal	28,000.00
Farranree, Co Cork	75,300.00
Fatima Women's Education, Dublin 8	6,000.00
Faughart Community Alert, Co Louth	7,451.10
Feakle Community Council, Clare	10,080.00
Fedamore Community Alert, Limerick	7,857.00
Ferdia Community Development Ltd, Co Louth	30,000.00
Fermoy Young Mothers Group, Co Cork	8,000.00
Ferrybank Area Neighbourhood Watch, Ferrybank, Waterford	6,975.00
Fingal MABS, Swords, Co Dublin	85,528.00
Finglas MABS, Dublin 11	188,939.00
Finglas South Community Development Project, Dublin 11	53,000.00
FORUM, Connemara Co. Galway	109,000.00
Framework, Waterford	162,948.00
Galway Community Workers Co-Op	24,000.00
Galway South MABS	118,000.00
Galway Travellers	83,100.00
Gingerbread Ireland Ltd, Dublin 2	7,700.00
Glanmire Neighbourhood Watch, Co Cork	6,503.00
Glenamoy Women's Group, Co Mayo	6,000.00
Glenboe Action Group, Letterkenny, Co Donegal	64,705.00
Glencar Community, Co Leitrim	20,000.00
Glenfin Community Alert, Co Donegal	7,240.00
Glenties Community Alert, Co Donegal	9,000.00
Glin Community Alert, Limerick	6,300.00
Glin Community Hall Committee, Co Limerick	40,000.00
Goff St/Athlone Road Residents Association, Co Roscommon	5,704.00
Gorey Community Social Services Council, Co Wexford	6,645.00
Gortahork Community Alert, Co Donegal	10,692.00
Greater Blanchardstown Development Project, Dublin 15	92,300.00
Harbour Area Neighbourhood Watch, Co Laois	24,780.00
Harmony Community Development Project, Athlone, Westmeath	72,447.00

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Helplink South, Co Westmeath	41,013.00
Hillview Residents Association, Dublin 16	14,045.00
Holywell Trust, Derry	116,700.00
ICA, Miltown Malbay, Clare	6,102.00
ICA, Leitrim Federation	5,500.00
ICA, Longford Town Guild	50,450.00
Illies/Drumfries Community Alert, Co Donegal	8,856.00
Inishbofin Development Association, Co Galway	53,183.00
Inishturk Community Council, Co Galway	28,000.00
Inner City Lone Parents Project, Waterford	15,572.00
Inner City Renewal Group, Dublin 1	86,000.00
INOUE, 8 Nth Richmond St, Dublin 1	10,000.00
Investment into Communities	300,000.00
Irish Congress of Trade Unions, Dublin 1	80,000.00
Irish Deaf Society, Dublin 7	8,960.00
Irish Kidney Association, Ballsbridge, Dublin 4	13,336.00
Irish National Organisation for the Unemployed, Dublin 1	95,000.00
Irish National Widows, Upper Ormond Quay, Dublin 1	8,000.00
Irish Refugee Council, Ennis, Co Clare	6,000.00
Irish Senior Citizens National Parliament, Dublin 1	26,000.00
IWA Kilkenny	12,500.00
Jobstown Integrated Development Project, Dublin 24	59,835.00
Kealkil Community Alert, Co Cork	5,360.00
Kells Society of St Vincent De Paul, Co Meath	17,550.00
Kerry County Network for People with Disabilities, Tralee, Co Kerry	17,000.00
Kerry Diocesan Youth Services, Killarney	100,000.00
Kerry MABS	135,889.00
Kerry Travellers, Tralee, Co Kerry	88,525.00
Kelbehenny Community Alert, Limerick	12,600.00
Kilcornan Community Alert, Limerick	6,489.00
Kilcorney Community Council, Co Cork	5,968.00
Kildalkey Community Development, Co Meath	5,925.00
Kildare MABS	134,464.00
Kildimo Community Alert, Limerick	5,760.00
Kileedy/Ashford Community Alert, Ballagh, Co Limerick	10,680.00
Kilkelly Community Council, Co Mayo	6,000.00
Kilkenny MABS	80,724.00
Kill Community Development, Co Cavan	15,000.00
Killinarden Family Resource Centre, Dublin 24	41,500.00
Kilmallock Community Alert, Limerick	6,539.00
Kilmore Community Alert, Cavan	7,287.30
Kilmore Community Alert, Roscommon	5,537.00
Kilmovee/Urlaur Community Alert, Co Mayo	18,356.00
Kilnaleck and District Community Council, Co Cavan	5,000.00
Kilrush Family Resource Centre, Co Clare	20,000.00
Kiltimagh and District CDP, Co Mayo	64,300.00
Kingscourt Community Centre, Co Cavan	5,000.00
Knockanrawley Family Resource Centre, Tipperary	160,520.00
Knockbride West Community Alert, Cavan	8,370.00
Lacken Community Alert, Ballina, Co Mayo	9,071.00
Laoise MABS	49,085.00
Laragh Community Alert, Cavan	5,046.30
Lavey Community Alert, Cavan	6,773.40
Leitrim MABS, Ballinamore	5,000.00
Lesbians Organising Together, Capel St, Dublin 1	9,700.00

Lettermacward Community Alert, Co Donegal	5,576.00
Levistown Community Alert, Athy, Co Kildare	10,900.00
Lifestart Foundation, Sligo	53,000.00
Liffey South West MABS, Dublin 8	114,223.00
Lifford/Clonleigh Resource Centre, Co. Donegal	91,858.00
Limerick Adult Basic Education Network	8,000.00
Limerick MABS	211,788.00
Limerick Senior Citizens	91,125.00
Limerick Travellers	82,530.00
LINK, Cherry Orchard, Dublin 10	68,000.00
Lisduggan/Larchfield, CDP, Waterford	29,000.00
Lissenhall Community Alert, Tipperary	5,724.00
Lissycasey Community Alert, Clare	14,538.00
Little Bray Community Centre Co Wicklow	8,950.00
Little Bray Family Resource Centre, Co Wicklow	70,000.00
Lone Parent Network Tallaght, Dublin 24	19,500.00
Longford MABS	64,715.00
Loughboy Area Resource Centre, Kilkenny	72,541.00
Louisburgh Community Project, Co Mayo	69,400.00
Lourdes Youth and Community Services, Dublin 1	91,325.00
MACRO, Stoneybatter, Dublin 7	57,300.00
Magnet, The Glen, Cork	80,000.00
Mahon Community Association, Co Cork	7,000.00
Mahon Community Development Project, Cork	119,320.00
Markiewicz, Dublin 10	42,460.00
Matt Talbot Community Trust, Dublin 10	57,000.00
Mayfield Integrated Community Development Project, Cork	99,921.00
Mayo Abbey Community Council, Claremorris	13,500.00
Meath MABS	97,635.00
Meenreagh District Development Association, Lifford, Co. Donegal	23,000.00
Meitheal, Dublin 2	104,000.00
Menlough Community Alert, Ballinasloe, Co Galway	13,680.00
Midas MABS, Clondalkin, Dublin 22	142,927.00
Middle Parish Community Association, Cork	5,914.00
Midlands Support Agency, Athlone, Co Westmeath	27,450.00
Mid-West Support Agency, Church Road, Limerick	154,400.00
Miltown/Listry Community Alert, Killarney, Co Kerry	9,518.00
Monaghan Community Development	50,000.00
Monaghan MABS, Castleblayney	54,500.00
Monamolin Parish Committee, Co Wexford	5,000.00
Monasteraden Community Alert, Co Sligo	5,390.00
Moneenroe Community Council, Co Kilkenny	10,000.00
Monivea Community Alert, Co Galway	10,800.00
Monsignor Mc Carthy Complex, Athlone, Westmeath	27,250.00
Mount Mercy Day Care Centre, Limerick	10,395.00
Mountbellew Community Alert, Co Galway	6,270.00
Mountmellick Town Parks Neighbourhood Watch, Laois	20,488.00
Mountwood/Fitzgerald Community Development Project, Dublin	130,152.00
Mourneabbey Community Alert, Co Cork	6,579.00
Moville and District Mental Health Association, Co Donegal	5,000.00
Moville Community Alert, Co Donegal	6,920.00
Moycullen Pobal Ar Aire, Co Galway	13,616.00
Moyross Community Development Project, Limerick	54,950.00
Muintireas Club, Prosperous, Co Kildare	6,250.00
Muirhevnamor Community Youth, Co Louth	7,750.00
Mullingar MABS	37,654.00
Murrisk Development Association, Co Mayo	5,500.00

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Naas Residents Forum, Co Kildare	36,300.00
National Adult Literacy Agency, Dublin 1	44,240.00
National Traveller Women's Forum, Tuam Road, Galway	15,000.00
Nenagh Community Network, Co Tipperary	8,000.00
Network, Kildare	5,500.00
Newcastle Community Alert, Clonmel, Co Tipperary	16,200.00
Newpark Close Community Development Association, Co Kilkenny	37,225.00
Newtowncunningham Neighbourhood Watch, Co Donegal	12,690.00
North Clondalkin Community Development Project, Dublin 22	69,000.00
North Cork MABS, Mallow	101,237.00
North Donegal MABS, Letterkenny	66,000.00
North Galway MABS, Tuam	49,736.00
North Leitrim Womens Resource Group, Manorhamilton	8,000.00
North Mayo MABS, Ballina	44,756.00
North Tipperary MABS, Nenagh	83,750.00
North Wall Women's Centre, Dublin 1	124,000.00
North West Inner City Women's Network, Manor Street, Dublin 7	28,657.00
Northside Community Enterprises, Mallow Road, Cork	79,056.00
Northside Travellers, Dublin 17	42,000.00
NSSB, Dublin 4	18,000.00
O'Malley Park Family and Community Centre, Limerick	72,067.00
O'Brien Memorial Hall, The Neale, Co Mayo	5,000.00
Offaly MABS, Tullamore, Co Offaly	47,589.00
Oldcastle Area Development Council, Co Meath	5,000.00
Oriel/Dundalk MABS, Co Louth	64,194.00
Our Lady of Lourdes Community Project, Limerick	65,610.00
Pallasgreen Community Alert, Limerick	9,630.00
Pallaskenry Community Alert, Limerick	21,389.00
Parental Equality, Dundalk, Co Louth	5,000.00
Parents Alone Resource Centre, Dublin 5	88,900.00
Parkside CDP, Ballina, Co Mayo	87,180.00
Partners in Mission, Dublin 1	64,000.00
Partners Networking, Co Limerick	6,000.00
Partry Community Alert, Co Mayo	10,287.00
Partry Community Council, Co Mayo	5,000.00
Pavee Point, Dublin 1	131,000.00
Piece Project, Darndale, Dublin 17	8,000.00
Plearaca Teo, Co Galway	57,300.00
Pobal Eascarragh Teo, Falcarragh, Donegal	40,000.00
Presentation Family Centre, Listowel, Co Kerry	18,980.00
Priorswood Community Development Project, Dublin 15	61,000.00
Project West Community Development Project, Dublin 11	53,000.00
Protestant Aid	50,000.00
Quarryvale Community House, Dublin 22	57,000.00
Raphoe Neighbourhood Watch, Co Donegal	5,400.00
Rathkeale Community Council, Limerick	6,300.00
Rathkip/Shanaghy Residence Association, Ballina, Co Mayo	5,933.00
Renmore Active Retirement Association, Galway	6,103.00
Rialto Area Action Plan, Dublin 8	61,360.00
Ringsend Action Project, Dublin 4	69,649.00
Rockcorry/Dartry Community Alert, Co Monaghan	6,655.50
Rockhill/Bruree Community Alert, Limerick	10,315.00
Ronanstown Women's Group, Dublin 22	56,000.00
Roscommon MABS	62,570.00
Roscommon Womens Network, Ardsallaghbeg	11,627.00
Rosscarbery Community Alert, Co Cork	5,676.00

Rossinver Community Development, Co Leitrim	11,000.00
Rowlagh Womens Group, Neilstown Road, Clondalkin, Dublin 22	31,000.00
Rural Resettlement Ireland, Kilbaha, Co Clare	10,000.00
S.H.A.R.E. ,Cork	38,341.00
S.V.D. P., Dublin 7	30,000.00
Salthill Active Retirement Association, Galway	5,846.00
School St and Thomas Court Bawn Family Resource Centre, Dublin 8	23,150.00
Security for the Elderly, Bishopstown, Cork	10,328.00
Security for the Elderly, Southern Region	5,513.00
Security of the Elderly, Dublin 7	9,862.00
Security of the Elderly, Longford	13,838.00
Security of the Elderly, Mid West Region	14,147.00
Security of the Elderly, South East	28,568.00
Senior Citizen's Committee Support Group, Beresford Street, Dublin 7	9,135.00
Shanakill Family Centre, Tralee, Co Kerry	62,400.00
Shandon/North Cathedral Community Association, Cork	10,000.00
Shantalla Neighbourhood Watch, Galway	9,892.00
Shanty Educational Project Ltd, Brittas, Co Dublin	49,000.00
Sherkin Island Development Council, Co. Cork	54,050.00
Sixmilebridge Neighbourhood Watch, Clare	7,371.00
Skehana Community Alert, Ballinasloe, Co Galway	12,787.00
Skibbereen Neighbourhood Watch, Co Cork	7,224.00
Sligo MABS	54,000.00
Sligo Northside Community Partnership	120,975.00
Social Services Company (Trinity College) Ltd	6,399.00
Social Services Mayo, Foxford	5,000.00
Society of St. Vincent de Paul, Limerick	35,650.00
South East Community Development Network, Wexford	12,750.00
South East Mens Network, Waterford	35,500.00
South Inner City Community Development Association, Dublin 8	93,625.00
South Mayo MABS, Castlebar	10,000.00
South Tipperary MABS	111,539.00
South West Kerry Womens Association, Waterville.	8,000.00
South West Wexford Community Development Project	256,450.00
South/East Clare Actively Retired Club, Clare	16,200.00
Southhill Community Development Project, Limerick	71,438.00
Southside CDP, Navan, Co Meath	53,327.00
Southside Travellers Action Group, Lambs Cross, Dublin 18	21,600.00
Southside Womens Action Group, Shankill, Dublin 18	8,000.00
Special Project for the Disabled; INTERACT c/o IWA	13,250.00
St Brigid's Enterprise Centre, Dublin 18	6,575.00
St Fiac's House, Graigcullen, Carlow	13,275.00
St Kevin's Family Centre, Kilnamanagh, Tallaght, Dublin 24	25,000.00
St Vincent De Paul	1,100,000.00
St Vincent De Paul Mitchelstown, Co Cork	10,365.00
St Vincent De Paul Mohill, Co Leitrim	15,450.00
St Vincent De Paul Tralee, Co Kerry	12,878.00
St Vincent De Paul Tuam, Co Galway	12,955.00
St Andrew's Resource Centre, Dublin 2	78,900.00
St Benedict's Resource Centre, Dublin 5	57,100.00
St Brigid's Community Centre, Hawley Park, Tralee, Co Kerry	41,900.00
St. Canice's Community Action, Kilkenny	47,180.00
St. Fergal's Resource Centre, Bray, Co Wicklow	108,000.00
St. John's Family Centre, Ballincollig, Co Cork	7,200.00
St. Margaret's Travellers Group, Dublin 11	5,850.00
St. Mary's Community Development Project, Limerick	65,002.00
St. Matthew's Social Services Centre, Dublin 8	22,000.00
St Michael's Estate Family Resource Centre, Dublin 8	99,990.00

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St Munchin's Family Resource Centre, Limerick	67,448.00
St. Munchin's Project, Limerick	58,100.00
St Senan's Community Alert, Limerick	8,470.00
St Vincent de Paul, Hospital, Co. Limerick	17,216.00
St. Vincent de Paul Society, Laois	13,766.00
Stone Court Tenant, Ennis, Co Clare	5,000.00
SVP - St Nicholas Conference, Carrick-on-Suir, Co Tipperary	6,750.00
SW Clondalkin CDP, Dublin 22	55,300.00
TACCTIC, Clonmel, Co Tipperary	74,160.00
Tallaght Centre for the Unemployed, Dublin 24	60,000.00
Tallaght Lone Parents Centre, Dublin 24	58,000.00
Tallaght MABS	154,941.00
Tallaght Travellers Project, Dublin 24	57,200.00
Tallow Enterprise Group Ltd, Co Waterford	12,000.00
Templeport Community Development, Co Cavan	20,000.00
Templeshannon CDP, Co Wexford	58,105.00
The Road Ahead Project, Rathmines, Dublin 6	27,000.00
Tiernascragh Development Group, Portumna, Co Galway	5,500.00
Timahoe Community Alert, Co Wicklow	10,500.00
Tinryland Community Alert, Co Carlow	9,855.00
Tipperary Community Council of Muintir na Tire	10,868.00
Tipperary Lakeside, Borrisokane	5,000.00
Tipperary Rural Travellers	23,000.00
Togher Community Project Group, Co Louth	8,068.50
Togher Neighbourhood Watch, Cork	15,339.00
Tralee Community Development Project, Co. Kerry	142,900.00
Tralee Womens Resource Centre, Co Kerry	15,400.00
Triskele Associates, Belfast	124,670.00
Tuam Resource Centre, Co. Galway	70,388.00
Tubber Community Alert, Clare	5,589.00
Tullamore Travellers Movement, Co Offaly	78,000.00
Turlough Community Alert, Castlebar, Co Mayo	16,412.00
Turlough Community Development Association, Co Mayo	12,000.00
Tus Nua, Marlboro Street, Cork	7,160.00
Tydavnet Care Fund, Co Monaghan	6,318.00
Walsh Island Community Alert, Co Offaly	9,990.00
Warrenmount Community Education, Dublin 8	6,000.00
Waterford Care of the Aged Society	5,904.00
Waterford MABS	133,508.00
Waterford Regional Youth Services, Co Waterford	50,000.00
Waterford Travellers	12,000.00
We the People, Knocknaheeny, Cork	84,868.00
West Clare Community Development Resource Centre, Kilrush	148,820.00
West Cork MABS	61,392.00
West Tallaght Resource Centre, Dublin 24	101,000.00
West Training and Development, Galway	102,775.00
West Waterford MABS, Dungarvan	69,675.00
Western Women's Link, Lios ban, Galway	22,000.00
Westside Resource Centre, Galway	233,500.00
Wexford MABS	57,546.00
Wicklow Travellers Group Ltd	55,000.00
Wolfe Tone Villas Womens Group, Wexford	10,000.00
Women of the Northwest, Ballina, Co Mayo	12,000.00
Women Together, Tallaght, Dublin 24	23,000.00
Womens Aid, CDSA, Dublin 1	136,500.00
Womens Project, Mullingar, Co Westmeath	40,000.00
Woodlands Neighbourhood Watch, Co Meath	6,274.80
Woodquay Neighbourhood Watch, Co Galway	9,673.00

15. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	1,023
IT Consumables	<u>14</u>
	<u>1,037</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	1,389
Notional Service	14
CSWOP Schemes	235
Pay Related Social Insurance	396
Interstat VAT	21
Withholding Tax	<u>110</u>
	<u>2,165</u>

E. SULLIVAN

Accounting Officer

DEPARTMENT OF SOCIAL, COMMUNITY AND FAMILY AFFAIRS

31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social, Community and Family Affairs for 1999 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 1999. Attention is drawn to paragraph 37 of the report for 1999 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 1999, 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)	17,000	17,000	-
B. Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) (<i>National Lottery Funded</i>)	11,000	11,000	-
Total	28,000	28,000	-

The Statement of Accounting Policies and Principles forms part of this Account.

PHILIP FURLONG
Oifigeach Cuntasaíochas
AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN
31 Márta 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 1999 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 1999.

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 1999, 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	Fabhruithe Deiridh £'000
RIARACHÁN			
A.1. Tuarastail, Pá agus Liúntais	17,026	15,801	-
A.2. Costais Taistil agus Cothaithe	1,296	1,178	89
A.3. Costais Theaghmhasacha	450	652	77
A.4. Seirbhísí Poist agus Teileachumarsáide	750	886	69
A.5. Fearais agus Soláthairtí Oifige	1,280	1,201	24
A.6. Costais Áitreabh Oifige	560	733	225
A.7. Seirbhísí Comhairleoireachta	398	441	-
EALAÍONA AGUS CULTÚR			
B. Payments to match resources generated by the National Museum, the National Library and the National Archives (Grant-in-Aid Fund)	956	521	(1)
C.1. General expenses of the main Cultural Institutions (Grant-in-Aid Fund) (<i>National Lottery Funded</i>)	6,741	6,741	62
C.2. Cultural Projects	6,540	6,051	-
C.3. Cultural Development Incentives Schemes	3,250	3,084	-
C.4. Heritage Fund	1	-	-
AN GHAEILGE AGUS AN GHAEILTACHT			
D. Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,620	1,550	-
E. Scéimeanna Feabhsúcháin sa Ghlaeltacht	3,200	5,480	-
F. Scéimeanna Cultúrtha agus Sóisialta	3,100	2,910	9
G. Oifig Eorpach do Theangacha Neamhfhorleathana	40	40	-
H.1. Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)	3,450	3,450	-
H.2. Údarás na Gaeltachta - Deontais do Thionscail (Deontas-i-gCabhair)	13,000	11,600	-
H.3. Údarás na Gaeltachta - Caiteachas Caipitil ar Fhoirgnimh (Deontas-i-gCabhair)	13,400	13,400	-
H.4. Údarás na Gaeltachta - Toghcán	50	2	1
I. Bord na Gaeilge - Caiteachas Reatha (Deontas-i-gCabhair) (<i>Arna Chistiú ag an gCrannchur Náisiúnta</i>)			
Meastachán Bunaidh	£900,000		
Meastachán Forlíontach	<u>2,650,000</u>	3,550	3,550
			-

Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
J.1. Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (<i>Arna Chistiú ag an gCrannchur Náisiúnta</i>)			
<i>Meastachán Bunaidh</i> £1,918,000			
<i>Meastachán Forlíontach</i> <u>1,332,000</u>	3,250	3,250	-
J.2. Íocaíocht leis an Foras Teanga (Deontas-i-gCabhair) Náisiúnta)			
<i>Meastachán Bunaidh</i> £4,829,000			
<i>Lúide: Meastachán Forlíontach</i> 3,981,000			
<i>An Dara Meastachán Forlíontach</i> <u>1,000</u>	849	847	-
CRAOLACHÁN AGUS SCANNÁNAÍOCHT			
K. Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)	64,901	64,851	-
L. Payment to An Post for Collection of Broadcasting Licence Fees	7,200	7,200	-
M.1. Commissions and Special Inquiries	10	60	-
M.2. Caiteachas i ndáil le bunú Coras Chraolacháin Dhigiteach.	1,416	-	-
M.3. An Coimisiún um Radio agus Telefís Neamhspleách caiteachas reatha (deontas-i-gcabhair)	2,000	-	-
M.4. An Coimisiún um Raidio agus Telefís Neamhspleách caiteachas caipitil (deontas-i-gcabhair)	500	-	-
N.1. Irish Film Board - Administration Expenses (Grant-in- Aid)	650	650	-
N.2. Irish Film Board - Capital Expenditure (Grant-in-Aid)			
<i>Meastachán Bunaidh</i> £4,081,000			
<i>Meastachán Forlíontach</i> <u>700,000</u>	4,781	4,781	-
O.1. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge Caiteachas Reatha (Deontas-i-gCabhair)	14,000	14,000	-
O.2. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge - Caiteachas Caipitil (Deontas-i-gCabhair)	1,000	531	-
OIDHREACHT			
P.1. Grant-in-Aid for An Chomhairle Oidhreacht (Heritage Council) Administrative Expenses	896	764	-
P.2. Grant-in-Aid for An Chomhairle Oidhreacht (Heritage Council) (<i>National Lottery Funded</i>) Current Expenditure	1,364	1,364	-
P.3. Grant-in-aid for An Chomhairle Oidhreacht (Heritage Council) (<i>National Lottery Funded</i>) - Capital Expenditure	2,820	1,938	-
Q.1. Education and Visitor Services	620	761	27
Q.2. Miscellaneous Services at Visitor Centres	138	175	-
R. Maintenance and Supplies	321	148	-

Seirbhís		Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
S. National Parks and Wildlife Service				
	<i>Original</i>	<i>£23,239,000</i>		
	<i>Less Supplementary</i>	<i><u>700,000</u></i>	22,539	18,283
				310
T.1. Inland Waterways		9,356	9,560	247
T.2. Grant to Waterways Ireland				
	<i>Original</i>	<i>£340,000</i>		
	<i>Supplementary</i>	<i><u>470,000</u></i>	810	84
				-
U. Conservation Works (<i>National Lottery Funded</i>)		1,150	1,127	320
V.1. National Monuments and Historic Properties		28,271	28,999	591
V.2. Architectural Inventory		520	293	29
SEIRBHISE EILE (OTHER SERVICES)				
W. Oileáin		3,950	3,417	-
X. Overseas Marketing		814	809	34
An Mór-Iomlán				
	<i>Meastachán Bunaidh</i>	<i>£254,312,000</i>		
	<i>Meastachán Forlíontach</i>	<i>471,000</i>		
	<i>An Dara Meastachán Forlíontach</i>	<i><u>1,000</u></i>	254,784	243,163
				2,113
<i>Baintear de:-</i>				
Y. Leithris-i-gCabhair		78,988	79,198	13
An Glan-Iomlán				
	<i>Meastachán Bunaidh</i>	<i>£175,324,000</i>		
	<i>Meastachán Forlíontach</i>	<i>471,000</i>		
	<i>An Dara Meastachán Forlíontach</i>	<i><u>1,000</u></i>	175,796	163,965
				2,100

MÉID CRUINN LE TABHAIRT SUAS

£11,830,903 €15,022,148

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(a) Capital Assets Statement - 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.

(b) 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 1999

	£'000	£'000	£'000
Net Outturn			163,965
Changes in Capital Assets			
Purchases Cash	(2,877)		
Disposals Cash	23		
Depreciation	2,272		
Loss on Disposals	<u>10</u>	(572)	
Assets Under Development			
Cash Payments		(5)	
Changes in Net Current Assets			
Increase in Closing Accruals	72		
Increase in Stock	<u>(134)</u>	<u>(62)</u>	<u>(639)</u>
Direct Expenditure			163,326
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,030		
Notional Rents	<u>2,388</u>		<u>6,418</u>
Operating Cost			<u>169,744</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 4)			9,319
Current Assets			
Stocks (Note 17)		1,138	
Prepayments		12	
Accrued Income		18	
OPW Advances ¹		6,692	
Other Debit Balances		4,026	
PMG Balance and Cash	23,505		
Less Orders Outstanding	<u>(20,394)</u>	<u>3,111</u>	
Total Current Assets		<u>14,997</u>	
Less Current Liabilities			
Accrued Expenses		2,125	
Deferred Income		5	
Due to State (Note 18)		745	
Other Credit Balances		4,429	
Net Liability to the Exchequer (Note 6)		<u>8,655</u>	
Total Current Liabilities		<u>15,959</u>	
Net Current Liabilities			<u>(962)</u>
Net Assets			<u>8,357</u>

Note 1:

The amount standing in the suspense account at the year end represents the net advance funding to OPW for capital projects. The change in accounting policy by the Department to comply with Public Financial Procedures will enable the direct charging to the Vote of only those amounts already disbursed on its behalf by the OPW.

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Plant and Machinery £'000	Equipment £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation at 1 January 1999	10,711	4,853	2,751	18,315
Additions	1,383	1,107	306	2,796
Disposals	<u>(258)</u>	<u>(77)</u>	-	<u>(335)</u>
Gross Assets at 31 December 1999	<u>11,836</u>	<u>5,883</u>	<u>3,057</u>	<u>20,776</u>
Accumulated Depreciation				
Opening Balance at 1 January 1999	4,707	3,394	1,362	9,463
Depreciation for the year	1,245	768	259	2,272
Depreciation on Disposals	<u>(212)</u>	<u>(66)</u>	-	<u>(278)</u>
Cumulative Depreciation at 31 December 1999	<u>5,740</u>	<u>4,096</u>	<u>1,621</u>	<u>11,457</u>
Net Assets at 31 December 1999	<u>6,096</u>	<u>1,787</u>	<u>1,436</u>	<u>9,319</u>

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1999

	Construction Contracts £'000
Amounts brought forward at 1 January 1999	11
Cash Payments for the year	5
Transferred to Assets Register	(16)
Amounts carried forward at 31 December 1999	<u>-</u>

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1999

	£'000	£'000
Surplus to be surrendered		11,831
Less Exchequer Grant Undrawn		(3,176)
Net Liability to the Exchequer		<u>8,655</u>
Represented by:		
Debtors		
Net PMG position and cash	3,111	
Debit Balances: Suspense	<u>10,718</u>	13,829
Less Creditors		
Due to State	(745)	
Credit Balances: Suspense	<u>(4,429)</u>	(5,174)
		<u>8,655</u>

7. MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(202)	Bhí an caiteachas ar thraenáil agus ar shiamsa oifigiúil níos mó ná mar a bheartaíodh.
A.6.	(173)	Bhí na h-íocaíochtaí i leith chostais fhuinnimh níos mó ná mar a bhíodhas ag súil leis i 1999.
B.	435	Expenditure on this subhead matches income generated by the Cultural Institutions which was less than estimated.
C.2.	489	Progress on capital projects was slower than anticipated.
C.3.	166	A small saving arose because progress on certain projects was not as brisk as originally anticipated.
E.	(2,280)	Bhí íocaíochtaí níos mó ná mar a bhí measta ar dtús toisc gur tháinig níos mó tograí ar aghaidh ná mar a bhíodhas ag súil leis.

Subhead	Less/(More) than Provided £'000	Explanation
F.	190	Thárla an choigilt toisc nach ndearnadh phróiseáil i 1999 ar na méidennna a bhí le híoc sa bhliain sin, de bharr brú oibre ag deireadh na bliana.
H.2.	1,400	Ní raibh an caiteachas ar dheontais do thionscail chomh h-árd is a bhíothas ag súil leis.
H.4.	48	Níor tugadh chun críche na héilimh ar chostais reachtáil na dtoghcháin d'Udarás na Gaeltachta i 1999.
M.1.	(50)	The excess arose due to legal expenses incurred by the Broadcasting Complaints Commission arising from Court proceedings
M.2.	1,416	Thárla an choigilt toisc nár bhunaíodh an chóras craolacháin dhigiteach i 1999.
M.3.	2,000	Thárla an choigilt toisc nár déanadh ina dhlí roimh dheireadh na bliana an Bille Craolacháin 1999, atá riachtanach chun cumhachtaí níos leithne a thabhairt don Choimisún um Raidio agus Teilifíse Neamhspleách deanta ina dhlí go fóil.
M.4.	500	Tá cruthú ciste chaipitil de £500,000 chun cabhrú le costais tarchuir don earnáil áitiúla neamhspleáigh, ag brath ar dhlí a bheith déanta den Bhille Craolacháin 1999.
O.2.	469	Bhí an caiteachas ar oibreacha caipitil níos lú ná mar a bheartaíodh.
P.1.	132	Additional staff were not recruited during 1999.
P.3.	882	The underspend relates to the delay in advancing the new headquarters in Kilkenny.
Q.1.	(141)	The excess expenditure arose from additional funding for National Heritage Week and the supply of promotional literature ahead of target.
Q.2.	(37)	Expenditure was greater than anticipated on the Heritage Card campaign. Demand for items for re-sale was greater than anticipated and restocking became necessary.
R	173	Invoices for maintenance and supplies were not received as quickly as estimated.
S.	4,256	The shortfall was due to underspending on the provision for SAC compensation payments.
T.2.	726	The saving arose due to the delay in setting up Waterways Ireland.
V.2.	227	Additional staff, necessary to progress this programme, were appointed later than anticipated in 1999.
W.	533	Úsáideadh an choigilt a thárla faoin bhfo-mhírcheann seo chun cistiú a dhéanamh ar ró-caiteachas faoi fho-mhírcheann E.

8. LEITHRIS-i-gCABHAIR

	Mar a Measadh £	Mar a Fuarthas £
1. Fáltais Ilghnéitheacha	70,000	92,753
2. Aisioc tuarastal áirithe	60,000	-
3. Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	600,000	227,742
4. Fáltais i ndáil leis an Leabharlann Náisiúnta (National Library)	300,000	249,818
5. Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	56,000	45,450
6. Taillí ceadúnais craolacháin	71,950,000	72,961,638
7. Rents (including receipts from lettings of fishing rights, etc.)	160,000	128,582
8. Miscellaneous Services at Visitor Centres	115,000	304,675
9. Sales of Property	20,000	-
10. Charges at National Parks and Wildlife Sites	565,000	563,447
11. Charges at National Monuments and Historic Properties	3,000,000	2,971,143
12. Charges for use of Inland Waterways	183,000	202,779
13. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	493,000	1,450,137
14. Caiteachas i ndáil le bunú chóras chraolacháin dhigiteach	<u>1,416,000</u>	<u>-</u>
An tIomlán	<u>78,988,000</u>	<u>79,198,164</u>

Miniú

1. Tá sé deacair na fáltais faoin gceannnteideal seo a mheas.
2. Ní bhfuarthas na haisiocanna a bhí dlíte i 1999 go dtí 2000.
3. Ní dheachaidh an obair feabhsúcháin i siopaí an Mhúsaem chun cinn mar a bheartaíodh. Bhí an ioncam níos lú ná a measadh sa chéad áit, dá réir sin.
4. Níor priontáladh na foilseacháin a bhí beartaith do 1999. Ní bhfuarthas oiread táilli i réimsí eile agus a rabhthas ag súil leis..
5. Níor críochnaíodh na socruith chun táille a mhéadú i 1999. Ina theannta sin, bhí díolachán na bhfoilseachán níos lú ná a rabhthas ag súil leis.
7. The decrease arose because rent due in 1999 was not brought to account in that year.
8. Sales at Visitor Centres were greater than anticipated because three new centres were opened.
9. There were no sales of property in 1999.
10. Receipts for use of Inland Waterways were more than expected because the numbers using the facilities were greater 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.

14. Ní raibh aon fháltais ann toisc go mbraitheann bunú an chóras craolacháin dhigiteach ar an mBille Craolacháin 1999, nach ndearnadh dlí dhe i 1999.

9. COMMITMENTS

Multi-annual Capital Commitments

The following table details expenditure in 1999 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1999.

	£
Expenditure	55,113
Commitments to be met in subsequent years	23,000

Expenditure was incurred on one project during 1999 where the total estimated cost of the project will exceed £5 million. Particulars of the project are;

Project	Cumulative Expenditure to 31/12/1998 £	Expenditure 1999 £	Subsequent Years £
Boyne Valley Visitor Centre	8,275,060	55,113	23,000

10. MATURED LIABILITIES

Included in the amount shown in Note 3 for accrued expenses (£2,125,000) is the estimated sum of £403,000 in respect of matured liabilities as at 31 December 1999.

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	235,427	202	8	11,511
Overtime and extra attendance	766,744	336	58	18,840
Miscellaneous	158,766	200	2	9,736
Total extra remuneration	1,160,937	*	*	18,840

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

12. 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 £11,460 were made. This sum included individual payments to a total of 27 officers ranging from £50 to £1,200 and four team awards ranging from £84 to £840.

A total of £120,183 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 E112/1/92 and Department of Finance delegated sanction of August 1991).

Sums totalling £196,656 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 £800,000 was included in the estimate for 2000.

An amount of £500,000 was paid on account as a result of an unsuccessful appeal by the Minister against a High Court Judgement declaring An Blascaod Mór National Historic Park Act 1989 to be unconstitutional (Department of Finance delegated sanction of August 1991).

An amount of £17,883 was paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

A sum of £38,100 was paid in court costs in respect of this Department's liability for costs arising in the High Court Judicial Review - The National Association of Regional Games Councils and the Minister for Justice and the Minister for Arts, Heritage, Gaeltacht and the Islands.

A sum of £16,000 was received from the Change Management Fund, subhead S. of the Vote for the Office of the Minister for Finance.

13. 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.

14. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 1999 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 1999</i>	<i>Cumulative Expenditure to 31 December 1999</i>
		£	£
Broadcasting Complaints Commission	1977	59,871	197,714

15. MISCELLANEOUS ACCOUNTS

E. Is mar seo a leanas a bhain caiteachas ar Scéimeanna Feabhsúcháin sa Ghaeltacht:-

Caiteachas Caipitil:

Bóithre	2,828,971	
Uisce agus séarachas	23,321	
Muiroibreacha	1,826,711	
Hallaí agus Coláistí Gaeilge	423,280	
Aiseanna Caitheamh Aimsire	<u>378,111</u>	
		<u>5,480,394</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	509,750
Scéim spreagtha na Gaeilge i dtithe cónaithe nua	1,600
Lucht iostais a choinníonn foghlaimeoirí aitheanta Gaeilge	2,023,633
Seirbhísí ilghnéitheacha (Siamsa Tíre, etc.)	<u>375,166</u>

2,910,149

Cuntas Chiste na Gaeilge

	£	£
Fuilleach ar 1 Eanáir 1999	321,321	
Meastachán Bunaidh	1,918,000	
Meastachán Forlíontach	<u>1,332,000</u>	3,571,321
Iocaíochtaí le:-		
An Gael Acadamh	36,000	
An tOireachtas	159,000	
Aonad Buanú na Gaeilge, Dún na nGall	25,000	
Áras Chrónáin, Cluain Dolcáin	10,000	
Bord na Leabhar Gaeilge	423,000	
Bréagchúirt Chuimhneacháin Cearbhall Ó Dálaigh	325	
Choláiste Íde, an Daingean	20,000	
Comhaltas Ceoltóirí Éireann	257,000	
Comhaltas na Mac Léinn, Gaillimh	3,788	
Comhdháil Náisiúnta na Gaeilge	454,670	
Comhlachas Náisiúnta Drámaíochta	117,500	
Chomhlúadar	32,200	
Conradh na Gaeilge	245,810	
Conradh na Gaeilge, Doire	2,118	
Conradh na Gaeilge, Dún Dealgan	5,300	
Cumman na bhFiann	242,000	
Eagraíocht na Scoileanna Gaeltachta - Coiste na Mumhan	9,000	
Eagraíocht na Scoileanna Gaeltachta - Gael Uladh	9,000	
Féile 2000, Gaillimh	10,000	
Fondúireacht Choimcill	3,500	
Gael-Linn	465,072	
Gaelscoil Dhún Lathaí, Co Aontroma	3,140	
Gael-Taca, Corcaigh	15,000	
Gaillimh le Gaeilge	35,000	
Iomairt Choilm Cille	39,493	
Ionad Ealaíon is Dúchais Naomh Eoin	3,000	
Lá - Nuachtán na nGael	4,572	
Oideas Gael	20,000	
Oidhreacht Chorca Dhuibhne	49,166	
Scéim Cúntóirí Teanga Chorca Dhuibhne	22,000	
Scoil Theangachta nua - Cheilteacha	7,500	
Taibhdhearc na Gaillimhe	110,020*	
Tiobraid Árann ag Labhairt	10,000	
Togra Béaldoidis Chorca Dhuibhne	19,000	
Iomlán		<u>2,868,174</u>
Fuilleach ar 31 Nollaig 1999		<u>703,147</u>

* Is ionann an méid de £110,020 atá léirithe do Thaibhearca na Gaillimhe agus an tsuim a íocadh i 1999 (£133,420) lúide, ach, suim £23,400 a eisíodh trí dhearmad i 1998 agus a cuireadh ar ceal ina dhiaidh sin i 1999.

**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 1999.**

	£	£
Balance at 1 January 1999	(419)	
Grant from subhead B	<u>520,968</u>	520,549
<i>Payments</i>		
National Museum	227,742	
National Library	247,776	
National Archives	<u>45,450</u>	<u>520,968</u>
Balance at 31 December 1999		<u>(419)</u>

**Grant-in-Aid Fund for Cultural Institutions
Account of Receipts and Payments for the year ended 31 December 1999.**

	£
Balance at 1 January 1999	247,729
Grant-in-Aid - subhead C.1	<u>6,741,000</u>
	6,988,729
Payments (see Schedule)	<u>6,740,799</u>
Balance at 31 December 1999	<u>247,930</u>

Schedule of Payments

	£	£
Payments funded from Subhead C.1. drawdown.		
Irish Museum of Modern Art		
Current:	1,550,000	
Capital:	<u>204,000</u>	1,754,000
National Museum		2,219,799
National Library		980,000
National Archives		525,000
National Archives Advisory Council		2,000
Chester Beatty Library		660,000
National Concert Hall		<u>600,000</u>
		<u>6,740,799</u>

**National Museum Grant-In-Aid Fund Account
Account of Receipts and Payments for the year ended 31 December 1999**

	£
Balance at 1 January 1999	17,931
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives (subhead B.)	227,742
Grant from Grant-in-Aid Fund - Cultural Institutions (subhead C.1.)	<u>2,219,799</u>
	2,465,472
Payments	
Balance at 31 December 1999	<u>2,447,541</u>
	<u>17,931</u>

National Museum Non-Voted Moneys Account

	£
Balance at 1 January 1999	36,706
Sponsorship/Donations	<u>22,627</u>
	59,333
Payments	<u>37,566</u>
Balance at 31 December 1999	<u>21,767</u>

National Library Grant-In-Aid Fund Account
Account of Receipts and Payments for the year ended 31 December 1999

	£
Balance at 1 January 1999	3,315
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives (subhead B.)	247,776
Grant from Grant-in-Aid Fund - Cultural Institutions (subhead C.1.)	<u>980,000</u>
	1,231,091
Payments	<u>1,227,776</u>
Balance at 31 December 1999	<u>3,315</u>

National Archives Grant-In-Aid Fund Account
Account of Receipts and Payments for the year ended 31 December 1999

	£
Balance at 1 January 1999	23,527
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives (subhead B.)	45,450
Grant from Grant-in-Aid Fund - Cultural Institutions (subhead C.1.)	<u>525,000</u>
	593,977
Payments	<u>570,450</u>
Balance at 31 December 1999	<u>23,527</u>

16. NATIONAL LOTTERY FUNDING

<i>Subhead</i>	£'000
C.1. Cultural Institutions	6,741
I. Bord na Gaeilge	3,550
J.1. Ciste na Gaeilge	3,250
P.2. An Comhairle Oidhreachtá- Current	1,364
P.3. An Comhairle Oidhreachtá- Capital	1,938
U. Conservation Works	<u>1,127</u>
	<u>17,970</u>

17. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery, first aid, miscell.	204
IT Consumables <i>etc.</i>	7
Other (includes other consumables in local depots e.g Building Materials, small plant, protective clothing)	927
	<u>1,138</u>

18. DUE TO THE STATE

The amount due to the State at 31 December 1999 consisted of:

	£'000
Income Tax	370
Pay Related Social Insurance	101
Pension Contributions	52
Withholding Tax	<u>222</u>
	<u>745</u>

PHILIP FURLONG
Oifigeach Cuntasaíochta
 AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN
 31 Márta 2000

Teastas an Ard-Reachtair Cuntas agus Ciste

Tá iniúchadh déanta agam ar Chuntas Leithreasa Vóta An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán don bhliain 1999 de réir forálacha alt 3 den *Comptroller and Auditor General (Amendment) Act, 1993*. Fuair mé an t-eolas agus na mínithe a bhí uaim. De thoradh an iniúchta atá déanta agam is é mo bharúil go dtugann an Cuntas léargas fíor cheart ar fháltais agus ar chaiteachais an Vóta don bhliain dar chríoch 31 Nollaig 1999.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the National Gallery including a grant-in-aid.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1. Salaries, Wages and Allowances				
Original	£1,386,000			
Less Supplementary	<u>50,000</u>	1,336	1,288	-
A.2. Travel and Subsistence		30	27	-
A.3. Incidental Expenses				
Original	£223,000			
Supplementary	<u>223,000</u>	446	423	35
A.4. Postal and Telecommunications Services		63	47	5
A.5. Office Machinery and Other Office Supplies				
Original	£175,000			
Less Supplementary	<u>52,000</u>	123	214	7
A.6. Office Premises Expenses				
Original	£232,000			
Supplementary	<u>43,000</u>	275	256	20
OTHER SERVICES				
B. Grant-in-Aid Fund for Acquisitions and Conservation		263	263	-
C. Grant-in-Aid Fund for National Gallery Jesuit Fellowship		25	25	-
Gross Total				
Original	£2,397,000			
Supplementary	<u>164,000</u>	2,561	2,543	67
Deduct:-				
D. Appropriations in Aid		1	8	-
Net Total				
Original	£2,396,000			
Supplementary	<u>164,000</u>	2,560	2,535	67
SURPLUS TO BE SURRENDERED		£24,598	£31,233	

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

NOTES

1. OPERATING COST STATEMENT FOR 1999

	£'000	£'000	£'000
Net Outturn			2,535
Changes in Capital Assets			
Purchases Cash	(191)		
Depreciation	<u>114</u>	(77)	
Changes in Net Current Assets			
Increase in Closing Accruals		1	(70)
Direct Expenditure			2,465
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>432</u>
Operating Cost			<u><u>2,897</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1999

	£'000	£'000	£'000
Capital Assets (Note 3)			342
Current Assets			
Stocks (Note 9)		4	
Prepayments		2	
PMG Balance and Cash	298		
Less Orders Outstanding	<u>(236)</u>	<u>62</u>	
Total Current Assets		<u>68</u>	
Less Current Liabilities			
Accrued Expenses	69		
Other Credit Balances:			
Grant-in-Aid Fund (Note 8)	<u>38</u>	107	
Net Liability to the Exchequer (Note 4)		<u>24</u>	
Total Current Liabilities		<u>131</u>	
Net Current Liabilities			(63)
Net Assets			<u><u>279</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1999

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1999	437	167	604
Additions	<u>148</u>	<u>44</u>	<u>192</u>
Gross Assets at 31 December 1999	<u>585</u>	<u>211</u>	<u>796</u>
Accumulated Depreciation			
Opening Balance at 1 January 1999	263	77	340
Depreciation for the year	<u>94</u>	<u>20</u>	<u>114</u>
Cumulative Depreciation at 31 December 1999	<u>357</u>	<u>97</u>	<u>454</u>
Net Assets at 31 December 1999	<u>228</u>	<u>114</u>	<u>342</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 1999.**

	£'000	£'000
Surplus to be surrendered		24
Less Exchequer Grant Undrawn		-
Net Liability to the Exchequer		<u>24</u>
Represented by:		
Debtors		
Net PMG position and cash		62
Less Creditors		
Credit Balances:	Grant-in-Aid Fund	<u>(38)</u>
		<u>24</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	48	The saving arose due to a number of posts not being filled.
A.3.	23	Not all the anticipated expenditure was carried through.
A.4.	16	The saving was due to a delay in installation of Internet and E-mail facilities.
A.5.	(91)	The excess arose due to the purchase of a new telephone system, conservation and photographic equipment and new computers.
A.6.	19	Not all the anticipated expenditure was carried through.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Miscellaneous Receipts	<u>1,000</u>	<u>7,739</u>

Explanation of Variations

The surplus represents cancellation of bank drafts drawn in the previous 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	2,006	2	-	-
Overtime and extra attendance	163,551	44	9	8,916
Shift and roster allowances	23,068	34	-	-
Miscellaneous	5,763	33	-	-
Total extra remuneration	194,388	*	9	8,916

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

8. MISCELLANEOUS ACCOUNTS**GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION**

	Purchase and Repair of Pictures £	Conservation of Works of Art £	Purchase of Books and Journals £	Totals £
Balance at 1 January 1999	283,693	278	15,680	299,651
Grant-in-Aid 1999 (subhead B.)	220,000	28,000	15,000	263,000
Expenditure 1999	<u>(488,291)</u>	<u>(20,924)</u>	<u>(15,814)</u>	<u>(525,029)</u>
Balance at 31 December 1999	<u>15,402</u>	<u>7,354</u>	<u>14,866</u>	<u>37,622</u>

GRANT-IN-AID FUND FOR THE NATIONAL GALLERY JESUIT FELLOWSHIP

	£
Balance at 1 January 1999	13,306
Grant-in-Aid 1999 (subhead C.)	25,000
Expenditure 1999	<u>(38,306)</u>
Balance at 31 December 1999	<u>-</u>

9. STOCKS

Stocks at 31 December 1999 comprise:

	£'000
Stationery	2
Cleaning Materials	<u>2</u>
	<u>4</u>

RAYMOND KEAVENEY
Accounting Officer
 NATIONAL GALLERY
 31 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

FLOOD RELIEF

ACCOUNT of the sum expended, in the year ended 31 December 1999, 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	173	2	-

SURPLUS TO BE SURRENDERED

£171,000 €217,125

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 1999

	£'000
Net Outturn	2
Changes in Net Current Assets	-
Direct Expenditure	<u>2</u>
Operating Cost	<u>2</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 1999

	£'000
Surplus to be surrendered	171
Less Exchequer Grant Undrawn	<u>(171)</u>
Net Liability to the Exchequer	<u>-</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.	171	The saving arose because the take-up of the Home Relocation Scheme is difficult to predict. The total number of cases for which payment had been made at 31 December, 1999 was thirteen and total expenditure under the Home Relocation Scheme was £579,184.

5. COMMITMENTS

The global figure for commitments likely to materialise in respect of subhead A. is to £115,341.

BRIAN MURPHY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 30 Márta 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Flood Relief for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

YEAR 2000 EXPENDITURE

ACCOUNT of the sum expended, in the year ended 31 December 1999, compared with the sum granted, for Computer related and other expenditure to ensure Year 2000 compliance.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Grants for Computer Related and Other Equipment	40,000	11,686	-
SURPLUS TO BE SURRENDERED	£28,314,291	€35,951,733	

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

NOTES

1. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1999

	£'000
Surplus to be surrendered	28,314
Less Exchequer Grant Undrawn	<u>(28,314)</u>
Net Liability to the Exchequer	<u>-</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>-</u>

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

Less/(More) than Provided £'000	Explanation
28,314	£40m was provided as a contingency sum, since the effect on computers and medical equipment <i>etc.</i> of the Year 2000 date-change was not known in detail when the Estimate was presented.

No money from the vote was required by Departments or Offices other than the Department of Health and Children.

3. EXPENDITURE BY AGENCY

Health Boards	£
Eastern	561,669
North-Eastern	236,884
South-Eastern	652,562
Southern	1,075,922
Midland	278,550
Western	310,067

Mid-Western	205,851	
North-Western	<u>825,100</u>	
<i>Sub-total for Health Boards</i>		4,146,605

Other Agencies

Blood Transfusion Services Board	912,752	
Board For Employment of the Blind	18,880	
Beaumont Hospital	3,033,211	
Central Remedial Clinic	1,682	
Cappagh Orthopaedic Hospital	87,267	
Children's Hospital, Temple St	285,835	
City of Dublin Skin and Cancer Hospital	5,000	
Coombe Womens Hospital	26,736	
Daughters of Charity	22,927	
Dublin Dental Hospital	5,592	
General Medical Services (Payments) Board	307,488	
Health Research Board	39,114	
Hospitaller Order St John of God	75,967	
Leopardstown Park Hospital	2,000	
Mater Hospital	198,099	
National Maternity Hospital	230,854	
National Rehabilitation Board	72,654	
National Rehabilitation Hospital	19,360	
Our Lady's Hospice, Harold's Cross	8,732	
Our Lady's Hospital for Sick Children	83,880	
Portiuncula Hospital	345	
Post-Graduate Medical and Dental Board	1,401	
Royal Victoria Eye and Ear Hospital	14,496	
St James' Hospital	687,180	
St John's Hospital, Limerick	31,740	
St Luke's Hospital	108,300	
St Mary's Hospital, Baldoyle	3,458	
St Michael's Hospital	1,811	
St Michael's House	29,409	
St Vincent's Hospital, Elm Park	658,798	
St Vincent's Hospital, Fairview	44,000	
South Infirmary - Victoria Hospital	154,981	
Stewart's Hospital	119,155	
Tallaght Hospital	<u>246,000</u>	
<i>Sub-total for Other Agencies</i>		<u>7,539,104</u>

11,685,709

JOHN HURLEY
Accounting Officer
DEPARTMENT OF FINANCE
24 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Year 2000 Expenditure for 1999 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 1999.

JOHN PURCELL
Comptroller and Auditor General

Contingency Fund Deposit Account

Account of Receipts and Payments in the year ended 31 December 1999

	£
Balance at 1 January 1999	20,000
Receipts	-
	<u>20,000</u>
Payments	-
	<u>-</u>
Balance at 31 December 1999	<u>£20,000</u>

JOHN HURLEY
Accounting Officer
DEPARTMENT OF FINANCE
21 March 2000

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

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN ESTIMATE PROVIDED

Less (More)
than Provided

1999-2000

JOHN HURLEY

Accounting Officer

DEPARTMENT OF FINANCE

24 March 2000

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Year 2000 Expenditure for 1999 in accordance with Section 2 of the Comptroller and Auditor (Amendment) Act, 1997. 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 1999.

JOHN PURCELL
Comptroller and Auditor General