



Appropriation Accounts 2001

Appropriation Accounts of the Sums granted by the Oireachtas for
Public Services for the year ended 31 December 2001

*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
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Foilseachán Rialtais, An Rannóg Post-Tráchta,
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The Annual Report of the Comptroller and Auditor General and the Appropriation Accounts is published in two Volumes

- Volume 1, this volume, contains the Report of the Comptroller and Auditor General on matters arising from his audit of the Appropriation Accounts for 2001
- Volume 2 contains the individual Appropriation Accounts for 2001 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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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 2001 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 Accounting Officers

An Accounting Officer is the head of a Department/Office of State to whom the Minister for Finance has assigned, in accordance with Section 22 of the Exchequer and Audit Departments Act, 1866, the duty of preparing the annual Appropriation Account for each Vote under his/her charge. The Appropriation Accounts are required to comply with the requirements of *Public Financial Procedures* and other directions of the Minister for 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.

Appropriation Accounts are prepared by Accounting Officers to meet statutory requirements which specify that each account must show how the amount voted by the Oireachtas for the activities of the Department or Office in a financial year was spent.

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 and Offices of State.

In the discharge of his duty the Comptroller and Auditor General must perform such tests as he considers appropriate for the purpose of the audit.

Upon completion of the audit he 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 or Office concerned and to refer to any material case in which:

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

Basis of the Comptroller and Auditor General's opinion on the Appropriation Accounts

The Comptroller and Auditor General plans and performs his audit in a way which takes account of the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the Appropriation Account and an assessment of whether the accounting provisions of *Public Financial Procedures* have been complied with.

The audit is conducted in order to provide sufficient evidence to give reasonable assurance that the Appropriation Account is free from material misstatement whether caused by fraud or other irregularity or error and that in all material respects, the expenditure and receipts have been applied for the purposes intended by Dáil Éireann and conform to the authorities which govern them. In forming the opinion the overall adequacy of the presentation of the information in the Appropriation Accounts is evaluated.

Reporting responsibility of the Comptroller and Auditor General in relation to the Appropriation Accounts

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993 the Comptroller and Auditor General has the additional duty of preparing, in each year, a report (Volume 1) on such matters as he considers it appropriate to report on arising from his audits of 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 2001.

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.
- (c) in the case of Civil Service and teachers' superannuation, encashment has occurred.

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, 2001

SUMMARY

**Public Services Appropriation Accounts,
2001 Summary (Punt)**

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	1,487	0	1,487	1,249
2	Houses of the Oireachtas and the European Parliament	51,077	392	50,685	49,507
3	Department of the Taoiseach	28,477	5	28,472	23,620
4	Ordnance Survey Ireland	16,456	6,500	9,956	14,663
5	Central Statistics Office	44,604	1,170	43,434	31,104
6	Office of the Minister for Finance	91,780	465	91,315	74,781
7	Superannuation and Retired Allowances	147,302	18,140	129,162	139,463
8	Office of the Comptroller and Auditor General	6,001	1,600	4,401	5,259
9	Office of the Revenue Commissioners	240,337	23,258	217,079	229,341
10	Office of Public Works	315,069	13,095	301,974	314,969
11	State Laboratory	4,284	45	4,239	3,941
12	Secret Service	735	0	735	307
13	Office of the Attorney General	8,424	10	8,414	6,929
14	Office of the Director of Public Prosecutions	12,942	5	12,937	12,852
15	Valuation Office	6,812	1,050	5,762	5,549
16	Civil Service Commission	8,935	1	8,934	8,804
17	Office of the Ombudsman	3,234	0	3,234	2,848
18	Office of the Chief State Solicitor	22,665	147	22,518	19,749
19	Office of the Minister for Justice, Equality and Law Reform	203,122	5,414	197,708	132,069
20	Garda Síochána	733,945	16,683	717,262	729,003
21	Prisons	237,283	929	236,354	233,320
22	The Courts Service	66,769	1,835	64,934	66,329
23	Land Registry and Registry of Deeds	22,316	0	22,316	21,242
24	Charitable Donations and Bequests	307	0	307	267
25	Environment and Local Government	2,501,076	31,485	2,469,591	2,499,656
26	Office of the Minister for Education and Science	224,200	3,480	220,720	208,345
27	First-Level Education	1,190,619	47,766	1,142,853	1,178,287
28	Second-Level and Further Education	1,386,346	47,457	1,338,889	1,369,918
29	Third-Level and Further Education	1,025,944	39	1,025,905	1,016,968
30	Marine and Natural Resources	228,007	51,386	176,621	208,950
31	Agriculture, Food and Rural Development	1,191,233	332,700	858,533	1,125,687
32	Public Enterprise	597,944	12,237	585,707	593,882
33	Health and Children	5,575,623	856,000	4,719,623	5,573,795
34	Enterprise, Trade and Employment	983,440	122,727	860,713	928,907
35	Tourism, Sport and Recreation	222,370	7,290	215,080	212,967
36	Defence	612,818	10,540	602,278	575,565
37	Army Pensions	101,822	3,000	98,822	100,453
38	Foreign Affairs	110,766	400	110,366	109,369
39	International Co-operation	188,652	100	188,552	188,453
40	Social, Community and Family Affairs	3,376,664	95,796	3,280,868	3,322,271
41	An Chomhairle Ealaíon	37,919	0	37,919	37,919
42	An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán	320,984	89,296	231,688	312,421
43	National Gallery	12,095	1	12,094	11,531
44	Flood Relief	2,251	0	2,251	1,768
		22,165,136	1,802,444	20,362,692	21,704,277

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	1,249	238	0	238			1
494	49,013	1,570	-102	1,672			2
64	23,556	4,857	-59	4,916		15	3
10,778	3,885	1,793	-4,278	6,071			4
761	30,343	13,500	409	13,091			5
689	74,092	16,999	-224	17,223			6
20,870	118,593	7,839	-2,730	10,569			7
1,389	3,870	742	211	531			8
25,530	203,811	10,996	-2,272	13,268		962	9
13,716	301,253	100	-621	721		21	10
154	3,787	343	-109	452			11
0	307	428	0	428			12
19	6,910	1,495	-9	1,504			13
36	12,816	90	-31	121			14
1,190	4,359	1,263	-140	1,403			15
4	8,800	131	-3	134			16
0	2,848	386	0	386		20	17
187	19,562	2,916	-40	2,956		82	18
8,535	123,534	71,053	-3,121	74,174	165	271	19
20,390	708,613	4,942	-3,707	8,649	11,500	17,304	20
1,224	232,096	3,963	-295	4,258			21
3,867	62,462	440	-2,032	2,472	17,287	29,310	22
0	21,242	1,074	0	1,074	29,625	36,378	23
0	267	40	0	40			24
30,663	2,468,993	1,420	822	598			25
2,847	205,498	15,855	633	15,222			26
51,085	1,127,202	12,332	-3,319	15,651			27
51,787	1,318,131	16,428	-4,330	20,758			28
53	1,016,915	8,976	-14	8,990			29
40,973	167,977	19,057	10,413	8,644		23	30
282,124	843,563	65,546	50,576	14,970		7,206	31
12,068	581,814	4,062	169	3,893		9	32
855,167	4,718,628	1,828	833	995			33
105,264	823,643	54,533	17,463	37,070	7,682	24,888	34
7,488	205,479	9,403	-198	9,601			35
14,796	560,769	37,253	-4,256	41,509		2	36
3,833	96,620	1,369	-833	2,202		183	37
899	108,470	1,397	-499	1,896	19,550	19,147	38
652	187,801	199	-552	751			39
89,631	3,232,640	54,393	6,165	48,228		44	40
0	37,919	0	0	0			41
88,010	224,411	8,563	1,286	7,277			42
1	11,530	564	-0	564			43
0	1,768	483	0	483			44
1,747,238	19,957,039	460,859	55,206	405,653	85,809	135,864	

**Public Services Appropriation Accounts,
2001 Summary (Euro)**

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	1,888	0	1,888	1,586
2	Houses of the Oireachtas and the European Parliament	64,854	498	64,357	62,861
3	Department of the Taoiseach	36,158	6	36,152	29,991
4	Ordnance Survey Ireland	20,895	8,253	12,642	18,618
5	Central Statistics Office	56,635	1,486	55,150	39,494
6	Office of the Minister for Finance	116,537	590	115,946	94,952
7	Superannuation and Retired Allowances	187,035	23,033	164,002	177,081
8	Office of the Comptroller and Auditor General	7,620	2,032	5,588	6,678
9	Office of the Revenue Commissioners	305,165	29,532	275,633	291,203
10	Office of Public Works	400,055	16,627	383,428	399,928
11	State Laboratory	5,440	57	5,382	5,004
12	Secret Service	933	0	933	390
13	Office of the Attorney General	10,696	13	10,684	8,798
14	Office of the Director of Public Prosecutions	16,433	6	16,427	16,319
15	Valuation Office	8,649	1,333	7,316	7,046
16	Civil Service Commission	11,345	1	11,344	11,179
17	Office of the Ombudsman	4,106	0	4,106	3,616
18	Office of the Chief State Solicitor	28,779	187	28,592	25,076
19	Office of the Minister for Justice, Equality and Law Reform	257,912	6,874	251,037	167,693
20	Garda Síochána	931,918	21,183	910,735	925,643
21	Prisons	301,287	1,180	300,108	296,255
22	Courts	84,779	2,330	82,449	84,220
23	Land Registry and Registry of Deeds	28,335	0	28,335	26,972
24	Charitable Donations and Bequests	390	0	390	339
25	Environment and Local Government	3,175,711	39,978	3,135,734	3,173,908
26	Office of the Minister for Education and Science	284,675	4,419	280,257	264,544
27	First-Level Education	1,511,774	60,650	1,451,124	1,496,116
28	Second-Level and Further Education	1,760,296	60,258	1,700,038	1,739,437
29	Third-Level and Further Education	1,302,680	50	1,302,631	1,291,283
30	Marine and Natural Resources	289,509	65,247	224,262	265,312
31	Agriculture, Food and Rural Development	1,512,554	422,442	1,090,112	1,429,328
32	Public Enterprise	759,232	15,538	743,694	754,075
33	Health and Children	7,079,581	1,086,896	5,992,685	7,077,260
34	Enterprise, Trade and Employment	1,248,711	155,831	1,092,880	1,179,469
35	Tourism, Sport and Recreation	282,352	9,256	273,095	270,412
36	Defence	778,118	13,383	764,735	730,817
37	Army Pensions	129,287	3,809	125,478	127,549
38	Foreign Affairs	140,644	508	140,136	138,870
39	International Co-operation	239,539	127	239,412	239,286
40	Social, Community and Family Affairs	4,287,479	121,636	4,165,843	4,218,414
41	An Chomhairle Ealaíon	48,147	0	48,147	48,147
42	An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán	407,566	113,383	294,183	396,693
43	National Gallery	15,357	1	15,356	14,641
44	Flood Relief	2,858	0	2,858	2,245
		28,143,917	2,288,632	25,855,286	27,558,747

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	1,586	302	0	302			1
627	62,234	1,993	-130	2,123			2
81	29,910	6,167	-75	6,242			3
13,685	4,933	2,277	-5,432	7,709			4
966	38,528	17,141	519	16,622			5
875	94,077	21,584	-284	21,869		0	6
26,499	150,582	9,953	-3,466	13,420			7
1,764	4,914	942	268	674			8
32,416	258,787	13,962	-2,885	16,847		1,221	9
17,416	382,512	127	-789	915		27	10
196	4,808	436	-138	574			11
0	390	543	0	543			12
24	8,774	1,898	-11	1,910			13
46	16,273	114	-39	154			14
1,511	5,535	1,604	-178	1,781			15
5	11,174	166	-4	170			16
0	3,616	490	0	490			17
237	24,839	3,703	-51	3,753		104	18
10,837	156,856	90,219	-3,963	94,182	210	344	19
25,890	899,753	6,275	-4,707	10,982	14,602	21,971	20
1,554	294,701	5,032	-375	5,407			21
4,910	79,310	559	-2,580	3,139	21,950	37,217	22
0	26,972	1,364	0	1,364	37,616	46,190	23
0	339	51	0	51			24
38,934	3,134,974	1,803	1,044	759		0	25
3,615	260,929	20,132	804	19,328			26
64,865	1,431,251	15,658	-4,214	19,873			27
65,756	1,673,681	20,859	-5,498	26,357			28
67	1,291,216	11,397	-18	11,415			29
52,025	213,287	24,197	13,222	10,976		29	30
358,224	1,071,104	83,226	64,218	19,008		9,149	31
15,323	738,751	5,158	215	4,943			32
1,085,838	5,991,422	2,321	1,058	1,263			33
133,658	1,045,811	69,243	22,173	47,069	9,754	31,601	34
9,508	260,905	11,939	-251	12,191			35
18,787	712,030	47,302	-5,404	52,706		2	36
4,867	122,682	1,738	-1,058	2,796		232	37
1,141	137,728	1,774	-634	2,407	24,823	24,312	38
828	238,458	253	-701	954			39
113,808	4,104,606	69,065	7,828	61,237		56	40
0	48,147	0	0	0			41
111,750	284,943	10,873	1,633	9,240		0	42
2	14,640	716	-0	717			43
0	2,245	613	0	613			44
2,218,535	25,340,212	585,170	70,097	515,074	108,955	172,456	

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31 December 2001, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision	Outturn	Closing Accruals
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	813	710	-
A.2. Travel and Subsistence	150	102	31
A.3. Incidental Expenses	42	50	4
A.4. Postal and Telecommunications Services	123	60	13
A.5. Office Machinery and Other Office Supplies	105	99	18
OTHER SERVICE			
B. Centenarians' Bounty	<u>254</u>	<u>228</u>	<u>(2)</u>
Total	<u>1,487</u>	<u>1,249</u>	<u>64</u>
SURPLUS TO BE SURRENDERED	£237,784	€ 301,924	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			1,249
Changes in Capital Assets			
Purchases Cash	(56)		
Depreciation	<u>55</u>	(1)	
Changes in Net Current Assets			
Increase in Closing Accruals	26		
Increase in Stock	<u>(18)</u>	<u>8</u>	<u>7</u>
Direct Expenditure			1,256
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,099</u>
Operating Cost			<u>5,355</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			147
Current Assets			
Stocks (Note 8)	40		
Prepayments	<u>15</u>	55	
PMG Balance and Cash	161		
Less Orders Outstanding	<u>(84)</u>	<u>77</u>	
Total Current Assets		<u>132</u>	
Less Current Liabilities			
Accrued Expenses	79		
Other Credit Balances:			
Due to State (Note 9)	14		
Payroll Deductions	<u>5</u>	98	
Net Liability to the Exchequer (Note 4)		<u>58</u>	
Total Current Liabilities		<u>156</u>	
Net Current Liabilities			<u>(24)</u>
Net Assets			<u>123</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001¹

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2001	296	84	380
Additions	<u>56</u>	<u>52</u>	<u>108</u>
Gross Assets at 31 December 2001	<u>352</u>	<u>136</u>	<u>488</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	202	84	286
Depreciation for the year	<u>41</u>	<u>14</u>	<u>55</u>
Cumulative Depreciation at 31 December 2001	<u>243</u>	<u>98</u>	<u>341</u>
Net Assets at 31 December 2001	<u>109</u>	<u>38</u>	<u>147</u>

Note:

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

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		238
Less Exchequer Grant Undrawn		<u>(180)</u>
Net Liability to the Exchequer		<u>58</u>
Represented by:		
Debtors		
Net PMG position and cash		77
Less: Creditors		
Due to State	(14)	
Credit Balances: Suspense	<u>(5)</u>	<u>(19)</u>
		<u>58</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	103	The saving was due to a reduction in the number of staff and delays in replacing staff.
A.2.	48	The saving was due, in part, to reduced travel commitments arising from the Foot & Mouth Disease crisis, and the cancellation of an official visit abroad.
A.3.	(8)	The overspend, for the most part, was due to an increase in Staff Training and Development services.
A.4.	63	The saving, for the most part, arose as certain anticipated costs connected with works undertaken on the telephone system were not required to be met from the Vote.
B.	26	The saving was a result of the number of recipients being less than expected.

6. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	13,706	7	-	-
Overtime and extra attendance	<u>21,365</u>	16	-	-
Total extra remuneration	<u>35,071</u>			

Note:
Certain individuals received extra remuneration in more than one category.

7. MISCELLANEOUS ITEMS

Awards totalling £1,530 were made to 23 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services Expenditure of £4,099,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	£'000
3 Department of the Taoiseach	336
7 Superannuation and Retired Allowances	96
10 Office of Public Works	2,213
20 Garda Síochána	328
36 Defence	198
38 Foreign Affairs	336
Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President).	592
	<u>4,099</u>

8. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	36
IT Consumables	3
Miscellaneous	1
	<u>40</u>

9. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Pay Related Social Insurance	2
Income Tax	12
	<u>14</u>

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for the President's Establishment. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances			
	<i>Original</i>	£8,148,000		
	<i>Supplementary</i>	<u>215,000</u>	8,363	8,322
A.2.	Travel and Subsistence			
	<i>Original</i>	£246,000		
	<i>Supplementary</i>	<u>41,000</u>	287	264
A.3.	Incidental Expenses		1,005	795
A.4.	Postal and Telecommunications Services			
	<i>Original</i>	£680,000		
	<i>Supplementary</i>	<u>157,000</u>	837	883
A.5.	Office Machinery and Other Office Supplies			
	<i>Original</i>	£4,187,000		
	<i>Less Supplementary</i>	<u>25,000</u>	4,162	3,563
A.6.	Office Premises Expenses			
	<i>Original</i>	£960,000		
	<i>Less Supplementary</i>	<u>39,000</u>	921	657
OTHER SERVICES				
B.	Payment in Respect of Catering and Bar Staff Employed by the Joint House Services Committee			
	<i>Original</i>	£589,000		
	<i>Supplementary</i>	<u>43,000</u>	632	748
C.	Expenses of Delegates to other Parliamentary Assemblies			
	<i>Original</i>	£150,000		
	<i>Less Supplementary</i>	<u>14,000</u>	136	137
D.	Televising of proceedings of Dáil Éireann and Seanad Éireann and other services			
	<i>Original</i>	£1,000,000		
	<i>Less Supplementary</i>	<u>98,000</u>	902	1,247
E.1.	Cumann Parlaiminteach na hÉireann - Inter-Parliamentary Activities (Grant-in-Aid)			
	<i>Original</i>	£230,000		
	<i>Less Supplementary</i>	<u>29,000</u>	201	177

	Service	Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
E.2.	British-Irish Inter-Parliamentary Body (Grant-in-Aid)			
	<i>Original</i>	<i>£171,000</i>		
	<i>Less Supplementary</i>	<i>71,000</i>	100	100
F.1.	Allowances to or in respect of Former Members of the Houses of the Oireachtas			
	<i>Original</i>	<i>£12,000</i>		
	<i>Less Supplementary</i>	<i>10,000</i>	2	2
F.2.	Grant to Irish Parliamentary (former members) Society	4	4	-
G.	Ciste Pinsean Thithe an Oireachtais (Comhaltaí) (Grant-in-Aid)			
	<i>Original</i>	<i>£3,061,000</i>		
	<i>Supplementary</i>	<i>365,000</i>	3,426	3,373
H.	Pension Scheme for Secretarial Assistants			
	<i>Original</i>	<i>£87,000</i>		
	<i>Supplementary</i>	<i>85,000</i>	172	165
I.	Expenses relating to Oireachtas Committees			
	<i>Original</i>	<i>£298,000</i>		
	<i>Supplementary</i>	<i>1,456,000</i>	1,754	1,336

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

J.1.	Dáil Éireann			
	<i>Original</i>	<i>£8,547,000</i>		
	<i>Supplementary</i>	<i>497,000</i>	9,044	8,996
J.2.	Seanad Éireann			
	<i>Original</i>	<i>£1,990,000</i>		
	<i>Supplementary</i>	<i>80,000</i>	2,070	2,068
J.3.	European Parliament (including superannuation payments)	831	823	-

**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>£5,274,000</i>		
	<i>Supplementary</i>	<i>36,000</i>	5,310	5,173
K.2.	Seanad Éireann			
	<i>Original</i>	<i>£796,000</i>		
	<i>Less Supplementary</i>	<i>61,000</i>	735	743

Service		Estimate Provision	Outturn	Closing Accruals	
		£'000	£'000	£'000	
TRAVEL EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS					
L.1.	Dáil Éireann				
	Original	£2,300,000			
	Supplementary	<u>324,000</u>	2,624	2,563	322
L.2.	Seanad Éireann				
	Original	£1,000,000			
	Supplementary	<u>198,000</u>	1,198	1,179	119
L.3.	Committee Travel		395	311	15
OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS					
M.1.	Dáil Éireann				
	Original	£4,042,000			
	Supplementary	<u>835,000</u>	4,877	4,777	124
M.2.	Seanad Éireann				
	Original	£925,000			
	Supplementary	<u>164,000</u>	<u>1,089</u>	<u>1,101</u>	<u>(84)</u>
	Gross Total				
	Original	£46,928,000			
	Supplementary	<u>4,149,000</u>	51,077	49,507	914
	Deduct:-				
N.	Appropriations in Aid				
	Original	£528,000			
	Less Supplementary	<u>136,000</u>	<u>392</u>	<u>494</u>	<u>35</u>
	Net Total				
	Original	£46,400,000			
	Supplementary	<u>4,285,000</u>	<u>50,685</u>	<u>49,013</u>	<u>879</u>
SURPLUS TO BE SURRENDERED		£1,671,662	€ 2,122,573		

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			49,013
Changes in Capital Assets			
Purchases Cash	(1,045)		
Depreciation	<u>2,887</u>	1,842	
Assets under Development			
Cash Payments		(3)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1)		
Increase in Stock	<u>(311)</u>	<u>(312)</u>	<u>1,527</u>
Direct Expenditure			50,540
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	10,485		
Notional Rents	<u>3,455</u>		<u>13,940</u>
Operating Cost			<u>64,480</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			7,277
Assets under Development (Note 4)			<u>12</u>
			7,289
Current Assets			
Stocks (Note 11)		1,129	
Prepayments		670	
Accrued Income		35	
Other Debit Balances:			
Parliamentary Printing	375		
Recoupable Energy Costs	265		
Advances to OPW	106		
Travel Imprests	76		
Other Suspense Items	<u>409</u>	1,231	
PMG Balance and Cash	921		
Less Orders Outstanding	<u>(1,168)</u>	(247)	
Net Liability from the Exchequer (Note 5)		<u>11</u>	
Total Current Assets		<u>2,829</u>	
Less Current Liabilities			
Accrued Expenses		1,584	
Other Credit Balances:			
Payroll Deductions	216		
Due to State (Note 12)	724		
Other Suspense Items	<u>55</u>	<u>995</u>	
Total Current Liabilities		<u>2,579</u>	
Net Current Assets			<u>250</u>
Net Assets			<u>7,539</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	15,866	2,407	18,273
Additions	<u>815</u>	<u>206</u>	<u>1,021</u>
Gross Assets at 31 December 2001	<u>16,681</u>	<u>2,613</u>	<u>19,294</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	7,430	1,700	9,130
Depreciation for the year	<u>2,725</u>	<u>162</u>	<u>2,887</u>
Cumulative Depreciation at 31 December 2001	<u>10,155</u>	<u>1,862</u>	<u>12,017</u>
Net Assets at 31 December 2001	<u>6,526</u>	<u>751</u>	<u>7,277</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications £'000
Amounts brought forward at 1 January 2001	9
Cash Payments for the Year	<u>3</u>
Amounts carried forward at 31 December 2001	<u>12</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 2001

	£'000	£'000
Surplus to be surrendered		1,672
Less Exchequer Grant Undrawn		<u>(1,683)</u>
Net Liability from the Exchequer		<u>(11)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		1,231
Less: Creditors		
Due to State	(724)	
Credit Balances: Suspense	(271)	
Net PMG position and cash	<u>(247)</u>	<u>(1,242)</u>
		<u>(11)</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	23	The cost of attendance at meetings of other parliamentary assemblies and other travel and subsistence items was lower than anticipated.
A.3.	210	A number of Public Relations related projects including the "Leinster House Video" did not proceed as anticipated resulting in savings of £91,000. Also, owing to slippage in due payment dates for a major consultancy project, consultancy costs for payment in 2001 amounting to £74,000 did not materialise until February 2002.
A.4.	(46)	The excess arose as a result of (1) the cost of repair and replacement of the PABX System following flooding, (2) additional postal and courier costs arising from Committee Inquiries, and (3) higher than anticipated expenditure on mobile phones.
A.5.	599	The IT Project, "Acts of the Oireachtas on CD Rom" did not proceed giving rise to savings of £500,000.
A.6.	264	Savings arose as a result of lower than anticipated maintenance costs.
B.	(116)	Payment of arrears under the PCW together with the recruitment of additional staff for new services gave rise to the excess.
D.	(345)	There were additional costs associated with works outside the tender specification for the parliamentary televising contract. Payment of the production charges for the first quarter of 2002 was made in December, 2001.
E.1.	24	A proposed visit by one incoming delegation did not take place and costs associated with the IPU Conference in September 2001, were lower than anticipated.

- I. 418 The volume of additional expenditure (on consultancy and legal advice) associated with Committee Inquiries which arose for payment in 2001, was lower than anticipated.
- L.3. 84 The total cost of claims in respect of Committee travel was less than anticipated.

7. APPROPRIATIONS IN AID

			Estimated £	Realised £
1.	Sales of Parliamentary Publications		-	187
2.	Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann			
	Original	£215,000		
	Less Supplementary	<u>157,000</u>	58,000	147,019
3.	Income from services provided by the Broadcasting Unit			
	Original	£95,000		
	Less Supplementary	<u>40,000</u>	55,000	57,436
4.	Surplus income of catering and bar services			
	Original	£170,000		
	Supplementary	<u>16,000</u>	186,000	182,500
5.	Members' contributions under the European Parliament (Irish Representatives) Pension Scheme, 1979			
	Original	£38,000		
	Less Supplementary	<u>4,000</u>	34,000	42,048
6.	Miscellaneous			
	Original	£10,000		
	Supplementary	<u>49,000</u>	<u>59,000</u>	<u>65,047</u>
Total				
	Original	£528,000		
	Less Supplementary	<u>136,000</u>	<u>392,000</u>	<u>494,237</u>

Explanation of Variation

2. A decision was taken by the Joint Committee on Broadcasting and Parliamentary Information that access fees, for broadcasters, to the proceedings of the Oireachtas would be abolished. However, some outstanding fees were received late in the year which resulted in higher than anticipated income.
5. Refunds from the scheme were higher than had been forecast.
6. Receipts due for miscellaneous items are difficult to estimate accurately.

8. COMMITMENTS

The Global figure for Commitments likely to materialise amounts to £1,150,306

9. DETAILS OF EXTRA REMUNERATION

Table 1: Staff of the Office

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	108,569	-	-	-
Overtime and extra attendance	396,106	163	-	14,507
Miscellaneous	<u>2,985</u>	-	-	-
Total extra remuneration	<u>507,660</u>			

Note:
Certain individuals received extra remuneration in more than one category.

Table 2: Personnel Employed Under the Scheme of Secretarial Assistance for Non-Office Holders

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	33,287	6	2	-
Overtime and extra attendance	<u>831,963</u>	239	86	10,895
Total extra remuneration	<u>865,250</u>			

Note:
Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

£63,419 was paid in 2001 to meet the cost of the new Human Resource Management System (HRMS) which will be installed in 2002 (Department of Finance sanction S11/1/00 refers).

A total of £1,000 was paid to 5 officers as *ex-gratia* payments for additional duties arising from the Committee of Public Accounts Examination of the Report of the Comptroller and Auditor General of Investigation into the Administration of Deposit Interest Retention Tax and Related Matters during the period 1 January, 1986 to 1 December, 1998. In addition a total of £5,900 was paid to 10 other officers as *ex-gratia* payment for service to the Office.

Payments totalling £20,866 were made to 3 retired members of staff who were re-employed during 2001.

Salary costs of £40,535 for one post temporarily filled by staff from the Department of Foreign Affairs were borne by that Department.

A sum of £77,517 was received from Subhead N (Change Management Fund) of Vote 6, Office of the Minister for Finance and expended in 2001. An additional amount of £33,258 for expenses incurred in 2001 was received in March 2002.

11. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	33
IT Consumables	21
Parliamentary Publications	1,066
Other	<u>9</u>
	<u>1,129</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Withholding Tax	106
Income Tax	481
Value Added Tax	3
Pay Related Social Insurance	<u>134</u>
	<u>724</u>

KIERAN COUGHLAN
Accounting Officer

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT
28 March 2002

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 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Houses of the Oireachtas. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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 grants-in-aid and for payment of certain grants under a cash-limited scheme.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	6,727	6,249	-
A.2.	Travel and Subsistence	653	531	177
A.3.	Incidental Expenses	1,000	885	112
A.4.	Postal and Telecommunications Services	450	439	50
A.5.	Office Machinery and Other Office Supplies	982	1,037	41
A.6.	Office Premises Expenses	500	510	14
A.7.	Consultancy Services	484	129	6
OTHER SERVICES				
B.	National Economic and Social Council (Grant-in-Aid)	573	573	-
C.	Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988	280	142	-
D.	Forum for Peace and Reconciliation	10	-	-
E.	Commemoration Initiatives	50	160	-
F.	All-Party Committee on the Constitution	259	259	-
G.1.	Information Society Commission	565	241	-
G.2.	Information Society Awareness	800	620	(11)
H.	National Centre for Partnership and Performance	600	493	(6)
I.	National Economic and Social Forum (Grant-in-Aid)	574	574	-
J.	Tribunal of Inquiry I (Dunnes Payments)	200	-	-
L.	Tribunal of Inquiry II (Payments to Messrs CJ Haughey and M Lowry)	2,731	1,766	9
N.	Millennium Celebrations	10,218	8,137	9
O.	Independent Commission of Inquiry	720	658	41
R.	Office for National Economic and Social Development	100	36	-
T.	National Forum on Europe			
	Original	£Nil		
	Supplementary	1,000	181	106
	Gross Total	28,477	23,620	548
Deduct. -				
S.	Appropriations in Aid	5	64	-
	Net Total	28,472	23,556	548
SURPLUS TO BE SURRENDERED		£4,916,232	€ 6,242,327	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			23,556
Changes in Capital Assets			
Purchases Cash	(768)		
Depreciation	405		
Loss on Disposals	<u>3</u>	(360)	
Changes in Net Current Assets			
Increase in Closing Accruals	116		
Increase in Stock	<u>(1)</u>	<u>115</u>	<u>(245)</u>
Direct Expenditure			23,311
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	2,343		
Notional Rents	<u>1,262</u>		<u>3,605</u>
Operating Cost			<u>26,916</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			1,182
Current Assets			
Stocks (Note 13)		37	
Prepayments		43	
Other Debit Balances:			
Personal Suspense Accounts	38		
Recoupments due	<u>411</u>	<u>449</u>	
Total Current Assets		<u>529</u>	
Less Current Liabilities			
Accrued Expenses		591	
Other Credit Balances:			
Payroll Deductions	41		
Due to State (Note 14)	<u>212</u>	253	
Net Liability to the Exchequer (Note 4)		43	
PMG Balance and Cash	(1,227)		
Less Orders Outstanding	<u>1,380</u>	<u>153</u>	
Total Current Liabilities		<u>1,040</u>	
Net Current Liabilities			<u>(511)</u>
Net Assets			<u>671</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	1,782	764	2,546
Additions	544	175	719
Disposals	(9)	-	(9)
Gross Assets at 31 December 2001	<u>2,317</u>	<u>939</u>	<u>3,256</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	1,150	525	1,675
Depreciation for the year	345	60	405
Depreciation on Disposals	(6)	-	(6)
Cumulative Depreciation at 31 December 2001	<u>1,489</u>	<u>585</u>	<u>2,074</u>
Net Assets at 31 December 2001	<u>828</u>	<u>354</u>	<u>1,182</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 2001

	£'000	£'000
Surplus to be surrendered		4,916
Less Exchequer Grant Undrawn		<u>(4,873)</u>
Net Liability to the Exchequer		<u>43</u>
Represented by:		
Debtors		
Net PMG position and cash	(153)	
Debit Balances: Suspense	<u>449</u>	296
Less: Creditors		
Due to State	(212)	
Credit Balances: Suspense	<u>(41)</u>	<u>(253)</u>
		<u>43</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

£15m funding in respect of property acquisitions for the Digital Hub, plus interest of £214,987, was repaid to the Exchequer as the purchase process was not completed in time. The moneys were subsequently reallocated to the project.

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.7.	355	Expenditure on consultancy services was less than anticipated as some projects did not commence in 2001 as planned
C.	138	59 projects were allocated funding in 1999. The draw down of this funding was ongoing during 2000 and 2001. In 2001, 10 projects drew some or all of their funding and 8 projects have yet to draw down some or all of their allocation. It is expected that all remaining funds will be disbursed in 2002.
E.	(110)	The cost overrun occurred because of the costs arising from the reinterment of the 10 volunteers who were executed during the War of Independence and also in respect of an application for funding for the Battle of Kinsale Commemoration.
G.1.	324	The original Commission's term of office had expired. A new Commission was appointed in late 2001.
G.2.	180	The draw down of funding for the Equalskills project was less than projected during 2001.
H.	107	Since the National Centre for Partnership and Performance did not become fully operational until January 2002, less expenditure was incurred in 2001 than was anticipated.
J.	200	Variation of £200,000 arose as parties who were granted representation have not yet submitted their claims to have their costs paid.
L.	965	Savings arose as legal costs did not arise as early as anticipated, as the Tribunal's work is ongoing.
N.	2,081	The number of Millennium projects which were in a position to draw down funding was less than anticipated.
O.	62	It was difficult to accurately forecast the costs of the Inquiry for 2001.
R	64	Savings arose as the full costs associated with the establishment of the National Economic and Social Development Office did not arise in 2001.
T	(180)	The National Forum on Europe was launched on 18 October 2001. A minimum provision was made at the time in the Department of the Taoiseach Vote for the Forum pending detailed estimates which were subsequently prepared by the Forum's Secretariat, on the basis of a programme of work agreed by the Forum.

7. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Miscellaneous	<u>5,000</u>	<u>64,247</u>

Explanation of Variation

- The variation in miscellaneous receipts arose as the number of out-of date payable orders and cancellations from 2000 were higher than anticipated, and miscellaneous receipts were higher than anticipated.

8. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to £5,444,295. 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. In addition, there may be payments associated with the Tribunals of Inquiry, these amounts cannot yet be determined.

9. MATURED LIABILITIES

Matured liabilities outstanding at year end amounted to £178,062.

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	168,165	55	8	47,752
Overtime and extra attendance	<u>204,688</u>	104	14	10,225
Total extra remuneration	<u>372,853</u>			

Note:

- The maximum individual payment of £47,752 refers to an allowance which was sanctioned and paid in 2001, but was backdated to 1997.
- Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

The account includes a sum of £26,000 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach and the Minister of State in 2001.

In addition to expenditure in the Administrative Budget, a sum of £562,659 was received from the Change Management Fund, Subhead N of the Finance Vote.

In addition to expenditure in the Administrative Budget and Subhead G.1, the Information Society Commission, a sum of £169,082 was received from the Information Society Fund, administered by the Department of Finance.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £539,481 is included in the estimate for 2002.

Awards totalling £12,582 were made to 234 individuals under the scheme for the recognition of exceptional performance. In addition four individuals received payments of £3,000 each.

12. COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2001

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001 £	Total Expenditure to 31 December 2001 £
All-Party Committee on the Constitution	1996	259,000	1,177,000
Tribunal of Inquiry I (Dunnes Payments)	1997	-	5,234,601
Tribunal of Inquiry II (Payments to Messrs Haughey and Lowry)	1997	1,766,003	6,925,217
Independent Commission of Inquiry	2000	658,436	943,316

13. STOCKS

Stocks at 31 December 2001 comprise:

	£'000
Stationery	25
IT Consumables etc	7
Publications	<u>5</u>
	<u>37</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

	£'000
Income Tax	120
Pay Related Social Insurance	33
Retention Tax	<u>59</u>
	<u>212</u>

DERMOT MCCARTHY
Accounting Officer
DEPARTMENT OF THE TAOISEACH
28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of the Taoiseach. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

ORDNANCE SURVEY IRELAND

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	8,986	7,563	-
A.2.	Travel and Subsistence	400	444	26
A.3.	Incidental Expenses	700	924	82
A.4.	Postal and Telecommunications Services	300	297	30
A.5.	Office Machinery and other Office Supplies	100	121	5
A.6.	Office Premises Expenses	400	437	14
A.7.	Consultancy and Legal Services	1,100	165	2
A.8.	Machinery and Equipment	4,240	4,545	(152)
A.9.	Motor Vehicles	230	167	2
Gross Total		16,456	14,663	9
<i>Deduct:-</i>				
B.	Appropriations in Aid	6,500	10,778	2,371
Net Total		<u>9,956</u>	<u>3,885</u>	<u>(2,362)</u>
SURPLUS TO BE SURRENDERED		£6,071,265	€ 7,708,916	

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

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

Office Equipment is generally depreciated on a straight line basis at a rate of 20% per annum. However, this rate may be accelerated where deemed appropriate.

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

2. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			3,885
Changes in Capital Assets			
Purchases Cash		(1,050)	
Depreciation		2,066	
Assets under Development			
Cash Payments		(738)	
Changes in Net Current Assets			
Increase in Closing Accruals	52		
Increase in Stock	<u>(54)</u>	<u>(2)</u>	<u>276</u>
Direct Expenditure			4,161
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	750		
Notional Rents	<u>1,660</u>		<u>2,410</u>
Operating Cost			<u>6,571</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			2,995
Assets under Development (Note 5)			<u>738</u>
			3,733
Current Assets			
Stocks (Note 12)		1,439	
Prepayments		295	
Accrued Income		2,371	
Other Debit Balances:			
Suspense		54	
Imprest		3	
PMG Balance and Cash	1,225		
Less Orders Outstanding	<u>(1,078)</u>	147	
Net Liability from the Exchequer (Note 6)		<u>45</u>	
Total Current Assets		<u>4,354</u>	
Less Current Liabilities			
Accrued Expenses		304	
Other Credit Balances:			
Suspense	34		
Payroll Deductions	69		
Due to State (Note 13)	<u>146</u>	<u>249</u>	
Total Current Liabilities		<u>553</u>	
Net Current Assets			<u>3,801</u>
Net Assets			<u>7,534</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Motor Vehicles	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	16,645	625	414	17,684
Additions	<u>978</u>	<u>-</u>	<u>72</u>	<u>1,050</u>
Gross Assets at 31 December 2001	<u>17,623</u>	<u>625</u>	<u>486</u>	<u>18,734</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001	13,054	397	222	13,673
Depreciation for the year	<u>1,975</u>	<u>38</u>	<u>53</u>	<u>2,066</u>
Cumulative Depreciation at 31 December 2001	<u>15,029</u>	<u>435</u>	<u>275</u>	<u>15,739</u>
Net Assets at 31 December 2001	<u>2,594</u>	<u>190</u>	<u>211</u>	<u>2,995</u>

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	Computer Application £'000
Amounts brought forward at 1 January 2001	-
Cash Payments for the Year	738
Transferred to Asset Register	<u>-</u>
Amounts carried forward at 31 December 2001	<u>738</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 2001

	£'000	£'000
Surplus to be surrendered		6,071
Less Exchequer Grant Undrawn		<u>(6,116)</u>
Net Liability from the Exchequer		<u>(45)</u>

Represented by:

Debtors

Net PMG position and cash	147	
Debit Balances: Suspense	<u>57</u>	204

Less: Creditors

Due to State	(146)	
Credit Balances: Suspense	<u>(103)</u>	<u>(249)</u>
		<u>(45)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	1,423	The mapping assistant recruitment programme was not fully completed until mid 2001, resulting in savings. In addition, several permanent positions within the OSI remain vacant. Thirdly, the budget provision was overestimated.
A.3.	(224)	An additional flying contract was undertaken which had not been provided for. Additional Management and Technical training was arranged to support organisational development and new staff.
A.7.	935	Delay in the commencement of the 1:5000 rural mapping outsourcing programme resulted in an underspend. In addition, legal and consultancy fees provided to prepare for the OSI's change of status were lower than expected.
A.8.	(305)	Advancement of a new computer system to meet organisational needs resulted in a deposit being paid late in 2001.
A.9	63	Vehicle repair and maintenance costs were lower than expected for 2001.

8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Sales of maps	2,535,000	4,632,252
2. Royalty fees	3,900,000	5,969,328
3. Miscellaneous receipts	65,000	176,045
Total	<u>6,500,000</u>	<u>10,777,625</u>

Explanation of Variation

- Continued strong performance and the improved performance by existing agents, in addition to the set up of more new agent outlets, has led to increased sales of maps.
- There has been increased demand for digital products. A number of unexpected contracts were signed during 2001 and OSI continued to devote extra resources to monitoring and collecting royalty and licensing fees, resulting in considerable growth.
- There was higher than expected demand for control and service products.

9. COMMITMENTS

At 31 December, 2001 Commitments totalled £1,680,072 most of which relates to software and hardware development and maintenance contracts.

10. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of £823,000 was included in the estimate for 2002.

11. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	43,604	83	-	-
Overtime and extra attendance	286,000	129	17	10,483
Total extra remuneration	<u>329,604</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Ordnance Survey map stocks	1,332
Ordnance Survey consumable stocks	<u>107</u>
	<u>1,439</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	77
Pay Related Social Insurance	43
Value Added Tax	<u>26</u>
	<u>146</u>

RICHARD KIRWAN
Accounting Officer
ORDNANCE SURVEY IRELAND
4 September 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Ordnance Survey Ireland for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by Ordnance Survey Ireland. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 2 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	18,426	14,726	-
A.2.	Travel and Subsistence	510	488	7
A.3.	Incidental Expenses	1,943	1,072	(11)
A.4.	Postal and Telecommunications Services	949	912	107
A.5.	Office Machinery and Other Office Supplies	2,485	6,317	157
A.6.	Office Premises Expenses	2,194	969	213
A.7.	Consultancy Services	338	202	8
A.8.	Collection of Statistics	<u>17,759</u>	<u>6,418</u>	<u>26</u>
	Gross Total	44,604	31,104	507
<i>Deduct. -</i>				
A.9.	Appropriations in Aid	<u>1,170</u>	<u>761</u>	<u>16</u>
	Net Total	<u>43,434</u>	<u>30,343</u>	<u>491</u>
SURPLUS TO BE SURRENDERED		£13,090,772	€ 16,621,852	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			30,343
Changes in Capital Assets			
Purchases Cash	(2,599)		
Disposals Cash	16		
Depreciation	1,977		
Loss on Disposals	<u>6</u>	(600)	
Assets under Development			
Cash Payments		(2,937)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(120)		
Increase in Stock	<u>(29)</u>	<u>(149)</u>	<u>(3,686)</u>
Direct Expenditure			26,657
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	5,288		
Notional Rents	<u>1,778</u>		<u>7,066</u>
Operating Cost			<u>33,723</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			8,034
Assets under Development (Note 4)			<u>2,913</u>
			10,947
Current Assets			
Stocks (Note 11)		175	
Prepayments		305	
Accrued Income		90	
Other Debit Balances		672	
PMG Balance and Cash	487		
Less Orders Outstanding	<u>(638)</u>	(151)	
Net Liability from the Exchequer (Note 5)		<u>444</u>	
Total Current Assets		<u>1,535</u>	
Less Current Liabilities			
Accrued Expenses		812	
Deferred Income		74	
Other Credit Balances		134	
Due to State (Note 12)		<u>831</u>	
Total Current Liabilities		<u>1,851</u>	
Net Current Liabilities			<u>(316)</u>
Net Assets			<u>10,631</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Land and Buildings	Office Equipment and Machinery	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	-	11,696	1,771	13,467
Additions	27	3,512	235	3,774
Disposals	-	(455)	(4)	(459)
Gross Assets at 31 December 2001	<u>27</u>	<u>14,753</u>	<u>2,002</u>	<u>16,782</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001	-	6,217	991	7,208
Depreciation for the year	5	1,781	191	1,977
Depreciation on Disposals	-	(433)	(4)	(437)
Cumulative Depreciation at 31 December 2001	<u>5</u>	<u>7,565</u>	<u>1,178</u>	<u>8,748</u>
Net Assets at 31 December 2001	<u>22</u>	<u>7,188</u>	<u>824</u>	<u>8,034</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications £'000
Amounts brought forward at 1 January 2001	1,215
Cash Payments for the Year	2,937
Transferred to Asset Register	(1,175)
Adjustment in respect of cancelled projects	(64)
Amounts carried forward at 31 December 2001	<u>2,913</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 2001

	£'000	£'000
Surplus to be surrendered		13,091
Less Exchequer Grant Undrawn		<u>(13,535)</u>
Net Liability from the Exchequer		<u>(444)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		672
Less: Creditors		
Net PMG position and cash	(151)	
Due to State	(831)	
Credit Balances: Suspense	<u>(134)</u>	<u>(1,116)</u>
		<u>(444)</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	3,700	The deferment of the 2001 Census of Population due to the Foot and Mouth Disease outbreak reduced staff costs in the year.
A.3.	871	The deferment of the 2001 Census of Population due to the Foot & Mouth Disease outbreak resulted in reduced expenditure under this Subhead in the year for miscellaneous items such as advertising.
A.5.	(3,832)	Additional expenditure was incurred due to the build up for the deferred Census of Population in 2001. Computer hardware and scanning equipment as well as the necessary software had already been purchased when the decision was made to defer.
A.6.	1,225	The reduced expenditure was due to the deferment of the Census of Population 2001.
A.7.	136	A number of consultancies, some of which related to SMI, did not take place in 2001.
A.8.	11,341	The reduced expenditure was due to the deferment of the Census of Population 2001. Much of the preliminary work had already been done when the decision was made to defer in March 2001. While the appointment of supervisory field staff was at an advanced stage, none of the 4,000 temporary field staff had been recruited when the final decision was taken.

7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. European Union Receipts	970,000	472,667
2. Miscellaneous	<u>200,000</u>	<u>288,643</u>
Total	<u>1,170,000</u>	<u>761,310</u>

Explanation of Variation

1. European Union contracts expected were not realised
2. Sales of C.S.O. publications were greater than anticipated.

8. COMMITMENTS

As at 31 December 2001, commitments likely to materialise in future years amount to £3,725,876.

9. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	76,185	114	1	5,261
Overtime and extra attendance	433,431	385	8	12,073
Shift and roster allowances	33,976	16	-	-
Miscellaneous	<u>22,875</u>	285	-	-
Total extra remuneration	<u>566,467</u>			

Note:
Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of £1,097,077 is included in the Estimate for 2002.

In accordance with the Administrative Budget Agreement, 285 awards totalling £22,875 were made under the Exceptional Performance scheme. The highest award was £2,840.

An *ex-gratia* payment of £9,411 was made in settlement of a claim for compensation for injuries received as a result of an accident on CSO premises.

A payment of £7,876 was paid to University College Cork in respect of a scholarship in statistical studies.

Flexibility Allowances totalling £3,500 were paid to 4 staff members in respect of the Census of Population.

In addition to expenditure in the Administrative Budget, a sum of £79,337 was received from the Change Management Fund, Subhead N of Vote 6, Office of the Minister for Finance.

A further amount of £82,282 was received from the Information Society Fund, Subhead Q of Vote 6, Office of the Minister for Finance.

Payments made during the year to a retired civil servant in receipt of a civil service pension amounted to £21,670.

11. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	114
IT Consumables	27
Publications ¹	<u>34</u>
	<u>175</u>

Note:

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

12. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	146
Pay Related Social Insurance	119
Value Added Tax	39
Pension Contributions	520
Withholding Tax	<u>7</u>
	<u>831</u>

DONAL GARVEY
Accounting Officer
 CENTRAL STATISTICS OFFICE
 28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Central Statistics Office. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 3 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	20,057	18,770	-
A.2.	Travel and Subsistence	567	589	26
A.3.	Incidental Expenses	2,038	1,748	-
A.4.	Postal and Telecommunications Services	700	791	-
A.5.	Office Machinery and Other Office Supplies	2,850	2,868	11
A.6.	Office Premises Expenses	1,000	575	5
A.7.	Consultancy Services	1,349	766	55
A.8.	Centre for Management and Organisation Development	300	296	35
OTHER SERVICES				
B.	Consultancy Services	1,000	1,873	359
C.	Economic and Social Research Institute – Administration and General Expenses (Grant-in-Aid)	1,947	1,947	-
D.	Institute of Public Administration (Grant-in-Aid)	2,059	2,059	-
E.	Losses in respect of certain loans for Industrial Development purposes advanced by ICC Bank plc	-	-	-
F.	Gaeleagras na Seirbhíse Poiblí	155	149	1
G.	Civil Service Arbitration and Appeals Procedures	35	25	-
H.1.	Review Body on Higher Remuneration in the Public Sector	55	44	-
H.2.	Public Service Benchmarking Body	1,190	1,522	1,109
I.	Contribution to the Common Fund for Commodities	71	-	-
J.1.	Structural Funds Technical Assistance and Other Costs	3,052	1,931	125
J.2.	Technical Assistance Costs of Regional Assemblies (Grant-in-Aid)	560	469	49
K.	Determination Committees	100	-	-
L.	Payments to the Promoters of Certain Charitable Lotteries (<i>National Lottery Funded</i>)	6,000	6,000	-
M.	Euro Changeover Board of Ireland	14,685	13,052	734
N.	Change Management Fund	4,500	4,603	28

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
O.1.	Peace Programme	3,000	2,425	(625)
O.2.	North-South INTERREG	3,500	170	-
O.3.	Special EU Programmes Body	795	1,222	-
P.	Other Community Initiatives	1,300	172	(60)
Q.	Information Society	13,915	10,715	-
R.	Civil Service Childcare Initiative	<u>5,000</u>	-	-
Gross Total		91,780	74,781	1,852
<i>Deduct</i>				
S.	Appropriations in Aid	<u>465</u>	<u>689</u>	<u>220</u>
Net Total		<u>91,315</u>	<u>74,092</u>	<u>1,632</u>
SURPLUS TO BE SURRENDERED		£17,223,370	€ 21,869,168	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			74,092
Changes in Capital Assets			
Purchases Cash	(1,515)		
Disposals Cash	1		
Depreciation	1,372		
Loss on Disposals	<u>19</u>	(123)	
Assets Under Development			
Cash Payments		(623)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,165		
Decrease in Stock	<u>29</u>	<u>1,194</u>	<u>448</u>
Direct Expenditure			74,540
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	7,772		
Notional Rents	<u>2,807</u>		<u>10,579</u>
Operating Cost			<u>85,119</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			3,836
Assets Under Development (Note 4)			<u>134</u>
			3,970
Current Assets			
Stocks (Note 15)		39	
Prepayments		869	
Accrued Income		220	
Other Debit Balances:			
Recoupable Salaries	640		
Recoupment of Travel Expenditure	16		
Travel Imprests	35		
Other Suspense Items	<u>169</u>	860	
PMG Balance and Cash	3,484		
Less Orders Outstanding	<u>(2,467)</u>	<u>1,017</u>	
Total Current Assets		<u>3,005</u>	
Less Current Liabilities			
Accrued Expenses		2,721	
Other Credit Balances:			
Payroll Deductions	112		
Due to State (Note 16)	634		
Other Suspense Items	<u>506</u>	1,252	
Net Liability to the Exchequer (Note 5)		<u>625</u>	
Total Current Liabilities		<u>4,598</u>	
Net Current Liabilities			<u>(1,593)</u>
Net Assets			<u><u>2,377</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	I.T. Equipment	Furniture and Fittings	Office Equipment	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	6,390	2,307	533	9,230
Additions	1,286	151	808	2,245
Disposals	(291)	(23)	-	(314)
Gross Assets at 31 December 2001	<u>7,385</u>	<u>2,435</u>	<u>1,341</u>	<u>11,161</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001	4,413	1,469	365	6,247
Depreciation for the year	966	188	218	1,372
Depreciation on Disposals	(274)	(20)	-	(294)
Cumulative Depreciation at 31 December 2001	<u>5,105</u>	<u>1,637</u>	<u>583</u>	<u>7,325</u>
Net Assets at 31 December 2001	<u>2,280</u>	<u>798</u>	<u>758</u>	<u>3,836</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In-House Computer Applications £'000
Amounts brought forward at 1 January 2001	251
Cash Payments for the Year	623
Transferred to Asset Register	(739)
Adjustment	(1)
Amounts carried forward at 31 December 2001	<u>134</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 2001

	£'000	£'000
Surplus to be surrendered		17,223
Less Exchequer Grant Undrawn		<u>(16,598)</u>
Net Liability to the Exchequer		<u>625</u>
Represented by:		
Debtors		
Net PMG position and cash	1,017	
Debit Balances: Suspense	<u>860</u>	1,877
Less: Creditors		
Due to State	(634)	
Credit Balances: Suspense	<u>(618)</u>	<u>(1,252)</u>
		<u>625</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £392 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.6.	425	The saving is due to the delayed spending in respect of a number of projects including improvements to accommodation in a number of the Department's buildings.
A.7.	583	The saving is mainly due to reduced and delayed spending on a number of consultancies.
B.	(873)	The provision under this subhead can vary significantly from one year to the next due to demands arising as a result of particular Government decisions and policies. As such there is no identifiable trend to the expenditure.
G.	10	There were fewer sittings of the board in 2001 than expected.
H.1.	11	Most of the variance was due to fees being less than expected. In addition, the cost of consultancy services in connection with the review of posts in the third level education sector proved somewhat less than expected.
H.2.	(332)	The cost of consultancy, travel and subsistence and salaries was higher than expected, mainly because at the time of the preparation of the original estimate, the precise research methodology and procedures to be used had not been decided by the Body.
I.	71	There was no demand in 2001 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.
J.1.	1,121	Savings arose in the subhead due to the winding down of measures under the 1994-1999 Programme and measures under the 2000-2006 Programme still being in their developmental stages.
J.2.	91	The saving arose because the Regional Operational Programmes were still in their early stages.
K.	100	There was no expenditure under this subhead in 2001 as no situations arose which would have required investigation by Determination Committees. The Central Bank have a number of situations under review, but the level of expenditure cannot be guaranteed, as this is entirely dependent on the Central Bank.
M.	1,633	The saving is due to lower than expected expenditure on NGO projects, LoCall telephone enquiry services, pay and unused contingency provision.
O.1.	575	The saving arose because of the later than expected approval of the Programme by the European Commission.
O.2.	3,330	As for Subhead O.1, this subhead was also affected by the delay in achieving approval from the European Commission on the programme.
O.3.	(427)	Insufficient provision was made in respect of the administration costs of the SEUPB for 2001 because administration costs expected to arise in 2000 did not arise until 2001.
P.	1,128	The negotiations with the European Commission to obtain formal approval for the INTERREG III Programmes took longer than expected.
Q.	3,200	The saving arose as a result of projects approved under the fund in 2001 starting later than expected.
R.	5,000	No expenditure arose in 2001 as the project was in its initial planning stage.

8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	5,000	5,710
2. Receipts from the EU in relation to the National Information Programme on the changeover to EMU and the Euro	300,000	497,539
3. Receipts from Departments in respect of Foreign Language Classes	30,000	8,690
4. Other Community Initiatives	30,000	-
5. Miscellaneous	<u>100,000</u>	<u>176,781</u>
Total	<u>465,000</u>	<u>688,720</u>

Explanation of Variation

2. EU receipts were higher than expected, mainly because of timing factors.
3. Receipts decreased due to the discontinuation of some classes from Autumn 2000. Student numbers were also affected by a temporary move to other premises during refurbishment of the Language Training Centre at Lansdowne House.
4. The estimated moneys that might have been received into the subhead did not materialise.
5. It is the nature of miscellaneous receipts that it is difficult to estimate the amount that will accrue in any year with any degree of precision.

9. COMMITMENTS

Commitments at year end totalled £3,238,984.

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	153,569	74	7	10,828
Overtime and extra attendance	433,395	209	27	16,198
Miscellaneous	<u>47,260</u>	63	1	11,923
Total extra remuneration	<u>634,224</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

The 2002 Estimate provision includes carry forward savings of £1,442,817 from 2001.

One officer received an *ex-gratia* payment of £20,000. This was part of the agreed terms of a conciliated settlement to be paid involving ill-health retirement.

Official gifts of a value of £950 were given during the year.

Vote 6

This account includes expenditure of £169,744 in respect of 5 officers who were serving outside the Department for all or part of 2001 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 £13,250 was spent on merit awards. This comprised 92 individual awards and 6 group awards. The payments, some of which were in respect of 1999 and 2000, ranged from £20 to £360.

Consultancy payments of £2,145 were made to one retired member of staff in receipt of a Civil Service pension.

Payments totalling £556,404 were paid from the Change Management Fund (Subhead N. of the Vote) in relation to the following projects for the Department of Finance:

	£
Gender Equality Report (Launch)	25,419
Leaders for Tomorrow	47,605
Management Information Framework Project	100,000
Management Information Framework (Central Section projects)	68,598
MSc Strategic Management	57,628
Performance Management (Staff)	88,815
Performance Management (Training)	69,016
Printing of General Council Report No. 1368	5,198
Review of Partnership	32,640
Study into Career Progression of Persons with Disability	56,441
Review of SMI/Organising a Changing Europe	<u>5,044</u>
	<u>556,404</u>

Payments totalling £1,124,034 were paid from the Information Society Fund (Subhead Q of the Vote).

The Net Allied Services expenditure of £7,772,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on the other Votes;

Vote	£'000
7 Superannuation and Retired Allowances	5,564
10 Office of Public Works	2,099
20 Garda Síochána	<u>109</u>
Total	<u>7,772</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 £
J.1.	Structural Funds Technical Assistance and other costs	3,052,000	1,930,925
J.2.	Technical Assistance Costs of Regional Assemblies	560,000	469,352
O.1.	Peace Programme	3,000,000	2,425,374
O.2.	North-South INTERREG	3,500,000	169,533
O.3.	The Special EU Programmes Body	795,000	1,221,540
P.	Other Community Initiatives	<u>1,300,000</u>	<u>172,382</u>
		<u>12,207,000</u>	<u>6,389,106</u>

13. COMMISSIONS AND INQUIRIES

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001 £	Cumulative Expenditure to 31 December 2001 £
Civil Service Arbitration Board	1950/51	16,610	471,142
Review Body on Higher Remuneration in the Public Sector	1969/70	44,173	1,458,634
Civil Service Appeals Board	1993	8,484	27,004
Public Service Benchmarking Body	2000	<u>1,521,750</u>	<u>1,521,750</u>
		<u>1,591,017</u>	<u>3,478,530</u>

14. NATIONAL LOTTERY FUNDING

The following subheads were entirely funded from the National Lottery:

Subhead	Provision £'000	Outturn £'000
L Payments to the Promoters of Certain Charitable Lotteries	<u>6,000</u>	<u>6,000</u>
L Detailed Breakdown	£	
Gael-Linn	405,297	
The Liffey Trust	34,272	
The Hanley Centre	53,486	
Asthma Society of Ireland	55,474	
Associated Charities Trust	53,194	
Irish Cancer Society	302,396	
The Polio Fellowship of Ireland	302,396	
Irish Wheelchair Association	40,165	
Rehab Group	4,599,309	
Mulranny Day Centre Housing	10,988	
West of Ireland Alzheimer Foundation	78,542	
Drogheda Community Services	64,481	

15. STOCKS

Stocks at 31 December 2001 comprise:

	£'000
Stationery	25
IT Consumables etc.	<u>14</u>
Total	<u>39</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

	£'000
Income Tax	345
Pay Related Social Insurance	116
Withholding Tax	116
Value Added Tax	58
Pensions	<u>(1)</u>
Total	<u>634</u>

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
28 March 2002

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 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.	Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	92,795	88,467	-
B.	Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	20,373	19,745	-
C.	<i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	1,826	1,859	-
D.	Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	20,306	19,756	-
E.	Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	2	1	-
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	11,817	9,460	-
G.	Injury Grants and Medical Fees	140	130	-
H.	Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	8	9	-
I.	Fees to Pensions Board	35	36	-
Gross Total		147,302	139,463	-
<i>Deduct:-</i>				
J.	Appropriations in Aid	18,140	20,870	-
Net Total		129,162	118,593	-
SURPLUS TO BE SURRENDERED		£10,569,411	€ 13,420,384	

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 2001

	£'000	£'000	£'000
Current Assets			
Other Debit Balances:			
Suspense		9	
PMG Balance and Cash	4,013		
Less Orders Outstanding	<u>(615)</u>	<u>3,398</u>	
Total Current Assets			3,407
Less Current Liabilities			
Net Liability to the Exchequer (Note 2)			<u>3,407</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 2001

	£'000	£'000
Surplus to be surrendered		10,569
Less Exchequer Grant Undrawn		<u>(7,162)</u>
Net Liability to the Exchequer		<u>3,407</u>
Represented by:		
Debtors		
Net PMG position and cash	3,398	
Debit Balances: Suspense	<u>9</u>	<u>3,407</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.	4,328	The savings arose from overestimation of the amount required to meet expenditure arising from the application of pay increase recommendations to relevant pensioners.
F.	2,357	The variation was mainly due to overestimation of the amount required for payment of lump sums to officers retiring on grounds of ill-health or on age grounds.
G.	10	Expenditure on injury grants in respect of accidents on duty is subject to variation from year to year.

4. APPROPRIATIONS IN AID

	Estimated £	Realised £
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).	2,000	1,878
2. Receipt from the Social Welfare Consolidation Act, 1993 (No. 38 of 1993) in respect of pension liability of staff	6,500,000	6,500,000
3. Receipts in respect of pension liability of staff on loan, etc	350,000	348,997
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others	9,464,000	10,138,803
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)	1,194,000	2,821,476
6. Repayment of Gratuities etc	10,000	97,775
7. Purchase of Notional Service	580,000	937,697
8. Miscellaneous	<u>40,000</u>	<u>23,562</u>
Total	<u>18,140,000</u>	<u>20,870,188</u>

Explanation of Variation

4. The difference is due to an increase in the number of civil servants.
5. The increase is due to the additional contributions of 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 officers will avail of the scheme each year.
8. It is not possible to accurately predict miscellaneous receipts.

5. DETAILS OF EXTRA REMUNERATION

In 2001, there were no waivers of abatement of pension. In the case of nine civil servants where special circumstances were deemed to apply, fees were determined without reference to the former salary.

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for Superannuation and Retired Allowances. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	4,883	4,213	-
A.2.	Travel and Subsistence	478	408	6
A.3.	Incidental Expenses	140	166	6
A.4.	Postal and Telecommunications Services	50	43	-
A.5.	Office Machinery and Other Office Supplies	230	293	5
A.6.	Office Premises Expenses	70	62	4
A.7.	Consultancy and Legal Fees	<u>150</u>	<u>74</u>	-
Gross Total		6,001	5,259	21
Deduct:-				
A.8.	Appropriations in Aid	<u>1,600</u>	<u>1,389</u>	<u>201</u>
Net Total		<u>4,401</u>	<u>3,870</u>	<u>(180)</u>
SURPLUS TO BE SURRENDERED		£530,918	€ 674,127	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			3,870
Changes in Capital Assets			
Purchases Cash	(178)		
Depreciation	<u>150</u>	(28)	
Changes in Net Current Assets			
Increase in Closing Accruals	62		
Decrease in Stock	<u>3</u>	<u>65</u>	<u>37</u>
Direct Expenditure			3,907
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		493	
Notional Rents		<u>239</u>	<u>732</u>
Operating Cost			<u>4,639</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			338
Current Assets			
Stocks (Note 10)		6	
Accrued Income		201	
Other Debit Balances:			
Suspense		38	
PMG Balance and Cash	261		
Less Orders Outstanding	<u>(78)</u>	<u>183</u>	
Total Current Assets		<u>428</u>	
Less Current Liabilities			
Accrued Expenses		21	
Other Credit Balances:			
Payroll Deductions	1		
Due to State (Note 11)	<u>103</u>	104	
Net Liability to the Exchequer (Note 4)		<u>117</u>	
Total Current Liabilities		<u>242</u>	
Net Current Assets			<u>186</u>
Net Assets			<u>524</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	903	229	1,132
Additions	164	14	178
Disposals	<u>(2)</u>	-	<u>(2)</u>
Gross Assets at 31 December 2001	<u>1,065</u>	<u>243</u>	<u>1,308</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	665	157	822
Depreciation for the year	126	24	150
Depreciation on Disposals	<u>(2)</u>	-	<u>(2)</u>
Cumulative Depreciation at 31 December 2001	<u>789</u>	<u>181</u>	<u>970</u>
Net Assets at 31 December 2001	<u>276</u>	<u>62</u>	<u>338</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 2001

	£'000	£'000
Surplus to be surrendered		531
Less Exchequer Grant Undrawn		<u>(414)</u>
Net Liability to the Exchequer		<u>117</u>
Represented by:		
Debtors		
Net PMG position and cash	183	
Debit Balances: Suspense	<u>38</u>	221
Less: Creditors		
Due to State	(103)	
Credit Balances: Suspense	<u>(1)</u>	<u>(104)</u>
		<u>117</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	670	Savings arose as a result of high staff turnover and delays in filling in vacancies.
A.2.	70	Staff vacancies also led to lower than anticipated travel and subsistence costs.
A.3.	(26)	The excess was due to higher than anticipated training costs, in particular in the areas of professional audit training and Performance Management training.
A.5.	(63)	Additional expenditure was incurred in relation to the replacement of obsolete equipment.
A.7.	76	The programme of Value for Money studies did not require the anticipated level of consultancy support.

6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipt of Audit Fees	<u>1,600,000</u>	<u>1,389,446</u>

Explanation of Variation

The timing of receipt of audit fees varies with the completion of the audit work.

7. COMMITMENTS

Commitments likely to materialise in subsequent years amount to £172,754. Of this amount £157,527 represents contractual obligations the Office has entered into with firms of accountants to provide audit services, £14,306 is in respect of a consultancy service for Value for Money Examination and £921 is in respect of temporary contract staff.

8. DETAILS OF EXTRA REMUNERATION

	Amount	Number of	Recipients of	Max. Individual
	Paid	Recipients	£5,000 or more	Payment of
	£			£5,000 or more
	£			£
Higher, special or additional duties	15,577	14	1	5,826
Overtime and extra attendance	916	1	-	-
Total extra remuneration	<u>16,493</u>			

Note:

Certain individuals received extra remuneration in more than one category.

9. MISCELLANEOUS ITEMS

Costs totalling £39,791 in respect of one senior auditor on secondment to the Directorate General Economic and Financial Affairs in Luxembourg were borne by the Vote.

£37,584 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance. The funds were applied as follows:

Subhead A.1. (Salaries) £12,776

Subhead A.3. (Training) £24,808

Official gifts to a value of £127 were given during the year.

10. STOCKS

Stocks at 31 December 2001 comprise:

	£'000
Stationery	2
Consumables etc.	4
	<u>6</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	51
Pay Related Social Insurance	23
Pension Contributions	21
Withholding Tax	7
Value Added Tax	<u>1</u>
	<u>103</u>

JOHN BUCKLEY
Accounting Officer
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
28 March 2002

**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 the year ended 31 December 2001.

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 of the Vote of the Office of the Comptroller and Auditor General 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 2001 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. In my opinion, proper books of account have been kept by the Office of the Comptroller and Auditor General. The Appropriation Account is in agreement with the books of account.

Ronan J. Nolan
Deloitte & Touche
Chartered Accountants & Registered Auditors
Deloitte & Touche House
Earlsfort Terrace
Dublin 2
6 September 2002

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2001 has been audited on my behalf by Ronan J. Nolan 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 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

OFFICE OF THE REVENUE COMMISSIONERS

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	168,488	157,827	-
A.2.	Travel and Subsistence	4,100	3,893	49
A.3.	Incidental Expenses	8,500	9,271	597
A.4.	Postal and Telecommunications Services	12,203	10,924	420
A.5.	Office Machinery and Other Office Supplies	24,165	22,808	(671)
A.6.	Office Premises Expenses	6,000	6,078	243
A.7.	Consultancy Services	4,936	5,939	32
A.8.	Machinery and Equipment for Security Printing and Stamping	343	352	14
A.9.	Motor Vehicles	1,632	618	18
A.10.	Law Charges, Fees and Rewards	3,690	5,132	6
A.11.	Compensation and Losses	280	152	-
A.12.	Information Society - Electronic Government - Revenue On-Line Services (ROS)	<u>6,000</u>	<u>6,347</u>	<u>11</u>
Gross Total		240,337	229,341	719
<i>Deduct:-</i>				
A.13.	Appropriations in Aid	<u>23,258</u>	<u>25,530</u>	<u>598</u>
Net Total		<u>217,079</u>	<u>203,811</u>	<u>121</u>
SURPLUS TO BE SURRENDERED		£13,267,541	€ 16,846,302	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			203,811
Changes in Capital Assets			
Purchases Cash	(12,103)		
Disposals Cash	30		
Depreciation	23,355		
Gain on Disposals	(25)	11,257	
Assets under Development			
Cash Payments		(11,276)	
Changes in Net Current Assets			
Increase in Closing Accruals	886		
Increase in Stock	(422)	464	445
Direct Expenditure			204,256
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	21,234		
Notional Rents	12,230		33,464
Operating Cost			<u>237,720</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			15,160
Assets under Development (Note 4)			<u>24,183</u>
			39,343
Current Assets			
Stocks (Note 12)		1,469	
Prepayments		2,300	
Accrued Income		792	
Other Debit Balances:			
Shared Buildings Advances	626		
Advances to OPW for building works etc.	917		
Advances for Travel and Subsistence purposes	53		
Miscellaneous Suspense	22		
Recoupable Expenditure	<u>686</u>	2,304	
PMG Balance and Cash	10,755		
Less Orders Outstanding	<u>(7,557)</u>	3,198	
Net Liability from the Exchequer (Note 5)		<u>172</u>	
Total Current Assets		<u>10,235</u>	
Less Current Liabilities			
Accrued Expenses		3,019	
Deferred Income		194	
Other Credit Balances:			
Payroll Deductions	1,867		
Due to State (Note 13)	3,390		
Vote Deposits	<u>417</u>	<u>5,674</u>	
Total Current Liabilities		<u>8,887</u>	
Net Current Assets			<u>1,348</u>
Net Assets			<u>40,691</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	135,270	27,012	162,282
Additions	20,069	1,630	21,699
Disposals	(7,418)	(30)	(7,448)
Gross Assets at 31 December 2001	<u>147,921</u>	<u>28,612</u>	<u>176,533</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	123,479	21,967	145,446
Depreciation for the year	20,493	2,862	23,355
Depreciation on Disposals	(7,398)	(30)	(7,428)
Cumulative Depreciation at 31 December 2001	<u>136,574</u>	<u>24,799</u>	<u>161,373</u>
Net Assets at 31 December 2001	<u>11,347</u>	<u>3,813</u>	<u>15,160</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications £'000
Amounts brought forward at 1 January 2001	22,367
Cash Payments for the Year	11,276
Transferred to Asset Register	(9,460)
Amounts carried forward at 31 December 2001	<u>24,183</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 2001

	£'000	£'000
Surplus to be surrendered		13,268
Less Exchequer Grant Undrawn		<u>(13,440)</u>
Net Liability from the Exchequer		<u>(172)</u>

Represented by:

Debtors

Net PMG position and cash	3,198	
Shared Buildings Advances	626	
Advances to OPW for building works etc.	917	
Advances for Travel and Subsistence purposes	53	
Miscellaneous Suspense	22	
Recoupable Expenditure	<u>686</u>	5,502

Less: Creditors

Payroll Deductions	(1,867)	
Due to State	(3,390)	
Vote Deposits	<u>(417)</u>	<u>(5,674)</u>
		<u>(172)</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. An amount of £909,084 in respect of bank interest on a Revenue Account held with the Central Bank was paid to the Exchequer.
2. The sum of £51,041 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994.
3. Witness expenses amounted to £1,498.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.9.	1,014	Expenditure which had been expected to arise in 2001 was deferred.
A.10.	(1,442)	A higher number of cases was concluded than had been anticipated resulting in a corresponding increase in solicitors' expenses.
A.11.	128	A lower number of court cases were concluded than had been anticipated resulting in a corresponding reduction in compensation costs.

8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Receipts for services relating to pay-related Social Insurance Scheme	20,403,000	20,403,000
2 Moneys received for special attendance of officers	375,000	338,674
3 Fines, forfeitures, law costs recovered	1,550,000	2,869,368
4 Proceeds of customs sales	75,000	20,048
5 Bill of entry receipts	45,000	66,349
6 Receipts from sale of official cars	35,000	29,805
7 Inward Processing Compensatory Interest	50,000	61,434
8 Miscellaneous	<u>725,000</u>	<u>1,741,429</u>
Total	<u>23,258,000</u>	<u>25,530,107</u>

Explanation of Variation

- 2. It is difficult to estimate receipts for this item.
- 3. Receipts cannot be closely estimated
- 4. Receipts vary with the quantity of seizures sold and the prices realised.
- 5. Receipts vary with demand.
- 6. The number of cars sold was lower than estimated.
- 7. Difficult to estimate receipts for this item.
- 8. Difficult to anticipate receipts as numerous items involved.

9. COMMITMENTS

Commitments likely to materialise amount to £1,034,300.

10. DETAILS OF EXTRA REMUNERATION

	Amount	Number of	Recipients of	Max. Individual
	Paid	Recipients	£5,000 or more	Payment of
	£			£5,000 or more
	£			£
Higher, special or additional duties	610,519	844	10	14,924
Overtime and extra attendance	7,816,330	4,430	368	36,527
Shift and roster allowances	349,903	181	20	11,073
Miscellaneous	<u>69,626</u>	73	-	-
Total extra remuneration	<u>8,846,378</u>			

Note:

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 £11,045,585 was included in the Estimate for 2002.

In addition to the amount expended under subheads A.5. a sum of £313,949 was received from the Information Society Fund, subhead Q. of the Vote for the Office of the Minister for Finance.

In addition to the amount expended under subheads A.1., A.2 and A.7., a sum of £292,392 was received from the Change Management Fund, subhead N. of the Vote for the Office of the Minister for Finance.

A total of £273,052 was spent on Exceptional Performance Awards (i.e. 162 individual awards ranging from £50 to £5,000 and 9 group awards ranging from £750 to £5,898).

The cost of Revenue staff on loan to other Departments without recoupment was £246,992.

Compensation of £25,000 was paid in respect of legal action taken by a member of staff.

Compensation of £88,000 was paid in respect of legal action taken by a company.

£47,218 (including £20,832 interest) was paid to a member of staff in respect of arrears of a higher duty allowance. This payment was made on the basis of legal advice obtained in the context of High Court proceedings.

56 awards totalling £12,250 were made under the Input (Staff Suggestion) Scheme.

12. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	1,070
IT Consumables etc.	<u>399</u>
	<u>1,469</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

£'000

Income Tax	2,003
Pay Related Social Insurance	739
Withholding Tax	570
Value Added Tax (Intra EU Acquisitions)	34
Perks Tax	44
	<u>3,390</u>

FRANK DALY

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Revenue Commissioners. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 4 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances			
	<i>Original</i>	<i>£16,928,000</i>		
	<i>Less Supplementary</i>	<i><u>350,000</u></i>	16,578	16,324
A.2.	Travel and Subsistence			-
	<i>Original</i>	<i>£990,000</i>		
	<i>Supplementary</i>	<i><u>60,000</u></i>	1,050	1,091
A.3.	Incidental Expenses			53
	<i>Original</i>	<i>£450,000</i>		
	<i>Supplementary</i>	<i><u>250,000</u></i>	700	734
A.4.	Postal and Telecommunications Services			14
	<i>Original</i>	<i>£773,000</i>		
	<i>Supplementary</i>	<i><u>32,000</u></i>	805	812
A.5.	Office Machinery and other Office Supplies			10
	<i>Original</i>	<i>£2,200,000</i>		
	<i>Less Supplementary</i>	<i><u>400,000</u></i>	1,800	1,939
A.6.	Office Premises Expenses			(7)
	<i>Original</i>	<i>£850,000</i>		
	<i>Supplementary</i>	<i><u>123,000</u></i>	973	996
A.7.	Consultancy Services			75
			300	252
				7
OTHER SERVICES				
B.	President's Household Staff: Wages and Allowances		444	453
				1
C.1.	Zoological Society of Ireland		2,000	2,000
				-
C.2.	Irish College Paris (Grant)		5,000	5,000
				-
C.3.	Irish College Rome (Grant)		200	200
				-
C.4.	Louvain Institute for Ireland in Europe (Grant)		300	300
				-
D.	Purchase of Sites and Buildings			
	<i>Original</i>	<i>£28,000,000</i>		
	<i>Supplementary</i>	<i><u>9,000,000</u></i>	37,000	34,909
E.	New Works, Alterations and Additions			4
	<i>Original</i>	<i>£127,240,000</i>		
	<i>Supplementary</i>	<i><u>15,894,000</u></i>	143,134	142,503
F.1.	Maintenance and Supplies			705
	<i>Original</i>	<i>£20,922,000</i>		
	<i>Supplementary</i>	<i><u>6,878,000</u></i>	27,800	27,998
				817

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
F.2.	Government Supplies Agency			
	Original	£1,475,000		
	Supplementary	<u>150,000</u>	1,671	107
F.3.	Rents, Rates, etc			
	Original	£49,795,000		
	Supplementary	<u>4,000,000</u>	55,771	(1,110)
F.4.	Fuel, Electricity, Water, Cleaning Materials, etc.	562	486	103
G.	Purchase and Maintenance of Engineering Plant and Machinery and Stores			
	Original	£2,197,000		
	Supplementary	<u>120,000</u>	2,395	136
H.1.	Hydrometric and Hydrological Investigations and Monitoring			
	Original	£499,000		
	Supplementary	<u>511,000</u>	880	7
H.2.	Drainage and Localised Flood Relief - Design and Construction Works			
	Original	£9,500,000		
	Less Supplementary	<u>1,250,000</u>	8,559	273
H.3.	Drainage – Maintenance			
	Original	£9,915,000		
	Less Supplementary	<u>700,000</u>	9,509	122
H.4.	Engineering Works			
	Original	£500,000		
	Less Supplementary	<u>289,000</u>	<u>187</u>	-
	Gross Total			
	Original	£281,040,000		
	Supplementary	<u>34,029,000</u>	314,969	1,317
Deduct:-				
I.	Appropriations in Aid			
	Original	£11,546,000		
	Supplementary	<u>1,549,000</u>	<u>13,716</u>	<u>2,394</u>
	Net Total			
	Original	£269,494,000		
	Supplementary	<u>32,480,000</u>	<u>301,253</u>	<u>(1,077)</u>
SURPLUS TO BE SURRENDERED		£721,413	€ 916,006	

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 10 – Office of Public Works is compiled in accordance with the Statement of Accounting Policies and Principles with exceptions listed here. Accounting protocols appropriate to the specific requirements of the OPW have been developed and these have been published and circulated to relevant bodies including the Department of Finance and the Comptroller and Auditor General. These protocols will form the basis for the Corporate Accounts to be published in the OPW Annual Report for 2001.

(a) Accrued Expenses

Liabilities are represented as goods or services received prior to 31 December 2001, which were paid for during January and February 2002.

(b) Accrued Income

This is represented as demands for payment issued before 31 December 2001 for goods or services provided in 2001 which were unpaid on that date.

(c) Operating Cost Statement

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

(d) Statement of Capital Assets : Valuation of Land and Buildings

- (i) The method of property valuation is being revised in the 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.
- (ii) This process commenced in 1999 with State-owned properties occupied by the OPW itself, which were valued on the “existing use” basis.
- (iii) In 2000, OPW engaged consultants to carry out actual valuations on a sample group of OPW’s investment properties (i.e. non OPW occupied properties) using an “open market” method of valuation. When this process is complete for the entire portfolio, the resulting property revaluations will be reflected in future Appropriation Accounts.
- (iv) Properties purchased since 1 January 1995, which have not been revalued using the method outlined at (ii) above, have been valued at acquisition cost.
- (v) Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle.
- (vi) 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.

(e) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects on-going at 31 December 2001, are not shown as Capital Assets Under Development..

(f) Depreciation

Vehicles

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

Other Capital Assets

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

2. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			301,253
Changes in Capital Assets			
Purchases Cash	(77,191)		
Disposals Cash	77		
Depreciation	3,113		
Gain on Disposals	(37)	(74,038)	
Assets under Development			
Cash Payments		(238)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(71)		
Decrease in Stock	15	(56)	(74,332)
Direct Expenditure			226,921
Expenditure Borne Elsewhere			
Vote 7 - Superannuation and Retired Allowances	10,723		
Notional Rents Payable by OPW	7,934		
Notional Rents Receivable by OPW ¹	(74,524)		
Net Allied Services Expenditure	(186,871)		(242,738)
Operating Cost²			(15,817)

Notes:

1. The figure for "Notional Rents Receivable by OPW" represents the estimated total of all the rents which would be payable to OPW if Government Departments/Offices were required to pay rent to OPW for the State-owned premises they occupy.
2. If the notional rents elements were removed, the Operating Cost would work out at £50.773m.

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			1,992,657
Assets under Development (Note 5)			<u>744</u>
			1,993,401
Current Assets			
Stocks (Note 14)		954	
Prepayments		2,689	
Accrued Income		2,632	
Euro Account		1	
EMTS - Current Account		(1)	
Central Bank Accounts Balances	36,741		
Less Orders Outstanding	<u>(12,786)</u>	<u>23,955</u>	
Total Current Assets		30,230	
Less Current Liabilities			
Accrued Expenses		4,006	
Deferred Income		238	
Other Credit Balances:			
Suspense	22,671		
Due to State (Note 15)	<u>1,124</u>	23,795	
Net Liability to the Exchequer (Note 6)		<u>160</u>	
Total Current Liabilities		<u>28,199</u>	
Net Current Assets			<u>2,031</u>
Net Assets			<u>1,995,432</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Land and Buildings £'000	Plant and Machinery £'000	Office Equipment £'000	Furniture & Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2001	1,905,611	11,672	4,875	6,860	1,929,018
Additions ¹	70,725	2,975	1,062	2,452	77,214
Disposals	(21)	(862)	(581)	-	(1,464)
Revaluations	(181)	(103)	-	-	(284)
Gross Assets at 31 December 2001	<u>1,976,134</u>	<u>13,682</u>	<u>5,356</u>	<u>9,312</u>	<u>2,004,484</u>

Accumulated Depreciation:

Opening Balance at 1 January 2001	-	5,596	2,717	1,796	10,109
Depreciation for the year	-	1,246	1,021	846	3,113
Depreciation on Disposals	-	(814)	(581)	-	(1,395)
Cumulative Depreciation at 31 December 2001	-	<u>6,028</u>	<u>3,157</u>	<u>2,642</u>	<u>11,827</u>
Net Assets at 31 December 2001	<u>1,976,134</u>	<u>7,654</u>	<u>2,199</u>	<u>6,670</u>	<u>1,992,657</u>

Notes:

1. The difference between the additions for Land and Buildings (£70.725m) and the outturn on subhead D – Purchase of Sites and Buildings (£34.909m) is made up mainly of expenditure on the provision of improved accommodation under Subheads E and F1. The additions include an amount of £30.544m paid over to the Office of the Chief State Solicitor in respect of the acquisition of 13/14 Burgh Quay, the contract for which was completed on 8 January 2002.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	Plant and Machinery £'000	In-house Computer Applications ¹ £'000	Totals £'000
Amounts brought forward at 1 January 2001	114	506	620
Cash Payments for the year	68	170	238
Transferred to Asset Register	(114)	-	(114)
Amounts carried forward at 31 December 2001	<u>68</u>	<u>676</u>	<u>744</u>

1. Opening balance has been increased by £79,000 in order to reflect more accurate information.

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		721
Less Exchequer Grant Undrawn		<u>(561)</u>
Net Liability to the Exchequer		<u>160</u>
Represented by:		
Debtors		
Net Central Bank position		23,955
Less: Creditors		
Due to State	(1,124)	
Credit Balances: Suspense	<u>(22,671)</u>	<u>(23,795)</u>
		<u>160</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Proceeds from the Sale of Property	21,231

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

Subhead	Less/(More) Than Provided £'000	Explanation
D.	2,091	The saving resulted from demands under the Asylum Seekers Accommodation Programme being less than expected and the fact that some anticipated purchases under the Garda Programme did not take place.
F.4.	76	The savings arose due to the transfer of fuel costs at the Royal Hospital Kilmainham to the Vote for the Department of Arts, Heritage, Gaeltacht and the Islands.
H.1.	130	The savings arose because expenditure on the purchase of flood event maps was less than expected.
H.4.	24	Expenditure on the Tralee Ship Canal was less than expected as it was found that the existing canal lock gates could not be repaired and will now be replaced in 2002.

9. APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1.	Rents		
	<i>Original</i>		
		£2,700,000	
	<i>Supplementary</i>	<u>1,549,000</u>	
		4,249,000	4,516,148
2.	Dublin Castle Receipts	750,000	829,937
3.	Sales of Property	700,000	85,990
4.	Recoveries by Government Supplies Agency for services carried out on repayment basis	750,000	1,000,095
5.	Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	6,381,000	6,438,759
6.	Fees, etc. , in connection with the operation of the Local Loans Fund	3,000	8,267
7.	Miscellaneous, including sales of surplus stores, hire of plant, etc.	<u>262,000</u>	<u>837,276</u>
	Total	<u>13,095,000</u>	<u>13,716,472</u>

Explanation of Variation

1. Additional rent was received from new tenants and higher than anticipated rental payments were received for mast sites at Garda Stations.
2. The increase is attributable to higher than anticipated receipts at Dublin Castle.
3. The anticipated disposal of some properties did not take place in 2001.
4. Receipts from operating account activities in the GSA were higher than expected due mainly to buoyant sales of publications.
5. Repayments for the Social Insurance Fund were higher than anticipated.
6. Receipts from penal interest were more than anticipated.
7. Miscellaneous receipts exceeded expectations due mainly to the cancellation of a number of payable orders from the previous year, and the refund of incorrect payments.

10. COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 2002 and subsequent years is estimated to be £1,368,234.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2001 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2001.

	£
Expenditure in 2001	158,704,822
Commitments to be met in subsequent years	124,861,031

(C) Major Capital Projects

Expenditure was incurred on 22 projects during 2001 where the total estimated cost of the individual project will exceed £5m. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/2000 £	Expenditure 2001 £	Subsequent Years £
Department of Defence GHQ	6,639,248	124,146	-
Store Street Garda Station	6,764,336	76,730	-
Houses of the Oireachtas - Leinster House 2000	23,582,965	2,645,893	-
Oireachtas Office Blocks - Refurbishment	6,472,042	650,679	-
Leinster House Carpark	-	181,372	14,782,344
Department of Education Main Development	7,365,063	5,970,418	473,000
National Library - NCAD Extension	5,876,382	727,798	500,000
National Library, 4 Kildare St - Refurbishment	155,012	810,229	4,100,000
National Museum - Turlough Park House (a)	6,794,998	2,879,742	500,000
Revenue Commissioners - Custom House, Dublin Port	374,159	2,595,965	7,009,000
Templemore Garda College	2,415,491	2,583,148	118,000
Marine Institute Galway	-	437,973	39,300,000
Development of new facilities at Backweston	2,527,875	4,340,499	202,100,000
Decentralised Offices, Dundalk	2,716,233	10,194,267	190,000
Government Offices, The Glen, Waterford	548,107	712,236	12,995,000
Farmleigh	3,352,228	10,399,557	1,000,000
Coolock Social Welfare Office	372,806	2,789,488	9,422,000
Asylum Seeker Centre - Cork Airport Hotel	-	3,865,572	2,700,000
Asylum Seeker Centre - Knockalisheen	-	6,179,920	180,000
7-9 Merrion Row	-	83,808	18,400,000
Cappamore Flood Relief Scheme	5,197,185	890,289	913,000
Kilkenny Flood Relief Scheme	555,600	3,073,659	23,771,000

Note:

- (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.

(D) Future Payments in respect of leased properties.

There were commitments outstanding at the end of 2001 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.

11. DETAILS OF EXTRA REMUNERATION

	Amount	Number of	Recipients of	Max. Individual
	Paid	Recipients	£5,000 or more	Payment of £5,000 or more
	£			£
Higher, special or additional duties for civil service grades	152,735	67	5	12,200
Overtime for civil service grades	229,044	111	3	19,723
Higher, special or additional duties for OPW grades ¹	1,089,512	741	3	8,381
Overtime for OPW grades ¹	1,812,471	748	105	18,730
Miscellaneous	<u>5,503</u>	29	-	-
Total extra remuneration	<u>3,289,265</u>			

Note:

Certain individuals received extra remuneration in more than one category.

1. Extra remuneration for grades specific to OPW is included for the first time in this years account following the installation of a new Payroll System in 2001. The information provided is in respect of the 2001 tax year (i.e. 6/4/2001 to 31/12/2001).

12. MISCELLANEOUS ITEMS

Compensation and associated legal and miscellaneous costs totalling £562,267 and ranging from £3,420 to £151,000, were paid in thirteen cases of personal injury claims by employees. (Department of Finance delegated sanctions of 5/5/88 and 8/8/91 and sanctions of 1/02/01 and 27/02/01).

Sums totalling £14,322 and ranging from £1,200 to £13,122 were paid in settlement of two 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).

Two ex-gratia payments totalling £2,509 and ranging from £750 to £1,759 were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91).

Five payments totalling £2,932 and ranging from £72 to £1,759 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91).

Following a proposal from the Office's Partnership Committee, the merit pay element of the staff's remuneration package was put into a fund and used to pay for a social function for all staff of the Office. The fund was also used to pay merit awards totalling £3,500 which was made up of seven individual awards of £500 each. (Administrative Budget Agreement paragraph 7.1.4 and E101/1/92).

The outturn for Subhead A.1 includes one payment for £2,000 to a member of staff for exceptional performance during the Foot and Mouth crisis.

Three retired civil servants in receipt of civil service pensions were re-engaged and were paid sums totalling £42,530 and ranging from £498 to £25,193.

In addition to the amount of expenditure under Subhead E, a sum of £9,538 is recoverable from the Department of Finance under the Information Society Fund, Subhead Q of Vote 6, for works in 2001.

Expenditure in 2001 on services provided on a repayment basis included £6,427,044 on Prison Projects and £16,131 on Fishery Harbour Centres.

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 in 1999 as an Extra Exchequer Receipt. The balance of £78,895 was held in a suspense account at 31 December 2001 pending assessment for Capital Gains Tax.

A sum of £47,473 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance, in respect of salaries of staff working on PMDS training.

Penalty interest payments amounting to £9,087 under the Prompt Payments of Accounts Act, 1997 were made by OPW in 2001 in respect of voted and non-voted payments.

13. 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.

14. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Engineering Stocks	731
Building Materials	110
Paper and Stationery	71
Miscellaneous Stocks	<u>42</u>
	<u>954</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Withholding Tax	914
Capital gains tax (Note 12)	79
Income Tax	57
Value Added Tax	34
Pay Related Social Insurance	22
Pension Contributions	14
Loan Repayments	<u>4</u>
	<u>1,124</u>

16. OPERATING ACCOUNTS IN THE GOVERNMENT SUPPLIES AGENCY

Since 1999, the GSA has been using a system of operating accounts for certain income generating activities. Under this new system, activities such as publication sales, furniture services and clothing services which were previously funded from Subhead F2 of Vote 10 are instead funded by receipts generated by the activities themselves, with excess funds being transferred to Appropriations-in-Aid of the OPW Vote whenever prudent. A transfer of £1 million has been made from the operating accounts to Appropriations-in-Aid in each of the years 1999, 2000 and 2001.

17. NEW WORKS, ALTERATIONS AND ADDITIONS

Analysis of Major Expenditure in 2001

Project		Estimate Provision £	Outturn £
1	Garda Stations: Erection of new buildings and major improvement schemes	8,901,000	12,786,871
2	Other Garda Projects	3,784,000	3,401,629
3	Social, Community and Family Affairs: Erection of new buildings and major improvement schemes	6,388,000	3,742,507
4	Social, Community and Family Affairs: Northside Civic Centre, Coolock	3,243,000	2,789,488
5	Rationalisation of Office Accommodation	8,479,000	17,492,857
6	Agriculture: Erection of new buildings and major improvement schemes	405,000	808,241
7	Agriculture: Clonakilty	1,520,000	2,261,375
8	Minor New Works (including Disabled Access Programme)	6,081,000	16,554,861
9	Health and Safety Programme	1,297,000	1,332,619
10	National Museum Programme	2,838,000	8,975,477
11	National Library Programme	2,696,000	1,918,078
12	Farmleigh	7,432,000	10,399,557
13	Dundalk Decentralisation	6,621,000	10,194,267
14	Oireachtas		
	Leinster House	236,000	2,645,893
	Refurbishment of existing accommodation	4,560,000	5,212,067
	Underground Car Park	3,378,000	181,372
15	Department of Education Main Development	4,121,000	5,970,418
16	72/76 St. Stephen's Green Refurbishment	304,000	-
17	New Dublin Custom House	3,040,000	2,595,965
18	Waterford (The Glen) External Façade	3,378,000	712,236
19	Asylum Seekers Programme	15,000,000	14,118,222
20	Hawkins House Refurbishment	1,013,000	364,442
21	Irish Architectural Archive	676,000	191,296
22	Landsdowne House Refurbishment	1,554,000	1,753,091
23	Caherciveen - Legal Aid Board	2,094,000	3,355,932
24	Relocation from Abbotstown: State Laboratory & D/Agriculture Laboratories	8,783,000	4,340,499
25	Decentralised Offices for D/Agriculture to Backweston	169,000	-
26	Marine Institute Galway	1,216,000	437,973
27	Battle of the Boyne Visitor Centre	304,000	4,314
28	Iveagh House Refurbishment - D/Foreign Affairs	1,351,000	703,874
29	Roscommon Decentralisation	1,689,000	-
30	Other Projects	<u>14,689,000</u>	<u>7,257,918</u>
	Original	£127,240,000	
	Supplementary	<u>15,894,000</u>	
Total		<u>143,134,000</u>	<u>142,503,339</u>

18. SERVICES SUPPLIED TO OTHER DEPARTMENTS 2001 (SUBHEAD F.3. - RENTS, RATES, ETC.)

Departments, etc.	Estimate Provision £	Outturn £
Oireachtas	477,000	273,756
Taoiseach	1,691,000	1,197,247
Finance	3,307,000	5,864,068
Revenue	8,631,000	11,673,233
Public Works	5,294,000	3,544,737
Ombudsman	666,000	821,486
Justice, Equality and Law Reform	8,049,000	10,443,320
Environment and Local Government	611,000	823,612
Education and Science	1,109,000	1,588,412
Foreign Affairs	3,701,000	2,093,441
Social, Community and Family Affairs	5,977,000	6,556,009
Health and Children	1,162,000	1,344,777
Agriculture and Food	1,535,000	1,618,168
Enterprise, Trade and Employment	2,849,000	2,894,005
Defence	244,000	230,569
Marine and Natural Resources	310,000	319,859
Public Enterprise	2,359,000	2,753,359
Arts, Heritage, Gaeltacht and Islands	1,583,000	1,575,907
Tourism, Sport and Recreation	<u>240,000</u>	<u>154,837</u>
<i>Original</i>	<i>£49,795,000</i>	
<i>Supplementary</i>	<i><u>4,000,000</u></i>	
Total	<u>53,795,000</u>	<u>55,770,802</u>

BRIAN MURPHY
Oifigeach Cuntasaíochta
OIFIG na nOIBREACHA POIBLÍ
27 Márta 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Public Works. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	2,649	2,363	-
A.2.	Travel and Subsistence	81	73	9
A.3.	Incidental Expenses	219	275	21
A.4.	Postal and Telecommunications Services	39	35	6
A.5.	Apparatus and Chemical Equipment	1,066	1,034	92
A.6.	Office Premises Expenses	170	136	8
A.7.	Consultancy Services	<u>60</u>	<u>25</u>	<u>13</u>
	Gross Total	4,284	3,941	149
<i>Deduct:-</i>				
A.8.	Appropriations in Aid	<u>45</u>	<u>154</u>	<u>36</u>
	Net Total	<u>4,239</u>	<u>3,787</u>	<u>113</u>
SURPLUS TO BE SURRENDERED		£452,291	€ 574,291	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			3,787
Changes in Capital Assets			
Purchases Cash	(465)		
Depreciation	<u>552</u>	87	
Changes in Net Current Assets			
Increase in Closing Accruals	30		
Increase in Stock	<u>(72)</u>	<u>(42)</u>	<u>45</u>
Direct Expenditure			3,832
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	289		
Notional Rents	<u>545</u>		<u>834</u>
Operating Cost			<u>4,666</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			1,206
Current Assets			
Stocks (Note 10)		72	
Prepayments		10	
Accrued Income		36	
Other Debit Balances:			
Suspense	6	6	
PMG Balance and Cash	382		
Less Orders Outstanding	<u>(170)</u>	<u>212</u>	
Total Current Assets		<u>336</u>	
Less Current Liabilities			
Accrued Expenses		159	
Other Credit Balances:			
Due to State (Note 11)	44		
Payroll Deductions	21		
Travel Expenditure to be recouped	4		
EU Research Project	1		
Change Management Fund	<u>7</u>	77	
Net Liability to the Exchequer (Note 4)		<u>141</u>	
Total Current Liabilities		<u>377</u>	
Net Current Liabilities			<u>(41)</u>
Net Assets			<u>1,165</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001¹

	Office Equipment	Furniture and Fittings	Motor Vehicles	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	3,147	10	17	3,174
Additions	<u>489</u>	<u>3</u>	<u>-</u>	<u>492</u>
Gross Assets at 31 December 2001	<u>3,636</u>	<u>13</u>	<u>17</u>	<u>3,666</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001 ²	1,896	2	10	1,908
Depreciation for the year	<u>547</u>	<u>1</u>	<u>4</u>	<u>552</u>
Cumulative Depreciation at 31 December 2001	<u>2,443</u>	<u>3</u>	<u>14</u>	<u>2,460</u>
Net Assets at 31 December 2001	<u>1,193</u>	<u>10</u>	<u>3</u>	<u>1,206</u>

Note:

- Land and Buildings are recorded on the Asset Register of the Vote of the Office of Public Works (No 10).
- Opening Balance has been restated to correct over-depreciation in previous years.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		452
Less Exchequer Grant Undrawn		<u>(311)</u>
Net Liability to the Exchequer		<u>141</u>
Represented by:		
Debtors		
Net FMG position and cash	212	
Debit Balances: Suspense	<u>6</u>	218
Less Creditors		
Due to State	(44)	
Credit Balances: Suspense	<u>(33)</u>	<u>(77)</u>
		<u>141</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.3.	(56)	The excess was due to an increase in training for PMDS, including training identified under SMI.
A.6.	34	Savings arose because the level of maintenance and refurbishment required was less than originally planned.
A.7.	35	The savings arose because the level of consultancy required was less than originally planned.

6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipts for Various Analyses, Examinations, Tests, etc.	35,000	153,847
2. Recoupment from EU for Research/Development Projects	<u>10,000</u>	<u>-</u>
Total	<u>45,000</u>	<u>153,847</u>

Explanation of Variation

1. It is not possible to accurately predict the outturn as it is principally due to work performed for Local Authorities under the Coroners Act, 1962.
2. The shortfall is due to delays in recoupment by the E.U.

7. COMMITMENTS

Orders to the value of £37,947 which were placed during 2001, were not delivered until 2002.

8. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	10,513	8	1	6,341
Overtime and extra attendance	<u>20,869</u>	12	2	5,962
Total extra remuneration	<u>31,382</u>			

Note:
Certain individuals received extra remuneration in more than one category.

9. MISCELLANEOUS ITEMS

A total of £214,217 was included in the 2002 Estimate under the terms of the delegated Administrative Budget scheme.

Awards totalling £4,519 were made to 86 staff members under the scheme for recognition of exceptional performance.

A sum of £29,128 was received from Subhead N. of Vote 6, Office of the Minister for Finance, under the Change Management Fund.

The Net Allied Services Expenditure of £289,000 included in the Operating Cost Statement, relates to expenditure borne on Vote 7 Superannuation and Retired Allowances.

10. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Chemicals and Laboratory Consumables	65
Stationery and IT Consumables	<u>7</u>
	<u>72</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	36
Pay Related Social Insurance	<u>8</u>
	<u>44</u>

DR. MÁIRE C. WALSH
Accounting Officer
STATE LABORATORY
28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the State Laboratory. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31 December 2001, compared with the sum granted, for Secret Service.

Service	Estimate Provision	Outturn	Closing Accruals
	£'000	£'000	£'000
Secret Service	<u>735</u>	<u>307</u>	=
SURPLUS TO BE SURRENDERED	£427,649	€ 543,002	

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 2001

	£'000	£'000
Current Assets		
Net Liability from the Exchequer (Note 2)	17	
Less Current Liabilities		
PMG Balance and Cash	<u>17</u>	
Net Current Assets		=
Net Assets		=

2. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000
Surplus to be surrendered	428
Less Exchequer Grant Undrawn	<u>(445)</u>
Net Liability from the Exchequer	<u>(17)</u>
Represented by:	
Creditors	
Net PMG position and cash	<u>(17)</u>

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

The estimate is necessarily conjectural.

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
15 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 2001 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 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	4,698	4,160	-
A.2.	Travel and Subsistence	195	157	20
A.3.	Incidental Expenses	503	553	12
A.4.	Postal and Telecommunications Services	109	85	1
A.5.	Office Machinery and Other Office Supplies	404	344	17
A.6.	Office Premises Expenses	219	209	3
A.7.	Consultancy Services	1,139	326	38
OTHER SERVICES				
B.	Contributions to International Organisations	30	16	-
C.	Law Reform Commission (Grant-in-Aid)	1,007	1,007	-
D.	General Law Expenses	<u>120</u>	<u>72</u>	<u>19</u>
	Gross Total	8,424	6,929	110
E.	<i>Deduct:-</i>			
	Appropriations in Aid	<u>10</u>	<u>19</u>	<u>17</u>
	Net Total	<u>8,414</u>	<u>6,910</u>	<u>93</u>
SURPLUS TO BE SURRENDERED		£1,504,467	€ 1,910,279	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			6,910
Changes in Capital Assets			
Purchases Cash	(95)		
Depreciation	<u>443</u>	348	
Changes in Net Current Assets			
Increase in Closing Accruals	59		
Decrease in Stock	<u>3</u>	<u>62</u>	<u>410</u>
Direct Expenditure			7,320
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	672		
Notional Rents	<u>658</u>		<u>1,330</u>
Operating Cost			<u>8,650</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			1,038
Current Assets			
Stocks (Note 12)		20	
Prepayments		63	
Accrued Income		17	
Other Debit Balances:			
Personal Imprest	10		
Miscellaneous	1		
Recoupable Travel	<u>1</u>	12	
PMG Balance and Cash	223		
Less Orders Outstanding	<u>(20)</u>	<u>203</u>	
Total Current Assets		<u>315</u>	
Less Current Liabilities			
Accrued Expenses		173	
Other Credit Balances:			
Payroll Deductions	13		
Change Management Fund	13		
Due to State (Note 13)	<u>99</u>	125	
Net Liability to the Exchequer (Note 5)		<u>90</u>	
Total Current Liabilities		<u>388</u>	
Net Current Liabilities			<u>(73)</u>
Net Assets			<u>965</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	1,959	739	2,698
Additions	<u>114</u>	<u>45</u>	<u>159</u>
Gross Assets at 31 December 2001	<u>2,073</u>	<u>784</u>	<u>2,857</u>
Accumulated Depreciation			
Opening Balance at 1 January 2001	1,083	293	1,376
Depreciation for the year	<u>372</u>	<u>71</u>	<u>443</u>
Cumulative Depreciation at 31 December 2001	<u>1,455</u>	<u>364</u>	<u>1,819</u>
Net Assets at 31 December 2001	<u>618</u>	<u>420</u>	<u>1,038</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications £'000
Amounts brought forward at 1 January 2001	55
Cash Payments for the Year	-
Transferred to Asset Register	<u>(55)</u>
Amounts carried forward at 31 December 2001	<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 2001

	£'000	£'000
Surplus to be surrendered		1,504
Less: Exchequer Grant Undrawn		<u>(1,414)</u>
Net Liability to the Exchequer		<u>90</u>
Represented by:		
Debtors		
Net PMG position and cash	203	
Debit Balances: Suspense	<u>12</u>	215
Less: Creditors		
Due to State	(99)	
Credit Balances: Suspense	<u>(26)</u>	<u>(125)</u>
		<u>90</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	538	Savings arose mainly because vacancies remained unfilled or were not filled for large parts of the year.
A.2.	38	Expenditure in respect of attendance at meetings abroad was less than expected.
A.3.	(50)	The excess arose because of increased costs due to advertising for Barristers and Solicitors and because expenditure on incidental expenses such as provision of legal materials for new staff legal and drafting was greater than anticipated.
A.4.	24	Telecommunication costs were lower than anticipated due to staff vacancies.
A.5.	60	The savings arose due to staff vacancies.
A.7.	813	There was less expenditure on contract parliamentary counsel and on IT and other consultancy services due to delays in completing projects.
B.	14	Contributions to an international organisation was less in 2001 than had been provided for.
D.	48	It is difficult to accurately predict these costs.

7. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Miscellaneous	<u>10</u>	<u>19</u>

Explanation of Variation

The increased receipts were largely due to recoupment of salary of a seconded member of staff to a Government Department

8. COMMITMENTS

A commitment of £169,991 has been entered into for library, know-how, drafting, research and clerical support services to be provided in 2002.

9. MATURED LIABILITIES

Matured liabilities undischarged at the year end amounted to £11,447.

10. DETAILS OF EXTRA REMUNERATION

	Amount	Number of	Recipients of	Max. Individual
	Paid	Recipients	£5,000 or more	Payment of
	£			£5,000 or more
	£			£
Higher, special or additional duties	19,440	13	1	7,550
Overtime and extra attendance	11,315	16	-	-
Miscellaneous *	<u>55,437</u>	18	2	25,562
Total extra remuneration	<u>86,192</u>			

Note:

Certain individuals received extra remuneration in more than one category.

* This figure includes Attorney General Allowance and Gratuities.

11. MISCELLANEOUS ITEMS

Two retired civil servants in receipt of civil service pensions were engaged on a Contract basis at a cost of £67,988 and £54,942 respectively.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £363,067 is included in the estimate for 2002.

12. STOCKS

Stocks at 31 December 2001 comprised: £'000

Stationery 20

13. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

£'000

Income Tax	63
Withholding Tax	13
Pay Related Social Insurance	<u>23</u>
	<u>99</u>

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

31 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Attorney General. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	1,948	1,686	-
A.2.	Travel and Subsistence	59	62	3
A.3.	Incidental Expenses	185	270	40
A.4.	Postal and Telecommunications Services	46	45	7
A.5.	Office Machinery and Other Office Supplies	155	192	57
A.6.	Office Premises Expenses	219	209	163
OTHER SERVICES				
B.	Fees to Counsel	9,000	8,876	1,505
C.	General Law Expenses			
	<i>Original</i>	<i>£680,000</i>		
	Supplementary	<u>650,000</u>	<u>1,330</u>	<u>969</u>
Gross Total				
	<i>Original</i>	<i>£12,292,000</i>		
	Supplementary	<u>650,000</u>	12,942	2,744
<i>Deduct:-</i>				
D.	Appropriations in Aid	<u>5</u>	<u>36</u>	<u>-</u>
Net Total				
	<i>Original</i>	<i>£12,287,000</i>		
	Supplementary	<u>650,000</u>	<u>12,937</u>	<u>2,744</u>
SURPLUS TO BE SURRENDERED		£120,572	€ 153,095	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			12,816
Changes in Capital Assets			
Purchases Cash	(210)		
Depreciation	<u>138</u>	(72)	
Changes in Net Current Assets			
Increase in Closing Accruals	433		
Increase in Stock	<u>(17)</u>	<u>416</u>	<u>344</u>
Direct Expenditure			13,160
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,150		
Notional Rents	<u>282</u>		<u>1,432</u>
Operating Cost			<u>14,592</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			454
Current Assets			
Stocks (Note 11)		36	
Prepayments		25	
Other Debit Balances:			
Salary Advances	2		
Impersonal Imprest	1		
Travelling Imprests	8	11	
PMG Balance and Cash	1,240		
Less Orders Outstanding	<u>(995)</u>	<u>245</u>	
Total Current Assets		<u>317</u>	
Less Current Liabilities			
Accrued Expenses		2,769	
Other Credit Balances:			
Payroll Deductions	9		
Due to State (Note 12)	<u>201</u>	210	
Net Liability to the Exchequer (Note 4)		<u>46</u>	
Total Current Liabilities		<u>3,025</u>	
Net Current Liabilities			<u>(2,708)</u>
Net Liabilities			<u>(2,254)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	415	230	645
Additions	<u>147</u>	<u>227</u>	<u>374</u>
Gross Assets at 31 December 2001	<u>562</u>	<u>457</u>	<u>1,019</u>
Accumulated Depreciation			
Opening Balance at 1 January 2001	277	150	427
Depreciation for the year	<u>75</u>	<u>63</u>	<u>138</u>
Cumulative Depreciation at 31 December 2001	<u>352</u>	<u>213</u>	<u>565</u>
Net Assets at 31 December 2001	<u>210</u>	<u>244</u>	<u>454</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 2001

	£'000	£'000
Surplus to be surrendered		121
Less Exchequer Grant Undrawn		<u>(75)</u>
Net Liability to the Exchequer		<u>46</u>
Represented by:		
Debtors		
Net PMG position and cash	245	
Debit Balances: Suspense	<u>11</u>	256
Less: Creditors		
Due to State	201	
Credit Balances: Suspense	<u>9</u>	<u>210</u>
		<u>46</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.3.	(85)	The overrun on this subhead arose due to additional expenditure on advertising for recruitment and on the provision of electronic library services.
A.5.	(37)	The excess arose because expenditure on IT equipment was incurred in 2001 in connection with the transfer of the criminal prosecution function from the Office of the Chief State Solicitor to this Office.
C.	(182)	The principal cause for the overrun on this subhead was an increase in the general level at which cost awards were settled. There was also an increase in the number of large awards.

6. APPROPRIATIONS IN AID

	Estimated £	Realised £
Miscellaneous Receipts	<u>5,000</u>	<u>36,332</u>

Explanation of Variation

The variation is due to a number of out of date payable orders cancelled during the year.

7. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is £4.6 million - the commitments arise from briefs issued to counsel but not yet finalised.

8. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2001 was £1,863.

9. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	33,903	11	3	13,098
Overtime and extra attendance	<u>5,868</u>	15	-	-
Total extra remuneration	<u>39,771</u>			

Note:
Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

Under the delegated administrative budget scheme, a carryover of £59,000 is included in the estimate for 2002.

The Net Allied Services expenditure of £1,149,843 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	47
10 Office of Public Works	993
20 Garda Síochána	<u>110</u>
	<u>1,150</u>

11. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	33
I.T. Consumables	<u>3</u>
	<u>36</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	41
Withholding Tax	150
Pay Related Social Insurance	<u>10</u>
	<u>201</u>

BARRY DONOGHUE
Accounting Officer
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
28 March 2002

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 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Director of Public Prosecutions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

VALUATION OFFICE

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	4,606	4,040	-
A.2.	Travel and Subsistence	445	369	11
A.3.	Incidental Expenses	275	289	(1)
A.4.	Postal and Telecommunications Services	100	59	4
A.5.	Office Machinery and other Office Supplies	916	411	(4)
A.6.	Office Premises Expenses	125	165	14
A.7.	Consultancy Services	120	20	-
OTHER SERVICES				
B.	Valuation Tribunal	175	123	1
C.	Legal Expenses	<u>50</u>	<u>73</u>	<u>-</u>
Gross Total		6,812	5,549	25
<i>Deduct:-</i>				
D.	Appropriations in Aid	<u>1,050</u>	<u>1,190</u>	<u>(300)</u>
Net Total		<u>5,762</u>	<u>4,359</u>	<u>325</u>
SURPLUS TO BE SURRENDERED		£1,403,190	€ 1,781,684	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			4,359
Changes in Capital Assets			
Purchases Cash	(315)		
Depreciation	288		
Loss on Disposals	<u>2</u>	(25)	
Assets under Development			
Cash Payments		(17)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(210)		
Increase in Stock	<u>(1)</u>	<u>(211)</u>	<u>(253)</u>
Direct Expenditure			4,106
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,976</u>
Operating Cost			<u>6,082</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			999
Assets under Development (Note 4)			<u>49</u>
			1,048
Current Assets			
Stocks (Note 11)		13	
Prepayments		30	
Accrued Income		85	
Other Debit Balances:			
Imprest		12	
PMG Balance and Cash	1,350		
Less Orders Outstanding	<u>(38)</u>	<u>1,312</u>	
Total Current Assets		<u>1,452</u>	
Less Current Liabilities			
Accrued Expenses		55	
Deferred Income		385	
Other Credit Balances:			
Payroll Deductions	59		
Due to State (Note 12)	<u>79</u>	138	
Net Liability to the Exchequer (Note 5)		<u>1,186</u>	
Total Current Liabilities		<u>1,764</u>	
Net Current Liabilities			<u>(312)</u>
Net Assets			<u>736</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	1,076	1,001	2,077
Additions	296	21	317
Disposals	(47)	-	(47)
Gross Assets at 31 December 2001	<u>1,325</u>	<u>1,022</u>	<u>2,347</u>
Accumulated Depreciation			
Opening Balance at 1 January 2001	741	364	1,105
Depreciation for the year	178	110	288
Depreciation on Disposals	(45)	-	(45)
Cumulative Depreciation at 31 December 2001	<u>874</u>	<u>474</u>	<u>1,348</u>
Net Assets at 31 December 2001	<u>451</u>	<u>548</u>	<u>999</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	Computer Applications
	£'000
Amounts brought forward at 1 January 2001	32
Cash Payments for the Year	17
Transferred to Asset Register	-
Amounts carried forward at 31 December 2001	<u>49</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 2001

	£'000	£'000
Surplus to be surrendered		1,403
Less Exchequer Grant Undrawn		<u>(217)</u>
Net Liability to the Exchequer		<u>1,186</u>
Represented by:		
Debtors		
Net PMG position and cash	1,312	
Debit Balances: Suspense	<u>12</u>	1,324
Less: Creditors		
Due to State	(79)	
Credit Balances: Suspense	<u>(59)</u>	<u>(138)</u>
		<u>1,186</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.4.	41	Estimated expenditure in connection with revaluation was lower than anticipated.
A.5.	505	Estimated expenditure in connection with revaluation was lower than anticipated.
A.6.	(40)	Certain maintenance costs incurred in 2000 were not invoiced until March 2001.
A.7.	100	Consultancy undertaken in 2001 was covered by the Change Management Fund.
B.	52	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

	Estimated	Realised
	£	£
1. Valuation Tribunal appeal fees	20,000	47,900
2. Valuation certificates	40,000	76,002
3. Valuation revision fees	725,000	708,328
4. Fees from appeals to the Commissioner	200,000	218,915
5. Miscellaneous receipts	<u>65,000</u>	<u>138,418</u>
Total	<u>1,050,000</u>	<u>1,189,563</u>

Explanation of Variations

- 1 Tribunal fee receipts were greater than anticipated.
- 2 & 5 Demand for VO services over the internet and the full year effect of the 2000 increase in Public Office fees which were applied from September 2000 contributed to the increase.

8. COMMITMENTS

At 31 December, 2001 commitments totalled £96,284

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of £304,000 was included in the estimate for 2002.

An addition to the amount expended under Subhead A.7., a sum of £51,979 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance.

10. DETAILS OF EXTRA REMUNERATION

	Amount	Number of	Recipients of	Max. Individual
	Paid	Recipients	£5,000 or more	Payment of
	£			£5,000 or more
	£			£
Higher, special or additional duties	30,831	18	1	6,318
Overtime and extra attendance	<u>52,063</u>	31	2	9,020
Total extra remuneration	<u>82,894</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Valuation Office consumable stocks	8
Valuation Tribunal consumable stocks	<u>5</u>
	<u>13</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	58
Pay Related Social Insurance	15
Withholding Tax	1
Pension Contributions	<u>5</u>
	<u>79</u>

JAMES V. ROGERS
Accounting Officer
 VALUATION OFFICE
 31 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Valuation Office. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
 13 September 2002

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31 December 2001 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	4,000	3,991	-
A.2.	Travel and Subsistence	220	304	22
A.3.	Incidental Expenses	233	341	36
A.4.	Postal and Telecommunications Services	240	217	36
A.5.	Office Machinery and other Office Supplies	1,020	688	(44)
A.6.	Office Premises Expenses	950	1,046	(40)
A.7.	Consultancy, etc. Services	597	630	42
A.8.	Accommodation, Advertising and Purchasing and Printing of Test Papers	<u>1,675</u>	<u>1,587</u>	<u>250</u>
Gross Total		8,935	8,804	302
<i>Deduct:-</i>				
A.9.	Appropriations in Aid	<u>1</u>	<u>4</u>	<u>-</u>
Net Total		<u>8,934</u>	<u>8,800</u>	<u>302</u>
SURPLUS TO BE SURRENDERED		£133,797	€ 169,887	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			8,800
Changes in Capital Assets			
Purchases Cash	(465)		
Depreciation	<u>359</u>	(106)	
Changes in Net Current Assets			
Increase in Closing Accruals	159		
Increase in Stock	<u>(143)</u>	<u>16</u>	<u>(90)</u>
Direct Expenditure			8,710
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>2,538</u>
Operating Cost			<u>11,248</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			1,245
Current Assets			
Stocks (Note 9)	275		
Prepayments	161		
Other Debit Balances:	<u>37</u>	473	
PMG Balance and Cash	638		
Less Orders Outstanding	<u>(416)</u>	<u>222</u>	
Total Current Assets		<u>695</u>	
Less Current Liabilities			
Accrued Expenses	463		
Due to State (Note 10)	88		
Other Credit Balances:	<u>117</u>	668	
Net Liability to the Exchequer (Note 4)		<u>54</u>	
Total Current Liabilities		<u>722</u>	
Net Current Liabilities			<u>(27)</u>
Net Assets			<u>1,218</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	2,061	721	2,782
Additions	<u>423</u>	<u>47</u>	<u>470</u>
Gross Assets at 31 December 2001	<u>2,484</u>	<u>768</u>	<u>3,252</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	1,209	439	1,648
Deprecation for the year	<u>309</u>	<u>50</u>	<u>359</u>
Cumulative Depreciation at 31 December 2001	<u>1,518</u>	<u>489</u>	<u>2,007</u>
Net Assets at 31 December 2001	<u>966</u>	<u>279</u>	<u>1,245</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 2001

	£'000	£'000
Surplus to be surrendered		134
Less Exchequer Grant Undrawn		<u>(80)</u>
Net Liability to the Exchequer		<u>54</u>
Represented by:		
Debtors		
Net PMG position and cash	222	
Debit Balances: Suspense	<u>37</u>	259
Less: Creditors		
Due to State	(88)	
Credit Balances: Suspense	<u>(117)</u>	<u>(205)</u>
		<u>54</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	(84)	The excess on this subhead is due to the higher levels of demand from clients resulting in higher than anticipated spending in the Assessment Services Unit. Payments made to Board Members were also higher than anticipated.
A.3.	(108)	The excess on this subhead is due to the higher than anticipated cost of office cleaning and other office overheads. For 2001 the CSC operated from three different offices at Lower Grand Canal Street, Merrion Square and Merrion Row. No provision was made for the cleaning of the Merrion Square and Merrion Row Offices.
A.5.	332	The saving in this subhead is due to the postponement of a number of IT projects, including an underspend on development work on the Recruitment Management System.

6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Miscellaneous	<u>1,000</u>	<u>4,506</u>

Explanation of Variation

1. Receipts were higher than anticipated due to the refund of salaries overpaid in previous years and receipts from staff for uniforms purchased in 2000.

7. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	111,092	46	9	11,743
Overtime and extra attendance	<u>164,091</u>	141	3	15,658
Total extra remuneration	<u>275,183</u>			

Note:

Certain individuals received extra remuneration in more than one category.

8. MISCELLANEOUS ITEMS

A total of £3,050 was spent on merit awards in 2001.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £135,461 is included in the estimates for 2002.

A total of £128,321 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance (Vote 6).

A total of £617,337 was received from the Information Society Fund, Subhead Q of the Office of the Minister for Finance (Vote 6).

9. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	272
Registry supplies incl. IT Consumables	<u>3</u>
	<u>275</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	37
Pay Related Social Insurance	22
Withholding Tax	28
Value Added Tax	<u>1</u>
	<u>88</u>

BRYAN ANDREWS
Accounting Officer
CIVIL SERVICE COMMISSION
28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Civil Service Commission. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	1,432	1,393	-
A.2.	Travel and Subsistence	45	31	1
A.3.	Incidental Expenses	140	137	5
A.4.	Postal and Telecommunications Services	45	29	1
A.5.	Office Machinery and Other Office Supplies	100	68	(4)
A.6.	Office Premises Expenses	50	34	3
A.7.	Consultancy and Legal Fees	40	47	-
PUBLIC OFFICES COMMISSION				
B.1.	Salaries, Wages and Allowances	258	218	-
B.2.	Travel and Subsistence	10	2	1
B.3.	Incidental Expenses	127	47	2
B.4.	Postal and Telecommunications Services	10	7	(1)
B.5.	Office Machinery and Other Office Supplies	17	27	-
B.6.	Office Premises Expenses	15	8	1
B.7.	Consultancy and Legal Fees	32	68	-
OFFICE OF THE INFORMATION COMMISSIONER				
C.1.	Salaries, Wages and Allowances	700	497	-
C.2.	Travel and Subsistence	14	2	-
C.3.	Incidental Expenses	71	52	8
C.4.	Postal and Telecommunications Services	15	12	-
C.5.	Office Machinery and Other Office Supplies	33	29	(2)
C.6.	Office Premises Expenses	21	15	1
C.7.	Consultancy and Legal Fees	59	125	2
Total		<u>3,234</u>	<u>2,848</u>	<u>18</u>
SURPLUS TO BE SURRENDERED		£385,786	€ 489,847	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			2,848
Changes in Capital Assets			
Purchases Cash	(56)		
Depreciation	93		
Gain on Disposal	(5)	32	
Changes in Net Current Assets			
Increase in Closing Accruals	34		
Increase in Stock	(10)	24	56
Direct Expenditure			2,904
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			900
Operating Cost			3,804

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			259
Current Assets			
Stocks (Note 9)		26	
Prepayments		14	
Other Debit Balances:			
Net Liability from the Exchequer (Note 4)		178	
Total Current Assets		<u>218</u>	
Less Current Liabilities			
Accrued Expenses		32	
Other Credit Balances:			
Payroll Deductions	15		
Due to State (Note 10)	61		
Referendum Commission	<u>25</u>	101	
PMG Balance and Cash	(60)		
Less Orders Outstanding	<u>137</u>	<u>77</u>	
Total Current Liabilities		<u>210</u>	
Net Current Assets			<u>8</u>
Net Assets			<u>267</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001 ¹	553	223	776
Additions	63	-	63
Disposals	<u>(28)</u>	<u>-</u>	<u>(28)</u>
Gross Assets at 31 December 2001	<u>588</u>	<u>223</u>	<u>811</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001 ¹	419	67	486
Depreciation for the year	71	22	93
Depreciation on Disposals	<u>(27)</u>	<u>-</u>	<u>(27)</u>
Cumulative Depreciation at 31 December 2001	<u>463</u>	<u>89</u>	<u>552</u>
Net Assets at 31 December 2001	<u>125</u>	<u>134</u>	<u>259</u>

Note:

1. The opening balances have been adjusted to take account of rounding differences in previous years.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		386
Less Exchequer Grant Undrawn		<u>(564)</u>
Net Liability from the Exchequer		<u>(178)</u>

Represented by:

Less: Creditors

Due to State	(61)	
Credit Balances: Suspense	(40)	
Net PMG position and cash	<u>(77)</u>	<u>(178)</u>
		<u>(178)</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of £20,043.19 was lodged to the Exchequer in respect of an award of costs arising out of High Court proceedings involving the Information Commissioner.

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	14	The saving arose because the level of travel and subsistence was lower than anticipated due in part to measures introduced to minimise the risk of the spread of Foot and Mouth Disease.
A.4.	16	The saving arose because expenditure on postal and telecommunications services was lower than anticipated.
A.5.	32	The saving arose because expenditure on office machinery was lower than expected and IT consultancy costs, which had been budgeted for under this Subhead were paid from Subhead A.7..
A.6.	16	The saving arose because expenditure was lower than expected.
B.3.	80	The saving arose because the level of advertising undertaken by the Public Offices Commission was lower than anticipated.
B.7.	(36)	The excess was due to higher than expected costs for legal services which were required in connection with an investigation carried out by the Public Offices Commission.
C.1.	203	The saving arose because of unavoidable delays in filling posts.
C.2.	12	The saving arose because of lower than anticipated expenditure on Travel and Subsistence.
C.3.	19	The saving arose because of lower than anticipated expenditure by the Office of the Information Commissioner on advertising and publicity.
C.7.	(66)	The excess was due to higher than expected expenditure on legal services.

7. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	15,268	5	1	5,705
Overtime and extra attendance	<u>19,919</u>	23	1	8,848
Total extra remuneration	<u>35,187</u>			

Note:

Certain individuals received extra remuneration in more than one category.

8. MISCELLANEOUS ITEMS

There is a carryover of £259,109 from 2001 to 2002 under the terms of the Administrative Budget Agreement.

A sum of £4,780 was spent on merit awards (*i.e.* nine individual awards ranging from £150 to £1,000 and one group award of £1,880).

In addition to the amounts expended under Subheads A.3., B.3. and C.3. – Incidental Expenses, a sum of £10,000 was received from the Change Management Fund (Subhead N. of the Vote for the Office of the Minister for Finance – Vote 6).

In addition to the amounts expended under Subhead A7. – Consultancy and Legal Fees, a sum of £18,791.57 was received from the Change Management Fund (Subhead N. of the Vote for the Office of the Minister for Finance – Vote 6).

The Public Offices Commission was replaced by the Standards in Public Office Commission which was established on 10 December 2001.

9. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	19
IT Consumables	<u>7</u>
	<u>26</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	33
Pay Related Social Insurance	10
Withholding Tax	<u>18</u>
	<u>61</u>

PAT WHELAN
Accounting Officer
OFFICE OF THE OMBUDSMAN
27 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Ombudsman. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

OFFICE OF THE CHIEF STATE SOLICITOR

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	10,163	9,462	-
A.2.	Travel and Subsistence	152	116	14
A.3.	Incidental Expenses	533	610	60
A.4.	Postal and Telecommunications Services	353	288	30
A.5.	Office Machinery and Other Office Supplies	593	367	27
A.6.	Office Premises Expenses	236	80	8
A.7.	Consultancy Services	135	116	1
OTHER SERVICES				
B.	Fees to Counsel	6,500	6,281	827
C.	General Law Expenses	<u>4,000</u>	<u>2,429</u>	<u>135</u>
Gross Total		22,665	19,749	1,102
<i>Deduct:-</i>				
D.	Appropriations in Aid	<u>147</u>	<u>187</u>	<u>2,960</u>
Net Total		<u>22,518</u>	<u>19,562</u>	<u>(1,858)</u>
SURPLUS TO BE SURRENDERED		£2,956,094	€ 3,753,465	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			19,562
Changes in Capital Assets			
Purchases Cash	(158)		
Depreciation	334		
Loss on Disposal	<u>1</u>	177	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,256)		
Increase in Stock	<u>(11)</u>	<u>(2,267)</u>	<u>(2,090)</u>
Direct Expenditure			17,472
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	491		
Notional Rents	<u>971</u>		<u>1,462</u>
Operating Cost			<u><u>18,934</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			856
Current Assets			
Stocks (Note 11)		53	
Prepayments		40	
Accrued Income		2,960	
Other Debit Balances:			
Advances to OPW	75		
Personal Imprests	7		
Shared Accommodation Costs	56		
Recoverable Balances	<u>49</u>	187	
PMG Balance and Cash	3,594		
Less Orders Outstanding	<u>(1,857)</u>	<u>1,737</u>	
Total Current Assets		<u>4,977</u>	
Less Current Liabilities			
Accrued Expenses		1,142	
Other Credit Balances:			
Due to State (Note 12)	719		
Payroll Deductions	28		
Provincial State Solicitors	23		
Miscellaneous	<u>116</u>	886	
Net Liability to the Exchequer (Note 4)		<u>1,038</u>	
Total Current Liabilities		<u>3,066</u>	
Net Current Assets			<u>1,911</u>
Net Assets			<u>2,767</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2001	1,192	845	2,037
Additions	158	19	177
Disposals	(2)	-	(2)
Gross Assets at 31 December 2001	<u>1,348</u>	<u>864</u>	<u>2,212</u>
Accumulated Depreciation			
Opening Balance at 1 January 2001	760	263	1,023
Depreciation for the year	248	86	334
Depreciation on Disposals	(1)	-	(1)
Cumulative Depreciation at 31 December 2001	<u>1,007</u>	<u>349</u>	<u>1,356</u>
Net Assets at 31 December 2001	<u>341</u>	<u>515</u>	<u>856</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 2001

	£'000	£'000
Surplus to be surrendered		2,956
Less Exchequer Grant Undrawn		<u>(1,918)</u>
Net Liability to the Exchequer		<u>1,038</u>
Represented by:		
Debtors		
Net PMG position and cash	1,737	
Debit Balances: Suspense	<u>187</u>	1,924
Less: Creditors		
Due to State	(719)	
Credit Balances: Suspense	<u>(167)</u>	<u>(886)</u>
		<u>1,038</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of £81,717 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.5.	226	Plans to enhance the IT facilities were not progressed as rapidly as expected and proposals to invest in better quality internal reproduction equipment were not implemented during the year.
A.6.	156	Accommodation costs associated with an expected increase in staff resources did not arise during 2001.
C.	1571	Expenditure on this subhead depends on the level of activity in the Courts and is therefore difficult to forecast. Adjournment of a significant number of army hearing loss cases combined with an emphasis on out of court settlements was a major element in the saving.

7. APPROPRIATIONS IN AID

	Estimated £	Realised £
Costs and Fees received by the Chief State Solicitor, etc.	<u>147,000</u>	<u>187,000</u>

Explanation of Variation

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

8. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2001 amounted to £27,012.

9. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	56,588	23	4	22,582
Overtime and extra attendance	341,863	129	23	14,944
Miscellaneous	<u>160</u>	4	-	-
Total extra remuneration	<u>398,611</u>			

Note:

Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

One Principal Solicitor was on loan to the Department of Enterprise, Trade and Employment on a repayment basis from 1/1/01 to 31/12/01.

Ex-Gratia payments totalling £6,000 were made to two Solicitors in respect of service with Tribunals of Enquiry.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry over of £606,000 is included in the estimate for 2002.

11. STOCKS

Stocks at 31 December 2001 comprised:	£'000
Stationery	<u>53</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	167
Withholding Tax	495
Pay Related Social Insurance	<u>57</u>
	<u>719</u>

DAVID J O'HAGAN

Accounting Officer

OFFICE OF THE CHIEF STATE SOLICITOR

28 March 2002

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 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Chief State Solicitor. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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 payment of certain grants and grants-in-aid.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	17,117	14,938	-
A.2.	Travel and Subsistence	766	1,131	111
A.3.	Incidental Expenses	1,490	1,721	36
A.4.	Postal and Telecommunications Services	1,091	1,357	160
A.5.	Office Machinery and Other Office Supplies	6,841	3,734	451
A.6.	Office Premises Expenses	461	535	7
A.7.	Consultancy Services	373	126	16
A.9.	Forensic Science Laboratory	2,225	2,348	35
A.10	State Pathology	245	251	5
A.11	Research	422	343	18
OTHER SERVICES				
B.	Commissions and Special Inquiries	1,485	1,212	11
B.1.	Human Rights Commission	1,000	219	7
C.	Legal Aid - Criminal (No. 12 of 1962)	21,159	19,838	3,052
D.1.	Compensation for Personal Injuries Criminally Inflicted	3,226	2,324	3
D.2.	The Irish Association for Victim Support	868	868	-
E.	Garda Complaints Board	1,058	680	17
F.	Office of the Data Protection Commissioner	446	413	(1)
G.	Asylum Seekers Task Force	24,793	18,204	674
G.1.	Asylum Seekers Task Force - Legal Aid	8,099	6,749	(52)
G.2.	European Refugee Fund	1,408	499	-
H.	Criminal Assets Bureau	3,891	3,432	119
I.	Independent International Commission (Grant-in-Aid)	1,320	1,320	-
J.1.	Equality Authority (Grant-in-Aid)	3,669	3,152	75
J.2.	Office of the Director of Equality Investigations	1,335	1,113	7
K.	Legal Aid Board (Grant-in-Aid)	13,700	12,470	-
L.	Free Legal Advice Centres	67	67	-
M.	Grant for the National Women's Council	409	409	4
N.	Childcare	69,716	23,893	-
O.	Central Authorities (Child Abduction and Maintenance Debtors)	13	11	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
P.	Equality Proofing	75	1	-
Q.	Status of People with Disabilities	2,124	1,547	2
R.	Violence against Women	779	84	7
S.	Equality Monitoring/ Consultative Committees	1,053	796	4
S.1.	Gender Mainstreaming and Positive Action for Women	5,548	1,896	17
S.2.	Anti-Racism Awareness Campaign	1,500	1,117	1
S.3.	National Consultative Committee on Racism & Interculturalism	197	98	8
T.	National Disability Authority	<u>3,153</u>	<u>3,173</u>	<u>-</u>
Gross Total		203,122	132,069	4,794
<i>Deduct:-</i>				
U.	Appropriations in Aid	<u>5,414</u>	<u>8,535</u>	<u>(96)</u>
Net Total		<u>197,708</u>	<u>123,534</u>	<u>4,890</u>
SURPLUS TO BE SURRENDERED		£74,174,124	€ 94,181,710	

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

Expenditure in relation to the Incorporated Council of Law Reporting for Ireland (Subhead A.8. Appropriation Account 2000) was transferred to Vote 22 – Courts Service with effect from 2001.

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			123,534
Changes in Capital Assets			
Purchases Cash	(4,230)		
Disposals Cash	11		
Depreciation	2,434		
Loss on Disposals	<u>33</u>	(1,752)	
Assets under Development			
Cash Payments		(944)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,291		
Increase in Stock	<u>(20)</u>	<u>3,271</u>	<u>575</u>
Direct Expenditure			124,109
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	10,997		
Notional Rents	<u>3,272</u>		<u>14,269</u>
Operating Cost			<u>138,378</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			7,168
Assets under Development (Note 4)			<u>3,063</u>
			10,231
Current Assets			
Stocks (Note 14)		265	
Prepayments		277	
Accrued Income		148	
Other Debit Balances:			
Suspense	6,104		
Advances to OPW	10		
Imprests	<u>125</u>	6,239	
PMG Balance and Cash	332		
Less Orders Outstanding	<u>(4,407)</u>	(4,075)	
Net Liability from the Exchequer (Note 5)		<u>250</u>	
Total Current Assets		<u>3,104</u>	
Less Current Liabilities			
Accrued Expenses		5,071	
Deferred Income		244	
Other Credit Balances:			
Due to State (Note 15)	1,475		
Payroll Deductions	252		
Suspense	<u>687</u>	<u>2,414</u>	
Total Current Liabilities		<u>7,729</u>	
Net Current Liabilities			<u>(4,625)</u>
Net Assets			<u>5,606</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Vehicles & Equipment £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2001	249	10,466	3,331	14,046
Additions	89	3,185	506	3,780
Disposals	-	(250)	(1)	(251)
Gross Assets at 31 December 2001	<u>338</u>	<u>13,401</u>	<u>3,836</u>	<u>17,575</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001	125	6,151	1,885	8,161
Depreciation for the year	60	2,140	234	2,434
Depreciation on Disposals	-	(188)	-	(188)
Cumulative Depreciation at 31 December 2001	<u>185</u>	<u>8,103</u>	<u>2,119</u>	<u>10,407</u>
Net Assets at 31 December 2001	<u>153</u>	<u>5,298</u>	<u>1,717</u>	<u>7,168</u>

Notes:

1. The Department does not yet maintain an Asset Register in the form required by the Department of Finance.
2. The asset values shown in this Statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications £'000
Amounts brought forward at 1 January 2001	2,119
Cash Payments for the Year	<u>944</u>
Amounts carried forward at 31 December 2001	<u>3,063</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 2001

	£'000	£'000
Surplus to be surrendered		74,174
Less Exchequer Grant Undrawn		<u>(74,424)</u>
Net Liability from the Exchequer		<u>(250)</u>
Represented by:		
Debtors		
Net PMG position and cash	(4,075)	
Debit Balances: Suspense	<u>6,239</u>	2,164
Less: Creditors		
Due to State	(1,475)	
Credit Balances: Suspense	<u>(939)</u>	<u>(2,414)</u>
		<u>(250)</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Fees (Cash) for Nationality and Citizenship Certificates (No.26 of 1956)	<u>165,000</u>	<u>270,780</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	(365)	The excess expenditure on this subhead is mainly as a result of an increase in foreign travel during 2001. The allocation of additional staff to the Department in recent years has increased expenditure on travel and subsistence, particularly foreign travel. The main reasons for the increased expenditure are; (i) an increase in the number of meetings being held abroad, particularly within the EU, (ii) a general increase in the level of work of the Department, necessitating travel abroad.
A.5.	3,107	Expenditure was lower than expected on this subhead because planned projects, estimated to cost £4.128 million, did not proceed in 2001. This saving was offset somewhat by increase costs on other projects.
A.7.	247	The savings arose due to lower than expected expenditure on the Performance Management and Development System (PMDS) consultancy and the deferral of some projects to 2002.
B.	273	The savings arose due to the lower than expected costs in 2001.
B.1.	781	The reason for the saving on subhead B.1 (Human Rights Commission) for 2001 was due to the fact that the Commission was not formally appointed until July 2001.

Subhead	Less/(More) Than Provided £'000	Explanation
C.	1,321	The Department has no effective control over the main determinants of expenditure on criminal legal aid which is a demand led scheme.
D.1	902	The savings arose as a number of cases on appeal, which were expected to be finalised by the end of 2001, had to be deferred to 2002 due to the Tribunal requesting additional Actuarial evidence. Three of these cases could have awards totalling £1.9 million.
E.	378	The savings arose mainly because expenditure on services and staffing was less than anticipated.
F.	33	The saving in this subhead is mainly due to the planned purchase of IT equipment in 2001 not being made due to the delay in extra staff being assigned to the office of the Data Protection Commissioner. The saving was partly offset by increased publicity, accommodation and conference costs.
G.	6,589	The savings in subhead G arose primarily because planned processing levels and the level of planned repatriations did not achieve full potential as all the necessary staff were not in place throughout the year in the immigration/asylum areas due to a slower than anticipated recruitment process. Savings also arose because a provision of £1m for the introduction of a new electronic fingerprinting system was not expended and due to a lower than anticipated expenditure on the acquisition of furniture/fixtures and fitting/office equipment.
G.1.	1,350	The under spend arose primarily because the rate of take up of the service provided by the Refugee Legal Service to asylum seekers was slower than initially envisaged. As a result, savings were realised on both the pay and non pay elements of expenditure – with the bulk of the savings occurring on the non pay side. The most significant saving arose in expenditure on the use of private practitioners.
G.2.	909	The reason for the saving in this Subhead was primarily due to delays in reaching the final decision on the Fund at European Commission level. Accordingly, the Fund did not commence early enough in 2001 for the full estimate to be expended.
H.	459	Expenditure in relation to a contract for the further development of the Criminal Assets Bureau Information was lower than expected as it had been anticipated that the contract would have been entered into earlier in the year and consequently more expenditure would therefore have been incurred in 2001.
J.1.	517	Savings in the pay provision occurred due to the fact that the full complement of staff was not in place for 2001. Also, projects seeking funding were either slower to develop than expected, or only came to a stage where they were ready to commence towards the end of the year.
J.2.	222	The saving arose as a result of the non-filling of vacancies for all or part of the year. Term-time working and the non-pay costs associated with the savings on the pay element of the budget are also relevant.
K.	1,230	The saving arose against a background where at 1 January 2002, the Board had £1,886,000 on hands. Having regard to projected expenditure before the end of year, commitments in 2002 and on the level of cash on hands (relative to the overall budget) which it was prudent to keep, it was decided not to draw down funds in December 2001.
N.	45,823	<p>The level of funding available for the Equal Opportunities Childcare Programme 2000 – 2006 was boosted in October 2000 by the provision by the Government of an additional £40 million in funding for childcare under the anti-inflationary pact, as agreed with the social partners. All of this funding was added to the 2001 Estimate for Childcare. The 2001 provision for childcare was further increased by the addition of funding for the Programme from the Votes of the Departments of Education and Science and Social, Community and Family Affairs.</p> <p>As a result, the total provision for childcare in 2001 amounted to £69.7million and while the sector was, and indeed still is, expanding rapidly, it did not have the capacity to spend the total provision during the year 2001. The reasons relate in the main to delays of the part of potential developers of childcare facilities with regard to the commencement and completion of infrastructure projects, not least due to problems with planning permissions and with logjams in the construction sector.</p>
P.	74	The saving arose as a result of staff shortages and because progress on Equality Proofing research was much slower than anticipated.

Subhead	Less/(More) Than Provided £'000	Explanation
Q.	577	The savings arose because less progress than had been planned occurred in relation to disability awareness initiatives, measures to improve access to public services, monitoring activities and a scoping study on disability information due to a delay in obtaining approval for additional posts.
R.	695	The allocation for 2001 included a provision of £500,000 for the establishment of a single telephone number crisis referral help line for women experiencing violence. Work in relation to the delivery of the service did not reach the stage where expenditure on the project was incurred during the year. In addition the outbreak of Foot and Mouth Disease had the effect of restricting meetings of the National Steering Committee on Violence Against Women and the eight Regional Committees for most of the year with a resultant saving on planned projects and costs associated with these meetings.
S.	257	A sum of £222,000 was allocated in 2001 in respect of funding by this Department of umbrella bodies/federations in the voluntary sector. The Implementation and Advisory Group was established in July 2001 and agreed criteria etc, for the operation of a grant scheme to fund umbrella bodies/federations in the voluntary sector. No expenditure was incurred in 2001.
S.1.	3,652	The saving arose because it took longer than originally expected to get the Equality for Women Measure operational and in a position to generate expenditure at the rate anticipated. Also the recruitment of staff to the Gender Equality Unit was delayed.
S.2.	383	The National Anti-Racism Awareness Programme got under way late in the year, i.e., the steering group had its first meeting in April, so there was not enough remaining time to utilise all of the funds allocated to the subhead.
S.3.	99	The saving arose because salary figures were estimated taking account of the pay round increases expected in 2001 but sanction has not yet been obtained to apply those figures to the NCCRI staff. Also the NCCRI had allowed for recruiting an Information Officer in the latter half of 2001.

8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Film Censorship Fees (cash)	532,000	766,500
2 Data Protection Fees	196,000	269,156
3 EU Receipts	4,553,000	7,219,164
4 Miscellaneous Receipts	<u>133,000</u>	<u>279,746</u>
Total	<u>5,414,000</u>	<u>8,534,566</u>

Explanation of Variation

- The increased receipts are due to a considerable increase in the number of theatrical films and videos submitted for censorship in 2001. This is largely due to the fact that back catalogues are now required to be submitted for classification.
- Extra fees were realised as a result of (i) an increase in the number of registered persons, (ii) an increase due to increased employment as the fee charged increases with the numbers employed by registered persons and (iii) 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 renew registration.
- The difference is due to the fact that E.U. Funding received, under the Equal Opportunities Childcare Programme, was more than anticipated. This was the first full year that this programme operated.
- Receipts under this heading fluctuate and are difficult to estimate accurately.

9. COMMITMENTS

A. Global Commitments

Contracted Commitments at 31 December 2001 amount to £6,241,553.

B. Multi-Annual Capital Commitments

	Expenditure to 2001 £'000	Expenditure in 2001 £'000	Subsequent Years £'000
IT project development for the Department with an option whereby the Programme Board can proceed with additional phases of projects after the initial work	3,237	608	200
Wide Area Network and inter-agency Communications Project	-	-	1,450
Criminal Assets Bureau Software Development	-	300	600

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	142,500	75	4	15,510
Overtime and extra attendance	977,794	676	49	13,401
Miscellaneous	<u>281,692</u>	259	9	11,923
Total extra remuneration	<u>1,401,986</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

In addition to the amounts expended under the subheads, a sum of £51,764 was received from Subhead N of the Vote for the Office of the Minister for Finance in respect of projects which were part funded from that Department's Change Management Funds.

A sum of £92,996 was received from the Information Society Fund, Subhead Q., of the Vote for the Office of the Minister for Finance.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 2001 of £1,970,000 was included in the estimate for 2002.

A total of £66,644 was paid to eight retired Civil Servants in receipt of Civil Service pensions, who were re-employed on various duties during 2001.

Ex-gratia payments amounting to £81,179 were made in respect of the non-statutory Legal Aid Scheme for CAB type actions. *Ex-gratia* payments amounting to £149,508 were made in respect of the non-statutory Garda Station Legal Advice Scheme.

A payment of £17,345 was made in respect of an order of costs, made by the High Court, against the Attorney General and the Garda authorities.

A total payment of £44,703 in respect of *ex-gratia* payments varying from £100 to £4,841 were made in 32 cases in respect of awards for exceptional performance. Some of these awards were made to groups of staff.

12. EU FUNDING

The outturn shown in subheads J.1.,N and S.1 includes expenditure in respect of activities co-financed by the European Union.

13. COMMISSIONS AND INQUIRIES, etc.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2001 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Cost in 2001	Cumulative Expenditure to 31-Dec-01
		£	£
Criminal Injuries Compensation Tribunal	1974	18,519	457,048
Independent International Commission	1997	1,320,000	4,506,248
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
Commission to Review the Offences Against the State Act	1999	2,380	18,546
National Crime Council	1999	235,623	271,470
Intoxicating Liquor Commission	2000	101,985	105,261
Referendum Commission expenses - Death Penalty	2001	852,057	852,057

In addition to the above, the following costs have been charged initially to suspense accounts pending clarification of whether and from what source these costs may be recovered. This clarification is not possible until the Inquiries have been completed and final reports issued.

Murphy Inquiry	2000	65,592	140,122
Ansbacher Inquiry	1999	990,699	1,827,065
National Irish Bank Inquiry	1998	799,191	3,357,625

14. STOCKS

Stocks at 31 December 2001 comprise:

£'000

Stationery	118
Forensic Consumables	53
Office Consumables	29
IT Consumables	34
Publications	16
Miscellaneous	15
	<u>265</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

£'000

Income Tax	494
Retention Tax	440
Pay Related Social Insurance	201
Firearm Certificates	57
Extra Exchequer Receipts	283
	<u>1,475</u>

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

28 March 2002

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 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances			
	<i>Original</i>	£486,349,000		
	<i>Supplementary</i>	<u>24,450,000</u>	510,799	507,930
A.2.	Travel and Subsistence			
	<i>Original</i>	£17,962,000		
	<i>Supplementary</i>	<u>3,500,000</u>	21,462	21,936
A.3.	Incidental Expenses			
	<i>Original</i>	£11,065,000		
	<i>Less Supplementary</i>	<u>300,000</u>	10,765	10,582
A.4.	Postal and Telecommunications Services		7,088	6,696
A.5.	Office Machinery and Other Office Supplies			
	<i>Original</i>	£11,886,000		
	<i>Less Supplementary</i>	<u>3,000,000</u>	8,886	9,842
A.6.	Maintenance of Garda Premises		6,821	7,404
A.7.	Consultancy Services		116	172
A.8.	Station Services			
	<i>Original</i>	£7,298,000		
	<i>Supplementary</i>	<u>1,450,000</u>	8,748	9,087
A.9.	Implementation of Garda SMI			
	<i>Original</i>	£612,000		
	<i>Less Supplementary</i>	<u>200,000</u>	412	315
OTHER SERVICES				
B.	Clothing and Accessories		2,699	3,217
C.	St. Paul's Garda Medical Aid Society (Grant-in-Aid)		70	70
D.	Transport			
	<i>Original</i>	£13,274,000		
	<i>Supplementary</i>	<u>1,000,000</u>	14,274	14,107
E.	Communications and Other Equipment			
	<i>Original</i>	£23,745,000		
	<i>Less Supplementary</i>	<u>7,500,000</u>	16,245	11,474
F.	Aircraft			
	<i>Original</i>	£3,080,000		
	<i>Less Supplementary</i>	<u>500,000</u>	2,580	1,461
G.	Superannuation, etc.		109,221	108,109

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
H.	Witnesses' Expenses			
	Original	£907,000		
	Supplementary	<u>150,000</u>	1,057	1,064
I.	Compensation			125
	Original	£7,235,000		
	Supplementary	<u>7,500,000</u>	14,735	15,097
J.	Witness Security Programme			332
	Original	£267,000		
	Supplementary	<u>200,000</u>	<u>467</u>	<u>440</u>
	Gross Total			<u>51</u>
	Original	£709,695,000		
	Supplementary	26,750,000		
	Less Adjustment ¹	<u>2,500,000</u>	733,945	729,003
	Deduct -			8,998
K.	Appropriations in Aid			
	Original	£16,683,000		
	Supplementary	2,500,000		
	Less Adjustment ¹	<u>2,500,000</u>	<u>16,683</u>	<u>20,390</u>
	Net Total			<u>240</u>
	Original	£693,012,000		
	Supplementary	<u>24,250,000</u>	<u>717,262</u>	<u>708,613</u>
				<u>8,758</u>
SURPLUS TO BE SURRENDERED		£8,648,511	€ 10,981,344	

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

1. To reflect the difference between the supplementary estimate as taken and the Appropriation Act as passed.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

a. Depreciation

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

b. Land and Buildings

The Minister for Justice, Equality and Law Reform owns 8 garda stations which are included in the Appropriation Account of the Office of Public Works (Vote 10).

2. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			708,613
Changes in Capital Assets			
Purchases Cash	(13,456)		
Disposals Cash	420		
Depreciation	19,433		
Loss on Disposals	<u>154</u>	6,551	
Assets under Development			
Cash Payments		(5,374)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,201		
Decrease in Stock	<u>1,745</u>	<u>2,946</u>	<u>4,123</u>
Direct Expenditure			712,736
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>(2,100)</u>
Operating Cost			<u>710,636</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			53,281
Assets under Development (Note 5)			<u>6,431</u>
			59,712
Current Assets			
Stocks (Note 16)		2,988	
Prepayments		616	
Accrued Income		240	
Other Debit Balances:			
Suspense	3,105		
Advances to OPW	900		
Court Lodgments	103		
Imprests	<u>7,337</u>	11,445	
PMG Balance and Cash	26,639		
Less Orders Outstanding	<u>(16,233)</u>	10,406	
Net Liability from the Exchequer (Note 6)		<u>287</u>	
Total Current Assets		<u>25,982</u>	
Less Current Liabilities			
Accrued Expenses		9,614	
Other Credit Balances:			
Due to State (Note 17)	19,577		
Garda Reward Fund	69		
Payroll Deductions	2,015		
Suspense	<u>477</u>	<u>22,138</u>	
Total Current Liabilities		<u>31,752</u>	
Net Current Liabilities			<u>(5,770)</u>
Net Assets			<u>53,942</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Aircraft	Motor Boat	Vehicles & Equipment	Office Equipment	Furniture & Fittings	Totals
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	7,928	232	27,487	83,477	7,055	126,179
Additions	1,556	-	6,103	5,891	1,354	14,904
Disposals	-	-	(3,060)	(67)	(3)	(3,130)
Gross Assets at 31 December 2001	<u>9,484</u>	<u>232</u>	<u>30,530</u>	<u>89,301</u>	<u>8,406</u>	<u>137,953</u>
Accumulated Depreciation						
Opening Balance at 1 January 2001	1,233	46	15,387	46,837	4,292	67,795
Depreciation for the year	592	23	5,282	13,000	536	19,433
Depreciation on Disposals	-	-	(2,490)	(64)	(2)	(2,556)
Cumulative Depreciation at 31 December 2001	<u>1,825</u>	<u>69</u>	<u>18,179</u>	<u>59,773</u>	<u>4,826</u>	<u>84,672</u>
Net Assets at 31 December 2001	<u>7,659</u>	<u>163</u>	<u>12,351</u>	<u>29,528</u>	<u>3,580</u>	<u>53,281</u>

Note:

The asset values shown in this Statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications	In House Communications Development	Total
	£'000	£'000	£'000
Amounts brought forward at 1 January 2001	-	1,057	1,057
Cash Payments for the Year	<u>1,186</u>	<u>4,188</u>	<u>5,374</u>
Amounts carried forward at 31 December 2001	<u>1,186</u>	<u>5,245</u>	<u>6,431</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 2001

	£'000	£'000
Surplus to be surrendered		8,649
Less Exchequer Grant Undrawn		<u>(8,936)</u>
Net Liability from the Exchequer		<u>(287)</u>
Represented by:		
Debtors		
Net PMG position and cash	10,406	
Debit Balances: Suspense	<u>11,445</u>	21,851
Less: Creditors		
Due to State	(19,577)	
Credit Balances: Suspense	<u>(2,561)</u>	<u>(22,138)</u>
		<u>(287)</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Road Traffic Act Penalties	<u>11,500,000</u>	<u>17,303,602</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.4.	392	The saving arose due primarily to a number of cost cutting initiatives undertaken in the area of external communications.
A.5.	(956)	The excess arose as anticipated savings in computer purchases were not fully realised and stationery costs increased due to the introduction of new forms for PULSE.
A.6.	(583)	The excess relates to costs incurred on the provision of temporary accommodation by the Office of Public Works at official checkpoints for members of An Garda Síochána involved in policing operations related to Foot and Mouth Disease.
A.7.	(56)	The excess arose due to increased use of consultancy services beyond those originally anticipated.
A.9.	97	The saving arose primarily as a result of withholding the final payment due in respect of Phase 3 of the Structures Review until the final report was received. Minor savings also arose from the deferment of a change management video and an unanticipated delay in the recruitment of a Human Resource Specialist and a Training Specialist.
B.	(518)	The excess arose from a carry over of commitments from 2000 along with an increased effort to pay all invoices received during 2001.
E.	4,771	The saving arose because projects such as the installation of Audio Visual facilities in interview rooms and the installation of Garda CCTV Systems did not proceed as quickly as anticipated.
F.	1,119	The saving arose as a result of anticipated expenditure that did not arise.
J.	27	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

		Estimated £	Realised £
1.	Contributions to the Garda Síochána Spouses' and Childrens' Pensions Scheme		
	<i>Original</i>	£6,274,000	
	<i>Supplementary</i>	<u>500,000</u>	
		6,774,000	7,144,720
2.	Contributions to the Garda Síochána Pensions Scheme		
	<i>Original</i>	£6,250,000	
	<i>Supplementary</i>	<u>2,000,000</u>	
		8,250,000	8,607,401
3.	Receipts from Banks in respect of Cash Escort Services	750,000	750,000
4.	Miscellaneous Receipts	<u>3,409,000</u>	<u>3,887,692</u>
	Total		
	<i>Original</i>	£16,683,000	
	<i>Supplementary</i>	<u>2,500,000</u>	
		<u>19,183,000</u>	<u>20,389,813</u>

Explanation of Variation

- 1 & 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.
4. Receipts under this heading fluctuate and are difficult to estimate accurately. Miscellaneous receipts comprise the following:

	£
Repayment of advances under subhead A.2.	4,249
Payment for services rendered by Gardaí	1,028,620
Recovery in respect of damage to official vehicles and other Garda property	71,626
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	752,153
Fees for accident and malicious damage reports	458,070
Contributions for living quarters	111,408
Recovery of Witnesses' Expenses	83,842
Percentage charge to Insurance Companies for collection of Insurance Premiums	46,922
Taxi Licence Fees	141,845
U.N. Receipts	9,963
Road Traffic Act - Section 41	437,386
Planning and Development Act 2000 receipts	100,288
Unclassified Items	641,320
	<u>3,887,692</u>

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

Contracted Commitments at 31 December 2001 amount to £8,259,930

(B) Multi-Annual Capital Commitments

Project	Expenditure to 2001	Expenditure in 2001	Subsequent Years
	£	£	£
Pulse Project	46,977,000	1,269,000	-

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

In twenty two accidents involving Garda Síochána vehicles, damage and other costs amounting to £26,679 was attributable to Garda personnel (S.13/7/63).

In twenty three accidents involving Garda Síochána vehicles, damage and other costs amounting to £27,829 was not attributable to Garda personnel. Compensation totalling £9,120 was recovered (S.13/7/63).

In eight accidents involving Garda Síochána vehicles, damage and other costs amounting to £11,506 was partly attributable to Garda personnel (S.13/7/63).

In nineteen accidents involving Garda Síochána vehicles, damage and other costs amounting to £28,780 was charged where responsibility has yet to be assigned (S.13/7/63).

In one hundred and seven cases involving damage amounting to £106,706 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In eleven cases compensation totalling £4,650 was recovered (S.13/7/63).

12. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	31,942	99	-	-
Overtime and extra attendance	65,957,393	12,056	5,232	45,980
Shift and roster allowances	63,778,072	12,263	7,913	14,322
Miscellaneous	47,838,613	12,899	1,426	32,865
Total extra remuneration	<u>177,606,020</u>			

Note:

Certain individuals received extra remuneration in more than one category.

13. MISCELLANEOUS ITEMS

Sums of £11,892, £24,796 and £13,312 were charged to Subhead A.4. in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society respectively (S.13/6/94).

Sums of £40,872 and £70,468 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 £1,997,860 and ranging from £56 to £250,226 were paid in one hundred and ninety nine cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles (S.13/14/76, S.16/1/67).

At 31 December 2001 an estimate of the number of compensation cases outstanding against the Garda authorities was 1,937 made up as follows:

Road Traffic Accidents	172
Garda Compensation	1171
Miscellaneous	594

Payments totalling £446,712 and ranging from £662 to £284,624 were made in respect of claims arising out of injuries received by nine Gardai while on Duty. (S.13/14/76, S.13/8/78).

Payments totalling £17,394 and ranging from £2,563 to £8,248 were made to four civilians in respect of injuries received as a result of accidents on Garda premises. (S.13/14/76, S.13/8/78).

Payments totalling £460,972 and ranging from £974 to £72,178 were made in thirty two instances following legal action taken by Gardai. (S.13/14/76, S.13/8/78).

Payments totalling £1,275,654 and ranging from £120 to £157,500 were made in forty nine instances, where civil actions were taken against the State arising from actions taken by Gardai in the performance of their duties. (S.13/14/76, S.13/8/78).

Ex-gratia payments totalling £80,234 and ranging from £1,331 to £21,956 in respect of legal expenses were made to eleven Gardai where legal action was taken against them arising from actions taken by them in the performance of their duties (S.13/14/76).

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 2001 without payment and Air Corps support was provided without charge in respect of Garda Síochána aircraft.

A total of £44,091 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2001.

A sum of £48,801 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 £42,898 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 £24,749 was charged to subhead A.1. in respect of the remuneration of members of the Garda Síochána assigned to the Garda Medical Aid Society (S.13/34/30).

A sum of £22,626 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 £113,235 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 2001

The following statement shows the total receipts proper to the Fund for the year 2001, the amount of payments in that period and the balance of the Fund at 31 December 2001.

	£
Balance brought forward on 1 January 2001	113,486
Receipts for year ended 31 December 2001	<u>20,441</u>
	133,927
Payments for year ended 31 December 2001	<u>33,342</u>
Balance on 31 December 2001	<u>100,585</u>

The receipts into the fund for the year amounted to £20,441 as shown hereunder:

	£
Receipts from disciplinary measures	15,781
Revenue Rewards	<u>4,660</u>
	<u>20,441</u>

16. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	178
Telecommunications Stock	628
Clothing	1,052
Transport Stock	112
Technical Bureau	160
U.N. Stock	125
Armory	615
Miscellaneous	<u>118</u>
	<u>2,988</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	8,550
Value Added Tax	314
Retention Tax	88
Pay Related Social Insurance	2,676
Firearms	1,816
Motor Tax	6,132
Construction Tax	<u>1</u>
	<u>19,577</u>

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. 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 proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for the Garda Síochána. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 5 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

PRISONS

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances			
	<i>Original</i>	<i>£134,632,000</i>		
	<i>Supplementary</i>	<i>14,000,000</i>	148,632	146,527
A.2.	Travel and Subsistence			
	<i>Original</i>	<i>£1,225,000</i>		
	<i>Supplementary</i>	<i>1,100,000</i>	2,325	2,382
A.3.	Incidental Expenses			144
	<i>Original</i>	<i>£4,853,000</i>		
	<i>Less Supplementary</i>	<i>1,000,000</i>	3,853	4,565
A.4.	Postal and Telecommunications Services			116
	<i>Original</i>	<i>£2,379,000</i>		
	<i>Less Supplementary</i>	<i>600,000</i>	1,779	1,839
A.5.	Office Machinery and Other Office Supplies			10
	<i>Original</i>	<i>£3,625,000</i>		
	<i>Less Supplementary</i>	<i>500,000</i>	3,125	2,865
A.6.	Consultancy Services			190
	<i>Original</i>	<i>£828,000</i>		
	<i>Supplementary</i>	<i>1,000,000</i>	1,828	2,011
OTHER SERVICES				
B.	Buildings and Equipment			
	<i>Original</i>	<i>£36,741,000</i>		
	<i>Less Supplementary</i>	<i>5,000,000</i>	31,741	31,039
C.	Prison Services, etc.			499
	<i>Original</i>	<i>£18,353,000</i>		
	<i>Less Supplementary</i>	<i>2,000,000</i>	16,353	15,515
D.	Manufacturing Department and Farm			524
	<i>Original</i>	<i>£861,000</i>		
	<i>Less Supplementary</i>	<i>300,000</i>	561	374
E.1.	Probation and Welfare Services - Salaries, Wages and Allowances			5
	<i>Original</i>	<i>£9,587,000</i>		
	<i>Less Supplementary</i>	<i>750,000</i>	8,837	8,697
E.2.	Probation and Welfare Services - Operating Expenses			-
	<i>Original</i>	<i>£3,546,000</i>		
	<i>Less Supplementary</i>	<i>300,000</i>	3,246	2,475

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
E.3.	Probation and Welfare Services - Services to Offenders			
	<i>Original</i>	<i>£11,186,000</i>		
	<i>Less Supplementary</i>	<i><u>950,000</u></i>	<i>10,427</i>	<i>2,029</i>
F.	Community Service Orders Scheme	1,082	1,035	59
G.	Educational Services	850	910	50
H.	Prison Officer's Medical Aid Society (Grant-in-Aid)	668	504	-
I.	Compensation			
	<i>Original</i>	<i>£1,567,000</i>		
	<i>Supplementary</i>	<i><u>600,000</u></i>	<i><u>2,155</u></i>	<i><u>118</u></i>
	Gross Total			
	<i>Original</i>	<i>£231,983,000</i>		
	<i>Supplementary</i>	<i><u>5,300,000</u></i>	<i>233,320</i>	<i>3,846</i>
	<i>Deduct:-</i>			
J.	Appropriations in Aid			
	<i>Original</i>	<i>£1,429,000</i>		
	<i>Less Supplementary</i>	<i><u>500,000</u></i>	<i><u>1,224</u></i>	<i><u>23</u></i>
	Net Total			
	<i>Original</i>	<i>£230,554,000</i>		
	<i>Supplementary</i>	<i><u>5,800,000</u></i>	<i><u>232,096</u></i>	<i><u>3,823</u></i>
	SURPLUS TO BE SURRENDERED	£4,258,372	€ 5,407,017	

Estimated daily average number of prisoners is 3,000. Actual daily average number of prisoners is 3,107.
The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			232,096
Changes in Capital Assets			
Purchases Cash	(7,904)		
Disposals Cash	11		
Depreciation	6,321		
Loss on Disposals	<u>20</u>	(1,552)	
Assets under Development			
Cash Payments		(19,977)	
Changes in Net Current Assets			
Decrease in Closing Accruals		<u>(915)</u>	<u>(22,444)</u>
Direct Expenditure			209,652
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>7,913</u>
Operating Cost			<u>217,565</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			18,803
Assets under Development (Note 4)			<u>16,428</u>
			35,231
Current Assets			
Prepayments		197	
Accrued Income		23	
Other Debit Balances:			
Suspense	425		
Court Lodgements	2		
Imprests	1,052		
Prepayment a/c (OPW)	<u>7,930</u>	9,409	
PMG Balance and Cash	2,374		
Less Orders Outstanding	<u>(5,345)</u>	<u>(2,971)</u>	
Total Current Assets		<u>6,658</u>	
Less Current Liabilities			
Accrued Expenses		4,043	
Other Credit Balances:			
Due to State (Note 13)	4,017		
Payroll Deductions	1,039		
Drugs Initiative Fund	<u>16</u>	5,072	
Net Liability to the Exchequer (Note 5)		<u>1,366</u>	
Total Current Liabilities		<u>10,481</u>	
Net Current Liabilities			<u>(3,823)</u>
Net Assets			<u>31,408</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 2001	18,951	4,331	2,437	25,719
Additions	13,497	598	805	14,900
Disposals	(127)	(9)	(166)	(302)
Gross Assets at 31 December 2001	<u>32,321</u>	<u>4,920</u>	<u>3,076</u>	<u>40,317</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2001	12,131	1,862	1,471	15,464
Depreciation for the year	5,405	455	461	6,321
Depreciation on Disposals	(102)	(3)	(166)	(271)
Cumulative Depreciation at 31 December 2001	<u>17,434</u>	<u>2,314</u>	<u>1,766</u>	<u>21,514</u>
Net Assets at 31 December 2001	<u>14,887</u>	<u>2,606</u>	<u>1,310</u>	<u>18,803</u>

Notes:

- In addition to the above assets, the Minister for Justice owns the following buildings:- Seventeen prisons and places of detention, eight probation and welfare centres and Beladd Park which consists of 60 units used for official housing. The valuation of these properties is in course of preparation with outside assistance.
- The asset values shown in this Statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 2001	6,581	3,044	9,625
Cash Payments for the Year	610	19,367	19,977
Transferred to Asset Register ¹	(7,191)	(5,983)	(13,174)
Amounts carried forward at 31 December 2001	<u>-</u>	<u>16,428</u>	<u>16,428</u>

- An Asset Register is not maintained in the format required by the Department of Finance.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		4,258
Less Exchequer Grant Undrawn		<u>2,892</u>
Net Liability to the Exchequer		<u>1,366</u>

Represented by:

Debtors

Net PMG position and cash	(2,971)	
Debit Balances: Suspense	<u>9,409</u>	6,438

Less: Creditors

Due to State	(4,017)	
Credit Balances: Suspense	<u>(1,055)</u>	<u>(5,072)</u>
		<u>1,366</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.3	(712)	The excess under this subhead is due to the expansion in the prisoner population during the period concerned.
A.5.	260	The saving was due to the fact that goods ordered in 2001 and expected for delivery did not arrive in time to be included.
A.6.	(183)	Consultancy expenditure was greater than anticipated due to the expansion in the Prison Service.
C.	838	The savings under this sub-head was due to the slower than planned roll-out of a number of key projects within the prison service.
D.	186	These savings are attributable to the reduction in activity due the decrease in the prisoner population of Mountjoy prison arising from the redevelopment programme and also the slower than planned commencement of activities at the Midlands prison.
E.2.	771	Difficulties in finalising a fully operational system has resulted in savings. Upgrading and refurbishment of offices did not materialise as planned. Savings also arose in the area of postal and telecommunications, as new offices planned to open during the year were delayed or not completed in accordance with the planned schedule.
G.	(60)	The overspend occurred primarily because of the expansion in the demand for education arising from the increase in the prison population during the period concerned.
H.	164	Grant drawn down was less than planned due to the lower than anticipated staff & dependent numbers.

7. APPROPRIATIONS IN AID

		Estimated £	Realised £
1	Receipts from Manufacturing Department and Farm (including produce used in prisons)		
	Original	£703,000	
	Less Supplementary	<u>163,000</u>	540,000
2	Miscellaneous		761,799
	Original	£726,000	
	Less Supplementary	<u>337,000</u>	<u>389,000</u>
			462,683
	Total		
	Original	£1,429,000	
	Less Supplementary	<u>500,000</u>	<u>929,000</u>
			<u>1,224,482</u>

Explanation of Variation

- Reason for the excess in manufacturing income over allocation is due to increased level of output across the manufacturing operation in the prisons.
- The increase in miscellaneous receipts is due to higher than anticipated receipts on sundry prison income generating activities. By their nature these receipts are difficult to estimate and predict.

8. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31/12/2001 amount to £3,112,000

(B) Multi-Annual Capital Commitments

	Expenditure to 2,001	Expenditure in 2,001	Subsequent Years
	£'000	£'000	£'000
Building/Refurbishment Projects	6,921	8,888	15,702
Prisons IT Programme	<u>7,751</u>	<u>461</u>	<u>31</u>
	<u>14,672</u>	<u>9,349</u>	<u>15,733</u>

9. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	220,811	221	1	5,712
Overtime and extra attendance	43,600,101	3,171	2,561	56,681
Shift and roster allowances	11,662,499	2,924	768	8,420
Miscellaneous	9,158,065	3,246	62	7,346
Total extra remuneration	<u>64,641,476</u>			

Note:

Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

In addition to the amounts expended under the subheads, an amount of £61,033 was received from Subhead N. of the Vote for the Office of the Minister for Finance in respect of the Change Management Fund.

A total of £4,406 was paid to five retired Civil Servants, in receipt of Civil Service pensions, who were re-employed to sit on Interview Boards.

An ex-gratia payment of £2,000 was paid to an officer in respect of exceptional performance.

Payments totalling £523,500 and ranging from £675 to £264,344 were made in respect of claims arising out of injuries received by eighteen Prison Officers while on duty (S.13/8/78, 13/4/89).

Payments totalling £100,023 and ranging from £1,400 to £21,156 were made in relation to claims arising out of injuries received by nine prisoners (S.13/8/78).

Legal costs of £29,154 were paid in respect of an award to the wife of an ex-prison officer following settlement of a case on the advice of Counsel (S.13/4/89).

Compensation and legal costs of £4,750 were paid in respect of an award to a civilian contracted employee over alleged injuries received during a robbery from the Officers Mess in Limerick Prison, with one third liability attaching to the Department (S.13/8/78).

Legal costs of £3,392 were paid as a result of an action taken on behalf of a deceased offender alleging that the death resulting from a drugs overdose in 1995 was due to part negligence of the Prison Authorities in Mountjoy (S.13/7/78).

Compensation and legal costs of £14,192 were paid in settlement of a case taken as a result of alleged injuries received by an individual while on community service in 1999 (S.13/7/78).

11. EU FUNDING

A sum of £33,279 was received from the Integra Project and accounted for through a suspense account. These receipts relate to providing vocational training for people in custody.

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 31/12/2001. A stock control system is currently in the process of being implemented. This system was introduced to Wheatfield Prison in July 2002 and will be rolled-out to all other Prison Service locations on a phased basis.

13. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	2,556
Value Added Tax	5
Pension Contributions	632
Pay Related Social Insurance	822
Retention Tax	<u>2</u>
	<u>4,017</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for Prisons. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 5 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31 DECEMBER 2001

	Agriculture	Other Industries	Total
	£	£	£
Stock in hand on 1st January 2001	10,857	725,284	736,141
Purchases	19,062	349,396	368,458
Profit	<u>11,344</u>	<u>188,404</u>	<u>199,748</u>
	<u>41,263</u>	<u>1,263,084</u>	<u>1,304,347</u>

	Agriculture	Other Industries	Total
	£	£	£
Sales	32,613	707,962	740,575
Stock in hand on 31st December 2001 ¹	8,650	555,122	563,772
Write-off	=	=	=
	<u>41,263</u>	<u>1,263,084</u>	<u>1,304,347</u>

1. Materials and Manufactured Goods £244,521 Tools etc £319,251

Reconciliation With Appropriation Account

	£
Amount due in respect of purchases as at 1 January 2001	23,884
Purchases during year ended 31 December 2001	<u>368,458</u>
	392,342
Amount due in respect of purchases as at 31 December 2001 ¹	<u>17,822</u>
Expenditure from Subhead D as per Appropriation Account	<u>374,520</u>

	£
Amount due in respect of sales as at 1 January 2001	52,684
Sales during year ended 31 December 2001	<u>740,575</u>
	793,259
Amount due in respect of sales as at 31 December 2001 ²	<u>31,460</u>
Receipts under Subhead J(1) as per Appropriation Account	<u>761,799</u>

- Notes: 1. Viz - Public Departments £12,290 Other Persons £5,532
2. Viz - Public Departments £5,854 Other Persons £25,606

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
28 March 2002

THE COURTS SERVICE

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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 Courts Service and of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged on the Central Fund and payment of certain grants.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	27,472	27,052	-
A.2.	Travel and Subsistence	2,158	2,074	493
A.3.	Incidental Expenses	2,856	3,571	742
A.4.	Postal and Telecommunications Services	2,851	1,585	247
A.5.	Office Machinery and Other Office Supplies	8,841	6,650	457
A.6.	Courthouse and Offices	9,000	9,922	1,240
A.7.	Consultancy Services	50	200	39
A.8.	Payments to the Incorporated Council of Law Reporting for Ireland	41	24	8
OTHER SERVICES				
B.	Courthouses (Capital Works)	13,500	15,251	62
Gross Total		66,769	66,329	3,288
Deduct. -				
C.	Appropriations in Aid	1,835	3,867	331
Net Total		64,934	62,462	2,957
SURPLUS TO BE SURRENDERED		£2,471,559	€ 3,138,233	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			62,462
Changes in Capital Assets			
Purchases Cash	(3,622)		
Depreciation	2,322		
Loss on Disposals	51		
Disposals Cash	<u>15</u>	(1,234)	
Assets under Development			
Cash Payments		(909)	
Changes in Net Current Assets			
Increase in Closing Accruals	299		
Decrease in Stock	<u>7</u>	<u>306</u>	<u>(1,837)</u>
Direct Expenditure			60,625
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	15,223		
Notional Rents	<u>3,919</u>		<u>19,142</u>
Operating Cost			<u>79,767</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			9,431
Assets under Development (Note 4)			<u>3,252</u>
			12,683
Current Assets			
Stocks (Note 12)		30	
Prepayments		214	
Accrued Income		331	
Other Debit Balances:			
Suspense	2,012		
Imprests	<u>22</u>	2,034	
PMG Balance and Cash	14,072		
Less Orders Outstanding	<u>(2,855)</u>	<u>11,217</u>	
Total Current Assets		<u>13,826</u>	
Less Current Liabilities			
Accrued Expenses		3,502	
Other Credit Balances:			
Due to State (Note 13)	12,953		
Payroll Deductions	225		
Suspense	<u>20</u>	13,198	
Net Liability to the Exchequer (Note 5)		<u>53</u>	
Total Current Liabilities		<u>16,753</u>	
Net Current Liabilities			<u>(2,927)</u>
Net Assets			<u>9,756</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2001	7,528	3,224	10,752
Additions	4,529	1,633	6,162
Disposals	(143)	(4)	(147)
Gross Assets at 31 December 2001	<u>11,914</u>	<u>4,853</u>	<u>16,767</u>
Accumulated Depreciation			
Opening Balance at 1 January 2001	4,092	1,003	5,095
Depreciation for the year	1,837	485	2,322
Depreciation on Disposals	(80)	(1)	(81)
Cumulative Depreciation at 31 December 2001	<u>5,849</u>	<u>1,487</u>	<u>7,336</u>
Net Assets at 31 December 2001	<u>6,065</u>	<u>3,366</u>	<u>9,431</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In-house Computer Applications £'000
Amounts brought forward at 1 January 2001	4,986
Cash Payments for the year	909
Transferred to Asset Register	(2,643)
Amounts carried forward at 31 December 2001	<u>3,252</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 2001

	£'000	£'000
Surplus to be surrendered		2,472
Less Exchequer Grant Undrawn		<u>(2,419)</u>
Net Liability to the Exchequer		<u>53</u>

Represented by:

Debtors

Net PMG position and cash	11,217	
Debit Balances: Suspense	<u>2,034</u>	13,251

Less: Creditors

Due to State	(12,953)	
Credit Balances: Suspense	<u>(245)</u>	<u>(13,198)</u>
		<u>53</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Court Fees	12,300,000	18,619,304
Court Percentages (Cash)	237,000	144,557
Road Act Penalties and Other Fines	4,750,000	10,546,546

Note:

These represent funds collected by the Courts Service on behalf of the Exchequer, other government departments and agencies as a result of court orders or the provision of services by the Courts.

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.3.	(715)	The excess arose mainly due to the implementation of phase 1 Performance Management Development Scheme (PMDS) and increased expenditure on stenography.
A.4.	1,266	The saving arose from a delay in deploying the Wide Area Network (WAN).
A.5.	2,191	A saving arose due to the phased approach to the implementation of the IT strategy.
A.7.	(150)	The excess arose due to the increased level of expenditure on external consultants including advice regarding the management of Court funds.
A.8.	17	The saving arose due to the non receipt of payment claims.
B.	(1,751)	This excess was due to increased activity on the capital buildings programme.

8. APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1.	Fines	1,618,000	3,038,968
2.	Fees	168,000	180,652
3.	Miscellaneous	<u>49,000</u>	<u>647,145</u>
	Total	<u>1,835,000</u>	<u>3,866,765</u>

Explanation of Variation

1. This item, which represents money collected on foot of fines imposed by the Courts, produced an amount higher than anticipated. It is not possible to accurately predict how many or what amount of fines will be imposed by the Courts. This represents the amount of realised fines shown in Note 6 retained by the Courts Service.
2. This item which represents fees received in respect of Wards of Court and Minors and in respect of certain functions performed by County Registrars in the execution of Court Orders, produced a higher than expected income.
3. These receipts which are made up of a variety of miscellaneous items e.g. committee fees from the General Solicitors Office, which produced an amount that was higher than expected.

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

Contracted Commitments at 31 December 2001 amount to £6,087,364

(B) Multi-Annual Capital Commitments

Project	Expenditure to	Expenditure in	Subsequent
	2001	2001	Years
	£'000	£'000	£'000
Refurbishment of Courthouses	14,260	12,613	13,727
Information Technology Projects	-	375	1,574

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	92,151	62	5	10,142
Overtime and extra attendance	579,925	481	16	10,392
Miscellaneous	<u>644,318</u>	405	20	18,945
Total extra remuneration	<u>1,316,394</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

A total of £20,166 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.

A total of £89,419 was paid to freelance stenographers, all of whom were employed in the Central Criminal Court.

The Courts Service purchased a property in Castlebar for £600,000 during the year 2001 that will be used to expand existing Court facilities. The purchase represents part of the costs associated with the Capital Development programme. This purchase will be capitalised and included in the Fixed Asset Register on completion of the relevant project and vestment of same to the Courts Service.

Under the Administrative Budget agreement, the Courts Service carried over an amount of £267,000 and this is included in the Estimate for 2002.

Amounts of £97,014 and £38,556 were received from Subheads N and Q of Vote for the Office of the Minister for Finance in respect of the Change Management Fund and Information Society Fund respectively.

Subhead A.6 which is now Courthouse and Offices was included under the Subhead B - Courthouses in the Appropriation Account 2000.

Subhead B. Courthouses in this Account is solely expenditure related to the Capital Building programme.

A total of £21,559 was written off in respect of the operation of imprest accounts.

12. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	24
Cleaning Supplies	<u>6</u>
	<u>30</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

	£'000
Income Tax	426
Retention Tax	67
Pay Related Social Insurance	170
Pension Contributions	(1)
Fines	3,689
Court Percentages	82
Court Fees	8,520
	<u>12,953</u>

P.J.FITZPATRICK
Accounting Officer
 THE COURTS SERVICE
 28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Courts Service for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Courts Service. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 6 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
 13 September 2002

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31 December 2001, compared with the sum granted for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	15,865	14,632	-
A.2.	Travel and Subsistence	124	69	4
A.3.	Incidental Expenses	1,195	1,330	2
A.4.	Postal and Telecommunications Services	678	704	53
A.5.	Office Machinery and Other Office Supplies	2,318	2,536	(360)
A.6.	Office Premises Expenses	1,013	901	(53)
A.7.	Consultancy Services	123	74	2
A.8.	Information Society - Electronic Government - Land Registry External Access Service Project	1,000	996	-
Total		<u>22,316</u>	<u>21,242</u>	<u>(352)</u>
SURPLUS TO BE SURRENDERED		£1,074,450	€ 1,364,270	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			21,242
Changes in Capital Assets			
Purchases Cash	(2,928)		
Depreciation	<u>1,407</u>	(1,521)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(741)		
Increase in Stock	<u>(63)</u>	<u>(804)</u>	<u>(2,325)</u>
Direct Expenditure			18,917
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	2,155		
Notional Rents	<u>2,912</u>		<u>5,067</u>
Operating Cost			<u>23,984</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			4,623
Current Assets			
Stocks (Note 10)		117	
Prepayments		486	
Accrued Income		63	
Other Debit Balances:			
Suspense	245		
Advances to OPW	7		
Imprests	<u>14</u>	266	
PMG Balance and Cash	1,074		
Less Orders Outstanding	<u>(493)</u>	<u>581</u>	
Total Current Assets		<u>1,513</u>	
Less Current Liabilities			
Accrued Expenses		197	
Other Credit Balances:			
Due to State (Note 11)	635		
Payroll Deductions	<u>126</u>	761	
Net Liability to the Exchequer (Note 4)		<u>86</u>	
Total Current Liabilities		<u>1,044</u>	
Net Current Assets			<u>469</u>
Net Assets			<u>5,092</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2001	5,604	2,681	8,285
Additions	2,460	463	2,923
Disposals	(301)	(27)	(328)
Gross Assets at 31 December 2001	<u>7,763</u>	<u>3,117</u>	<u>10,880</u>
Accumulated Depreciation			
Opening Balance at 1 January 2001	3,832	1,346	5,178
Depreciation for the year	1,150	257	1,407
Depreciation on Disposals	(301)	(27)	(328)
Cumulative Depreciation at 31 December 2001	<u>4,681</u>	<u>1,576</u>	<u>6,257</u>
Net Assets at 31 December 2001	<u>3,082</u>	<u>1,541</u>	<u>4,623</u>

Notes:

1. An Asset Register is not yet maintained in the format required by the Department of Finance.
2. The asset values shown in this statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		1,074
Less Exchequer Grant Undrawn		<u>(988)</u>
Net Liability to the Exchequer		<u>86</u>
Represented by:		
Debtors		
Net PMG position and cash	581	
Debit Balances	<u>266</u>	847
Less: Creditors		
Due to State	(635)	
Credit Balances	<u>(126)</u>	<u>(761)</u>
		<u>86</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Land Registry Fees (Cash)	28,000,000	34,488,393
Registry of deeds Fees (Cash)	1,550,000	1,823,525
Ground Rent Fees	75,000	65,831

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

Subhead	Less/(More) Than Provided	Explanation
	£'000	
A.1.	1,233	Savings arose because of difficulties in recruitment of staff.
A.2.	55	Savings arose because travel and subsistence costs have reduced as a result of the completion of the decentralisation to Waterford.
A.3.	(135)	Expenditure was more than anticipated due to a significant increase in the annual charge for Ordnance Survey copyright.
A.5.	(218)	Computer expenditure was more than expected due to essential IT infrastructural work incurred by the need to re-locate the IT Unit from Aras Uí Dhálaigh to Chancery Street, together with the continued implementation of Land Registry IS and e-government strategy.
A.6.	112	The saving arose as major refurbishment to the Chancery Street building was not completed in 2001.
A.7.	49	Consultancy expenditure is linked, primarily, with planning for semi-state status. As the vesting date was not finalised much of the consultancy expenditure has been deferred.

7. COMMITMENTS

(A) Global Commitments.

Contracted Commitments at 31 December 2001 amount to £30,615

(B) Multi-Annual Capital Commitments

Project	Expenditure to 2001	Expenditure in 2,001	Subsequent Years
	£	£	£
Document Imaging Contract	-	1,807,427	8,101,009

8. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	11,871	23	-	-
Overtime and extra attendance	1,479,215	472	111	20,727
Miscellaneous	<u>43,505</u>	59	2	9,166
Total extra remuneration	<u>1,534,591</u>			

Note:

Certain individuals received extra remuneration in more than one category.

9. MISCELLANEOUS ITEMS

Amounts of £53,655 and £240,000 were received from subheads N and Q. of the Vote for the Office of the Minister for Finance in respect of the Change Management Fund and Information Society Fund for the Land Registry External Access Service Project respectively.

Payments made to a retired civil servant in receipt of a civil service pension who was re-employed during 2001 amounted to £9,547.

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

Registry of Deeds Fees:	£556,456
-------------------------	----------

10. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	96
Miscellaneous Supplies	1
IT Consumables	<u>20</u>
	<u>117</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	220
Retention Tax	248
PRSI	92
Extra Exchequer Receipts	<u>75</u>
	<u>635</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
28March 2001

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 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for the Land Registry and Registry of Deeds. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31 December 2001, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	250	229	-
A.2.	Travel and Subsistence	2	1	-
A.3.	Incidental Expenses	17	16	1
A.4.	Postal and Telecommunications Services	17	8	-
A.5.	Office Premises Expenses	<u>21</u>	<u>13</u>	<u>1</u>
	Total	<u>307</u>	<u>267</u>	<u>2</u>
SURPLUS TO BE SURRENDERED		£40,118	€ 50,939	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			267
Changes in Capital Assets			
Purchases Cash	(4)		
Depreciation	<u>9</u>	5	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>1</u>	<u>6</u>
Direct Expenditure			273
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>75</u>
Operating Cost			<u>348</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			21
Current Assets			
PMG Balance and Cash	26		
Less Orders Outstanding	(12)	14	
Net Liability from the Exchequer (Note 4)		4	
Total Current Assets		18	
Less Current Liabilities			
Accrued Expenses		2	
Other Credit Balances:			
Suspense	8		
Payroll Deductions	3		
Due to State (Note 7)	7	18	
Total Current Liabilities		20	
Net Current Liabilities			(2)
Net Assets			19

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2001	49	25	74
Additions	4	-	4
Gross Assets at 31 December 2001	53	25	78
Accumulated Depreciation			
Opening Balance at 1 January 2001	30	18	48
Depreciation for the year	7	2	9
Cumulative Depreciation at 31 December 2001	37	20	57
Net Assets at 31 December 2001	16	5	21

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		40
Less Exchequer Grant Undrawn		<u>(44)</u>
Net Liability from the Exchequer		<u>(4)</u>
Represented by:		
Debtors		
Net PMG position and cash	14	
Debit Balances: Suspense	<u>-</u>	14
Less: Creditors		
Due to State	(7)	
Credit Balances: Suspense	<u>(11)</u>	<u>(18)</u>
		<u>(4)</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	21	Savings arose because the post of Secretary was not filled during the year.

6. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	7,292	3	1	5,368
Overtime and extra attendance	<u>4,975</u>	2	-	-
Total extra remuneration	<u>12,267</u>			

Note:

Two individuals received extra remuneration in more than one category.

7. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	5
CSWOP Schemes	1
Pay Related Social Insurance	<u>1</u>
	<u>7</u>

ANNE BOLAND
Accounting Officer
OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Charitable Donations and Bequests. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

ENVIRONMENT AND LOCAL GOVERNMENT

ACCOUNT of the sum expended, in the year ended 31 December 2001 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	28,558	27,933	-
A.2.	Travel and Subsistence	1,940	2,657	64
A.3.	Incidental Expenses	982	1,469	149
A.4.	Postal and Telecommunications Services	1,030	953	128
A.5.	Office Machinery and Other Office Supplies	3,782	3,850	(57)
A.6.	Office Premises Expenses	991	658	116
A.7.	Consultancy Services	371	274	32
HOUSING				
B.1.	Local Authority and Social Housing Programmes	702,811	705,670	1,882
B.2.	Private Housing Grants and Subsidies, etc.	55,334	55,313	1,087
B.3.	Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly (National Lottery Funded)	8,658	8,658	-
B.4.	Communal Facilities in Voluntary Housing Schemes (National Lottery Funded)	1,263	1,263	-
ROADS				
C.1.	Road Improvement/Maintenance			
	<i>Original</i>	<i>£695,887,000</i>		
	<i>Supplementary</i>	<i><u>95,000,000</u></i>	790,887	790,837
C.2.	Dublin Transportation	27,001	27,026	-
C.3.	Vehicle and Driver Licensing Expenses	7,340	11,028	839
C.4.	Other Roads Related Services	1,496	1,862	-
ENVIRONMENT				
D.1.	Water and Sewerage Services Programme, etc.			
	<i>Original</i>	<i>£330,984,000</i>		
	<i>Supplementary</i>	<i><u>63,000,000</u></i>	393,984	398,984
D.2.	Environmental and Related Services			14,712
	<i>Original</i>	<i>£16,535,000</i>		
	<i>Less Supplementary</i>	<i><u>8,000,000</u></i>	8,535	5,837
D.3.	Environmental Protection Agency	14,252	14,281	787
				-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
LOCAL GOVERNMENT FINANCE				
E.	Local Government Fund			
	<i>Original</i>	<i>£319,265,000</i>		
	<i>Supplementary</i>	<i>55,000,000</i>	374,265	374,265
				-
OTHER SERVICES				
F.1.	Fire and Emergency Services	15,378	15,378	25
F.2.	Local Authority Library and Archive Service	8,568	5,650	6
F.3.	Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services	109	15	-
F.4.	Recoupment of Expenditure on foot of Certain Malicious Injuries	215	125	50
F.5.	Architectural Heritage Protection	4,787	4,332	-
F.6.	An Bord Pleanála	9,282	12,332	-
F.7.	National Safety Council	1,593	1,957	-
F.8.	Irish Water Safety Association	316	355	-
F.9.	Urban Regeneration	20,383	12,020	-
F.10.	Tidy Towns Competition	79	79	1
F.11.	Programme for Peace and Reconciliation	2,477	472	-
F.12.	Planning Tribunal	4,505	4,652	366
F.13.	One-Stop Shops	3,280	3,280	-
F.14.	Planning and Development, etc.	680	684	20
F.15.	Partnerships in Local Authorities	3,756	4,122	-
F.16.	Miscellaneous Services	2,188	1,385	7
Gross Total				
	<i>Original</i>	<i>£2,296,076,000</i>		
	<i>Supplementary</i>	<i>205,000,000</i>	2,501,076	2,499,656
				20,214
<i>Deduct. -</i>				
G.	Appropriations in Aid	<u>31,485</u>	<u>30,663</u>	<u>(336)</u>
Net Total				
	<i>Original</i>	<i>£2,264,591,000</i>		
	<i>Supplementary</i>	<i>205,000,000</i>	<u>2,469,591</u>	<u>2,468,993</u>
				<u>20,550</u>
SURPLUS TO BE SURRENDERED			£597,521	€ 758,695

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			2,468,993
Changes in Capital Assets			
Purchases Cash	(4,725)		
Depreciation	<u>1,645</u>	(3,080)	
Assets under Development			
Cash Payments		(1,036)	
Changes in Net Current Assets			
Increase in Closing Accruals	12,055		
Decrease in Stock ¹	<u>43</u>	<u>12,098</u>	<u>7,982</u>
Direct Expenditure			2,476,975
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	7,791		
Notional Rents	<u>1,702</u>		<u>9,493</u>
Operating Cost			<u>2,486,468</u>

(1) The value of stocks at 31 December 2000 was overstated by £210,883. The movement in stock is calculated against the revised 2000 figure.

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			5,283
Assets under Development (Note 4)			<u>4,872</u>
			10,155
Current Assets			
Stocks (Note 14)		504	
Prepayments		328	
Accrued Income		1,214	
Other Debit Balances:			
Recoupable Expenditure	285		
Advances to OPW for General Maintenance Work	5		
Imprests	<u>35</u>	325	
PMG Balance and Cash	33,509		
Less Orders Outstanding	<u>(33,426)</u>	<u>83</u>	
Total Current Assets		<u>2,454</u>	
Less Current Liabilities			
Accrued Expenses		20,542	
Deferred Income		1,550	
Other Credit Balances:			
Local Urban and Rural Development Operational Programme	39		
Local Authority Training Fund	6		
Local Drugs Task Force	182		
Tidy Towns Competition	42		
Due to State (Note 15)	<u>3</u>	272	
Net Liability to the Exchequer (Note 5)		<u>136</u>	
Total Current Liabilities		<u>22,500</u>	
Net Current Liabilities			<u>(20,046)</u>
Net Liabilities			<u>(9,891)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Land and Buildings	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	17	8,252	1,119	9,388
Additions ¹	-	4,661	39	4,700
Disposals	-	(20)	-	(20)
Gross Assets at 31 December 2001	<u>17</u>	<u>12,893</u>	<u>1,158</u>	<u>14,068</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001	7	6,574	578	7,159
Depreciation for the year	1	1,561	83	1,645
Depreciation on Disposals	-	(19)	-	(19)
Cumulative Depreciation at 31 December 2001	<u>8</u>	<u>8,116</u>	<u>661</u>	<u>8,785</u>
Net Assets at 31 December 2001	<u>9</u>	<u>4,777</u>	<u>497</u>	<u>5,283</u>

Note

1. Includes assets acquired prior to 2001.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications
	£'000
Amounts brought forward at 1 January 2001	3,836
Cash Payments for the Year	<u>1,036</u>
Amounts carried forward at 31 December 2001	<u>4,872</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 2001

	£'000	£'000
Surplus to be surrendered		597
Less Exchequer Grant Undrawn		(461)
Net Liability to the Exchequer		<u>136</u>
Represented by:		
Debtors		
Net PMG position and cash	83	
Debit Balances: Suspense	<u>325</u>	408
Less: Creditors		
Due to State	(3)	
Credit Balances: Suspense	<u>(269)</u>	(272)
		<u>136</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	(717)	The excess was mainly due to increased activity by the Housing and Driver Testing Inspectorate and also to the payment of travelling and subsistence arrears.
A.3.	(487)	A range of office expenditure items including advertising and cleaning supplies was greater than anticipated.
A.6.	333	Provision of certain furniture and fittings was deferred.
A.7.	97	Certain consultancy projects were not proceeded with.
C.3.	(3,688)	Progress on roll-out of the National Vehicle and Driver File was speeded up.
C.4.	(366)	Progress with roll-out of evidential breath testing was accelerated.
D.2.	2,698	Expenditure on waste management grants was less than anticipated due to delays in finalising local and regional waste management plans.
F.2.	2,918	Progress by Local Authorities on certain capital projects and information technology services was slower than anticipated.
F.3.	94	Recoupment claims from Local Authorities did not arise as anticipated.
F.4.	90	Claims from Local Authorities are dependant on legal settlements and these matured more slowly than anticipated.
F.5.	455	Lack of skilled labour and the foot and mouth crisis impeded progress under the scheme.
F.6.	(3,050)	The additional costs were incurred because An Bord Pleanála re-located to new offices.

Subhead	Less/(More) Than Provided £'000	Explanation
F.7.	(364)	Extra expenditure was incurred on additional promotional efforts including joint advertising on road safety with Northern Ireland.
F.8.	(39)	Additional expenditure was incurred on consultancy fees.
F.9.	8,363	The savings were due mainly to slower than anticipated progress under the two Regional Operational Programmes.
F.11.	2,005	The saving was due to slower than anticipated progress in implementing the PEACE II Community Initiative.
F.15	(366)	The excess was due to recoupment of local co-ordinators salaries under strand 1 of the RAPID programme.
F.16.	803	Legal expenses matured more slowly than projected. In addition, a scheme to support voluntary activity did not progress sufficiently quickly to allow the drawdown of funding during the year.

7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Fees payable by Local Authorities, etc. for audit of their Accounts	1,341,000	1,311,375
2 Inspection fees in respect of the scheme of structural guarantees for new houses	1,477,000	1,203,309
3 Fees payable by applicants for driving tests	4,880,000	5,601,163
4 Receipts from National Toll Roads plc.	6,767,000	6,362,959
5 Receipts to defray vehicle testing costs	500,000	474,972
6 Receipts from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	461,000	461,000
7 Receipts from Temple Bar Renewal Ltd.	5,000	1,054
8 Receipts from the Local Government Fund	8,927,000	12,156,131
9 Receipts from EU for FEOGA village renewal programme	4,604,000	804,761
10 Receipts from EU for FEOGA element of the Programme for Peace and Reconciliation	2,290,000	1,738,390
11 Payments to Planning Tribunal	101,000	100,897
12 Miscellaneous, including refunds on certain housing grants, refunds on publications and other refunds and payments from EU	<u>132,000</u>	<u>446,860</u>
Total	<u>31,485,000</u>	<u>30,662,871</u>

Explanation of Variations

- The number of houses registered under the Structural Guarantee scheme was less than anticipated.
- The number of driving test applications was higher than anticipated and was due in part to the introduction of the Theory Test in June, 2001.

4. The receipts from National Toll Roads Limited was less than anticipated due to lower than expected volumes of traffic on the Westlink Toll Bridge.
5. Following a review of the fee structure in February 2001, an adjustment in the levy terms in favour of the National Car Testing Service (NCTS) was agreed, resulting in lower than expected income.
7. It is very difficult to anticipate accurately how many applicants will finalise their agreements within the year.
8. Drawdown from the fund was higher than expected as the roll-out of the National Vehicle and Driver File (NVDF) project to motor tax offices proceeded more speedily than anticipated.
9. FEOGA aid was not provided under the 2000-2006 Community Support Framework.
10. Receipts under PEACE II were less than anticipated in 2001.
12. Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancelled and out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate accurately, were greater than expected.

8. COMMITMENTS

(A) Global Commitments

Commitments likely to materialise under procurement and grant subheads are £1,043,178 and £11.4 billion respectively.

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

1. Water/Sewerage Projects

Project	Cumulative Expenditure to 31/12/2000 £'000	Expenditure 2001 £'000	Subsequent Years £'000
Arklow Main Drainage	254	-	10,246
Arklow Water Supply Stage 3 ²	162	-	11,131
Balbriggan-Skerries Sewerage	720	3,066	11,214
Buncrana Water Pollan Dam	24,279	1,865	856
Carrick-on-Suir Sewerage	7,515	1,609	3,876
Castlebar Environs Sewerage	350	765	13,885
Clonmel Main Drainage	11,121	-	6,379
Cork Main Drainage (Collection)	39,410	32,055	8,535
Cork Main Drainage (Treatment Works)	7,473	25,642	26,885
Courtown Riverchapel Sewerage	2,085	5,327	4,588
Donegal Sewerage	496	493	12,811
Drogheda Main Drainage	55,600	-	5,800
Dublin Bay Project - North Fringe	2,878	9,016	34,706
Dublin Bay Sewerage	91,920	66,487	21,593
Dublin Reservoirs - Covering	179	-	19,821
Dublin Water Conservation	32,450	1,648	4,902
Dundalk Main Drainage	40,409	2,047	10,544
Dungarvan Sewerage	540	242	9,218
Dunshaughlin Sewerage	587	37	10,376
East Meath Coastal Area SS ²	400	1,680	11,038
East Meath RWSS-Supply to Navan	-	165	10,835
East Waterford Water	8,781	2,009	1,344
Galway Main Drainage Treatment Works	11,797	16,683	14,712
Gweedore Sewerage ²	98	313	14,589
Leixlip Sewerage ¹	14,531	971	498
Leixlip Water (Phase 2)	12,252	2,604	3,144
Letterkenny Sewerage	568	461	10,371

Project	Cumulative Expenditure to 31/12/2000	Expenditure 2001	Subsequent Years
	£'000	£'000	£'000
Limerick Main Drainage (Phase 1)	38,134	48,035	61,132
Limerick Water (Phase 2) Clareville	194	312	15,494
Lough Mask Reg. Water Supply (Knock- Ballyhaunis) ¹	1,292	9,951	4,810
Lucan Water ¹	289	408	14,703
Midleton Sewerage ¹	10,783	2,007	1,210
Monaghan Water	9,732	3,969	299
Navan Sewerage	21,280	1,590	730
Oberstown Sewerage ¹	14,218	1,377	2,405
Portlaoise Sewerage	566	-	11,434
Sandyford High Level WSS ²	209	238	9,805
Shanganagh Sewerage	949	331	38,720
Sligo (Lough Gill) Regional Water Supply	21,737	1,894	369
Sligo Main Drainage	1,234	1,555	15,371
Swords Sewerage	8,231	5,487	1,282
Tramore Sewerage Scheme ²	534	193	14,093
Tuam Regional Water Supply (Stage 1)	22,951	729	375
Tuam Regional Water Supply (Stage 3) ¹	9,884	1,680	2,514
Waterford Main Drainage ¹	11,920	1,655	1,425
Waterford Main Drainage - Treatment	1,066	351	26,583
Westport Sewerage (Excl. Advance Section)	5,764	8,417	10,028
Wexford Main Drainage	36,169	442	12,889
Wicklow Town Sewerage - Construction	617	-	17,383
Youghal Main Drainage Scheme	-	232	9,768
Total	584,608	266,038	566,719

2. Housing Projects

Project	Cumulative Expenditure to 31/12/2000	Expenditure 2001	Subsequent Years
	£'000	£'000	£'000
Regeneration of Ballymun Flats	21,326	46,789	263,211
Area Regeneration (incl. Inner City Dublin Flat Complexes)	25,513	19,007	72,993

Notes:

- (1) Cost of project updated since 2000.
- (2) Excluded from 2000 account as the estimated cost of the preliminary phase of the scheme was then under £10m.

A sum of £9.3 billion has been included in the global commitments figure [see Note 8 (A)] in respect of the estimated cost of completing national roads schemes approved by the National Roads Authority.

9. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more ¹
	£			£
Higher, special or additional duties	869,320	264	60	47,618
Overtime and extra attendance	1,042,443	458	60	21,727
Shift and roster allowances, etc.	22,612	35	-	-
Miscellaneous	<u>360,972</u>	128	52	5,737
Total extra remuneration	<u>2,295,347</u>			

Note:

Certain individuals received extra remuneration in more than one category.

1. The allowance of £47,618 was sanctioned and paid in 2001, and includes arrears from 1997.

10. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £218,943 from the Vote for 2001 was included in the Estimate for 2002.

A total of £212,541 was charged to subhead A.1. in respect of staff assigned to the Fire Services Council (£134,337), the National Safety Council (£42,591) and the Rent Tribunal (£35,613) respectively.

Ten retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of £105,179.

In addition to voted monies, sponsorship and entry fees totalling £219,251 were also expended on the Tidy Towns Competition.

A total of £42,655 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

In addition to the amount expended under Subhead A.3. a sum of £353,209 was received from the Change Management Fund, Subhead N. of the Finance Vote.

In addition to the amount expended under Subhead F.2., a sum of £3,226,662 was received from the Information Society Fund, Subhead Q. of the Finance Vote.

11. EU FUNDING

The outturn shown in subheads C.1., D.1., 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. and D.2. 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 - CARE (i.e. European Road Accident Database).

The EPA received £16,600 (in respect of Genetically Modified Organisms), £25,742 (in respect of Travel Refunds), £48,860 (in respect of European Topic Centre on Waste) and £239,457 (in respect of Bulgaria Twinning Project) from the EU.

12. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2001 on account of which payments were made in the year is as follows:-

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001 £	Cumulative Expenditure to 31 December 2001 £
Tribunal of Inquiry into Certain Planning Matters (The Flood Tribunal)	1997	4,651,532	14,038,330

13. NATIONAL LOTTERY FUNDING

Grant-in-Aid Fund for the Task Force on Special Housing Aid for the Elderly. Account of the Receipts and Payments in the year ended 31 December 2001

	£
Balance at 1 January 2001	nil
Grant-in-Aid : Special Housing Aid for the Elderly (Subhead B.3.)	<u>8,658,000</u>
	8,658,000
Expenditure (see schedule)	<u>8,658,000</u>
Balance at 31 December 2001	<u>nil</u>

Schedule - Task Force on Special Housing Aid for the Elderly, etc. - Payments in the year ended 31 December 2001

Payee	Amount £
Health Boards:	
Eastern	1,280,000
Midland	920,000
Mid-Western	1,150,000
North-Eastern	1,008,000
North-Western	700,000
South-Eastern	950,000
Southern	1,000,000
Western	<u>1,650,000</u>
Total	<u>8,658,000</u>

Communal Facilities in Voluntary Housing Schemes - Account of Receipts and Payments in the year ended 31 December 2001

	£
Balance at 1 January 2001	nil
Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	<u>1,262,998</u>
	1,262,998
Expenditure (see schedule)	<u>1,262,998</u>
Balance at 31 December 2001	<u>nil</u>

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2001

Local Authority	Project	Amount
<i>County Councils</i>		£
Clare	Respond, Our Lady's Hospital, Gort Road, Ennis	10,222
Cork	Respond, Beechers Yard, Youghal	113,285
	Respond, Cobh	132,142
Donegal	Whiteoaks Housing Association Ltd., Derryvane, Muff	77,000
	Carrick Mental Health Association of Ireland, Carrick	8,406
Galway	Respond, Inis Mor, Aran Islands	88,200
Kerry	Tralee Society of St. Vincent De Paul, Towers Project, Ballybunion	10,500
	Kerry Mental Health Association, Rathmore	13,365
	Kerry Mental Health Association, Listowel	35,000
Kilkenny	Respond, Garringreen, Kilkenny	44,512
	Good Shepherd Centre Kilkenny Ltd., Church Lane, Kilkenny	38,500
	Kilkenny Womens Refuge Ltd., Lacken	18,000
Limerick	St. Ita's Voluntary Housing Association Ltd., Abbeyfeale	19,331
	Embury Close Sheltered Housing Project, Adare	10,500
	Rathkeale Sheltered Housing, Rathkeale	24,500
Mayo	Achill Sheltered Housing Association, Keel	38,500
Meath	Kilmainhamwood & Area Dev. Association, Kilmainhamwood, Kells	35,000
	Respond, Mornington Way, Trim	46,205
Monaghan	Clones Branch of the Mentally Handicapped Association Ltd., Cloonkeencoole, Clones	24,500
Offaly	Sisters of the Sacred Heart of Jesus and Mary, Moneygall	18,900
Roscommon	St. Vincent De Paul, Ballaghaderreen	40,000
South Dublin	Respond, Brookview, Tallaght	100,778
Westmeath	St. Dominics Community Council, Mullingar	35,000
Galway	Galway Simon Community, 85 & 86 Currach Bui	12,903
	Galway Simon Community, 41 Fr. Griffin Road	6,827
	Galway Simon Community, 14a & 14b Rockland Ave, Ballybane	8,991
	Galway Simon Community, Waterworks House, Dyke Road	19,294
Limerick	Respond, Moyross Scheme, Limerick	35,637
Waterford	Focus, Ballytruckle, Waterford	141,000
	Waterford Care for the Aged, Lady Lane, Waterford	<u>56,000</u>
Total		<u><u>1,262,998</u></u>

14. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	481
IT Consumables	19
Cleaning Materials	<u>4</u>
	<u>504</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Pension Contributions	<u>3</u>
	<u>3</u>

Niall Callan
Accounting Officer

DEPARTMENT OF THE ENVIRONMENT AND LOCAL GOVERNMENT
 28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment and Local Government for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Environment and Local Government. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
 13 September 2002

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	34,084	30,760	-
A.2.	Travel and Subsistence	1,757	1,893	4
A.3.	Incidental Expenses	1,376	1,211	48
A.4.	Postal and Telecommunications Services	2,158	2,276	103
A.5.	Office Machinery and other Office Supplies	3,664	4,017	(96)
A.6.	Office Premises Expenses	2,052	2,367	62
A.7.	Consultancy Services	340	420	44
OTHER SERVICES				
B.1.	Grant-in-Aid Fund for General Expenses of Adult Education Organisations (National Lottery Funded)	569	569	-
B.2.	Transport Services	55,090	60,688	4,219
B.3.	International Activities	2,270	1,078	4
B.4.	UNESCO Contributions and Education Exchange	1,504	1,428	-
B.5.	Research and Development Activities	11,876	6,990	23
B.6.	In Career Development	15,151	14,450	95
B.7.	Expenses of National Council for Curriculum and Assessment	1,538	1,473	-
B.8.	Grant-in-Aid Fund for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities	15,267	12,849	78
B.9.	Grant-in-Aid Fund for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities (National Lottery Funded)	18,390	18,387	-
B.10.	Grants to Colleges providing Courses in Irish (National Lottery Funded)	920	919	-
B.11.	Publications in Irish (National Lottery Funded)	190	187	-
B.12.	Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid)	1,305	1,305	-
B.13.	Royal Irish Academy of Music - General Expenses (Grant-in-Aid)	1,622	1,622	-
B.14.	Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded)	718	716	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
B.15.	EU Lingua Programme	27	27	-
B.16.	Grant-in-Aid Fund for general expenses of organisations involved in the promotion of Ireland as an International Education Centre	352	351	-
B.17.	Miscellaneous	10,285	5,662	-
B.18.	Schools IT 2000	7,500	3,747	(17)
B.19.	Commission on Child Abuse	1,860	1,366	12
B.20.	Information and Communication Technologies for Schools	20,000	21,324	-
B.21.	National Educational Psychological Service	7,483	4,931	76
B.22.	National Qualifications Framework	<u>4,852</u>	<u>5,332</u>	<u>-</u>
Gross Total		224,200	208,345	4,655
<i>Deduct. -</i>				
C.	Appropriations in Aid	<u>3,480</u>	<u>2,847</u>	<u>115</u>
Net Total		<u>220,720</u>	<u>205,498</u>	<u>4,540</u>
SURPLUS TO BE SURRENDERED		£15,221,974	€ 19,327,920	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			205,498
Changes in Capital Assets			
Purchases Cash	(3,753)		
Loss on Disposals	338		
Depreciation	<u>1,881</u>	(1,534)	
Assets under Development			
Cash Payments		(159)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(584)		
Increase in Stock	<u>(36)</u>	<u>(620)</u>	<u>(2,313)</u>
Direct Expenditure			203,185
Expenditure Borne Elsewhere			
Vote 6	192		
Net Allied Services Expenditure	7,986		
Notional Rents	<u>2,706</u>		<u>10,884</u>
Operating Cost			<u>214,069</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			5,868
Assets under Development (Note 4)			<u>17</u>
			5,885
Current Assets			
Stocks (Note 15)		163	
Accrued Income		115	
Prepayments		165	
Other Debit Balances:			
Sub-Accountants	91		
Miscellaneous	19		
Charge on Wrong Vote	72		
Foras na Gaeilge	84		
EU Recoupable Expenditure	34		
National Youth Conference	19		
Henrietta St. Project	1,157		
World Skills 2001	129		
Advertising	<u>59</u>	1,664	
PMG Balance and Cash	16,772		
Less Orders Outstanding	<u>(12,354)</u>	<u>4,418</u>	
Total Current Assets		<u>6,525</u>	
Less Current Liabilities			
Due to State (Note 16)		13	
Accrued Expenses		4,820	
Other Credit Balances:			
European School Days	14		
Local Drugs Task Force	431		
Central Bank	87		
Management Information Framework	23		
Local Drugs Task Force - Premises	68		
Thedens Bequest	176		
Miscellaneous	<u>9</u>	808	
Net Liability to the Exchequer (Note 5)		<u>5,274</u>	
Total Current Liabilities		<u>10,915</u>	
Net Current Liabilities			<u>(4,390)</u>
Net Assets			<u>1,495</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001 ¹	9,807	3,414	13,221
Additions	2,949	960	3,909
Disposals	(649)	(203)	(852)
Gross Assets at 31 December 2001	<u>12,107</u>	<u>4,171</u>	<u>16,278</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	7,097	1,944	9,041
Depreciation for the year	1,550	331	1,881
Depreciation on Disposals	(405)	(107)	(512)
Cumulative Depreciation at 31 December 2001	<u>8,242</u>	<u>2,168</u>	<u>10,410</u>
Net Assets at 31 December 2001	<u>3,865</u>	<u>2,003</u>	<u>5,868</u>

Notes:

1. The opening balances for 2001 have been adjusted to take account of revisions to the asset register following a review of the 2000 figures and to take account of assets which were previously omitted from the 2000 figures.
2. The assets of the National Qualifications Authority of Ireland and the National Council for Curriculum and Assessment were established as statutory bodies in the course of 2001 and their assets were transferred to the bodies respective asset registers on the relevant commencement dates.
3. Assets of educational institutions owned, controlled/managed by the Minister for Education and Science are described under the relevant Vote.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In-House Computer Applications
	£'000
Amounts brought forward at 1 January 2001	15
Cash Payments for the Year	159
Transferred to Asset Register	(157)
Amounts carried forward at 31 December 2001	<u>17</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 2001

	£'000	£'000
Surplus to be surrendered		15,222
Less Exchequer Grant Undrawn		<u>(9,948)</u>
Net Liability to the Exchequer		<u>5,274</u>
Represented by:		
Debtors		
Net PMG position and cash	4,418	
Debit Balances : Suspense	<u>1,664</u>	6,082
Less : Creditors		
Credit Balances : Suspense		<u>(808)</u>
		<u>5,274</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
B.2.	(5,598)	The excess was mainly caused by the need to provide additional services for pupils with special needs and an increase in contractor costs.
B.3.	1,192	The saving occurred principally because the rate of development of North/South projects was slower than estimated.
B.4.	76	The saving occurred because of lower than estimated numbers participating in educational exchanges.
B.5.	4,886	The savings occurred mainly because the rate of expansion of the School Retention Initiative was slower than anticipated.
B.8.	2,418	The savings occurred principally because of the lead in time for certain capital projects was slower than anticipated.
B.17.	4,623	The saving was mainly due to slower than anticipated rates of expenditure on new initiatives and bodies principally the education welfare service, school development appeals projects and partnership programmes.
B.18.	3,753	The savings was caused by a slower than estimated rate of expenditure on initiatives run by the National Centre for Technology in Education.
B.19.	494	The saving arose due to the ability to advance the work of the Investigation Committee being slower than anticipated.
B.20.	(1,324)	The excess was due to expenditure on Special Needs IT capital being higher than estimated.
B.21.	2,552	The saving occurred due to delays in the appointment of new psychologists and administrative staff.
B.22.	(480)	The excess arose due to costs related to the establishment of the National Qualifications Authority on a statutory basis.

7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Recoupment of certain travelling and subsistence expenses from the EU	1,000	2,724
2 Contributions from the EU for educational activities	43,000	27,780
3 Receipts from the European Social Fund	2,398,000	2,026,507
4 Miscellaneous	1,038,000	789,791
Total	3,480,000	2,846,802

Explanation of Variation

- 2 The shortfall in contributions was mainly due to delays in finalising contracts for new programmes.
- 3 A shortfall arose because ESF receipts expected in 2001 were not received before year end.
- 4 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.

8. COMMITMENTS

Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) are £11,772,953.

9. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	333,019	193	10	11,225
Overtime and extra attendance	1,354,615	550	84	18,307
Shift and roster allowances	70,659	8	6	14,158
Miscellaneous	73,187	113	2	12,023
Total extra remuneration	<u>1,831,480</u>			

Note:

Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

A sum amounting to £192,000 was received from the Change Management Fund, Subhead N of the Vote of the Office of the Minister for Finance and expended to the value shown on the services covered by subhead A1 and A3.

	£'000
Subhead A.1.	142
Subhead A.3.	50

Expenditure under subhead A.2 included a write off of £7,567 in respect of recoupable foreign travel which was deemed to be non-recoverable in respect of the years 1995 to 1998 (D/Finance Sanction 22/02/02).

11. EU FUNDING

The overall amount of £2,026,507 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure under the following subheads:-

Subheads A.1.,B.5.,B.6.,B.22.,B.23. – Office of the Minister for Education (Vote 26) in 2001.

12. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2001 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001	Cumulative Expenditure to 31/12/01
		£	£
Commission to Inquire into Child Abuse	1999	1,366,424	2,348,862

13. MISCELLANEOUS ACCOUNTS

Accounts of Non-Voted Funds Administered by the Department of Education and Science**Capital Account for the year ended 31 December 2001**

	Securities £	Cash £
Cash for Investment Balance on 1 January 2001	-	-
Securities Balance on 1 January 2001	936,860	-
Transferred from Income Account for Investment	-	-
Securities Redeemed	(138,676)	138,676
Securities Bought	<u>142,494</u>	<u>(138,676)</u>
Balances on 31 December 2001	<u>940,678</u>	<u>-</u>

Receipts and Payments Accounts for the Year Ended 31 December 2001

	£
Balances on 1 January 2001	83,821
Receipts	171,461
Payments	<u>(142,207)</u>
Balances on 31 December 2001	<u>113,075</u>

GRANT-IN-AID FUNDS 2001

	£
Subhead B1 - Fund for General Expenses of Adult Education Organisations (National Lottery Funded)	569,000
Subhead B8 & B9 - Fund for General Expenses of Youth Organisations and other expenditure in relation to Youth Activities	
National Lottery	18,387,120
Exchequer	12,848,543
	31,235,663
Subhead B14 - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded)	715,500
Subhead B16 - Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre (Exchequer Funded)	
	<u>351,000</u>
	<u>32,871,163</u>

- (a) Analysis of payments funded from National Lottery is included in Note 14.
- (b) A sum of £13,199,543 from the grant-in-aid was not funded from National Lottery. Analysis of payments making up this amount is included below.

**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth and Sports
Organisations and other Expenditure in relation to Youth and Sports Activities not funded from
National Lottery**

	£
Boys' Brigade	12,150
Girls' Friendly Society	20,912
Irish Methodist Youth Department	13,778
Presbyterian Youth	34,160
City of Dublin VEC	3,421,421
County Dublin VEC	934,818
Dun Laoghaire VEC	516,609
Cork City VEC	400,238
Galway City VEC	103,525
Limerick City VEC	124,334
Co. Wicklow VEC	83,833
Co. Carlow VEC	54,699
South Eastern Health Board	159,501
Catholic Youth Council	14,786
National Youth Federation	29,906
ISPC	16,100
Dublin Corporation	4,293,585
South Dublin County Council	1,040,000
Cork Corporation	112,904
Department of Justice	55,000
Miscellaneous	38,903
YMCA	45,409
Fingal County Council	844,746
Limerick Youth Service	116,976
Donegal Youth Information Centre	160,000
Monaghan Youth Information Centre	59,250
Dun Laoghaire Outreach Project Ltd.	22,000
Early Focus Basin Lane School	44,000
Bite Og, Ballymun	75,000
	<u>12,848,543</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	144,000
International Education Board of Ireland	207,000
	<u>351,000</u>

14. NATIONAL LOTTERY FUNDING**National Lottery Voted Funds****Payments in the Year Ended 31st December 2001**

Payments:-	£
General expenses of Youth Organisations and other Expenditure in Relation to Youth Activities	18,387,120
Cultural Activities	715,500
Irish Language	1,106,403
Expenses of Adult Education Organisations	569,000
	<u>20,778,023</u>

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)	6,854,460
Other Projects Under Disadvantaged Youth (Schedule B)	142,235
Youth Information Centres	861,892
Gaisce - President's Award Scheme	150,000
Youth Exchange Bureau (Leargas)	200,000
Local Voluntary Youth Councils	55,000
Local Youth Club Grants Scheme	1,000,000
Co-operation Ireland	36,000
Causeway	75,606
Youth Card/USIT	5,328
North South Project Officer	15,368
Miscellaneous - Youth Information	99,559
Special Project for Youth Scheme	8,571,959
National Youth Health Programme	56,000
Youth Arts Programme	24,192
National Youth Work Development Plan	34,944
National Youth Work Advisory Committee	16,845
ICTU Officer	7,000
Maynooth Diploma Course	50,000
Miscellaneous	130,732
Total	<u>18,387,120</u>

Cultural Activities

	£
Cultural Organisations (Schedule C)	<u>715,500</u>

Irish Language

	£
Courses in Irish	919,382
Publications in Irish	187,021
Total	<u>1,106,403</u>

Expenses of Adult Education Organisations

	£
Aontas	289,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	202,000
People's College	<u>60,000</u>
Total	<u>569,000</u>

Schedule A**Grants to Youth Organisations**

	£
An Óige	139,635
Scouting Ireland (CSI)	371,072
Catholic Guides of Ireland	205,522
Catholic Youth Care	644,903
Church of Ireland Youth Council	128,000
Comhthreanáil na nOgeagrais Gaeilge	11,035
Confederation of Peace Corps	59,153
YMCA	85,477
ECO - UNESCO Club	79,912
Feachtas	68,119
Federation of Irish Scout Associations	9,964
Foróige	1,209,746
Athlone Community Services Council	28,487
Girls' Brigade	35,953
Irish Girl Guides	290,897
Interculture Ireland	36,385
Junior Chamber Ireland	10,022
Macra Na Feirme	345,601
National Association for Youth Drama	75,293
National Federation of Archery Clubs	41,340
National Youth Council of Ireland	381,433
National Youth Federation	1,512,131
No Name Club	79,610
Ogra Chorcaí	422,892
Ogras	122,827
Order of Malta Cadet Corps	36,608
Scout Association of Ireland	286,538
Voluntary Services International	63,766
Young Christian Workers	<u>72,139</u>
Total	<u>6,854,460</u>

Schedule B**Disadvantaged Youth**

	£
City of Dublin Youth Board - Annual Grant	75,274
Ronanstown Initiative	8,929
Sheelin Project, Co. Cavan VEC	7,702
Foróige Office, City of Dublin VEC	29,638
Foróige Officer, Co. Donegal VEC	<u>20,692</u>
Total	<u>142,235</u>

Schedule C**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific, and Educational Organisations**

	£
Cumann Béaloideas Éireann	1,250
Cumann Scoildrámaíochta	22,000
Foras Éireann	10,000
Irish Committee for Historical Sciences	2,500
Irish Film Institute	11,000
National Youth Orchestra of Ireland	100,000
School Recital Scheme	15,000
Slógadh	4,000
Anna Livia International Opera Festival	479,750
Feis Maitiu	35,000
Artane School of Music	<u>35,000</u>
Total	<u>715,500</u>

15. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	148
IT Consumables	<u>15</u>
	<u>163</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Withholding Tax	10
Tax and Pay Related Social Insurance	<u>3</u>
	<u>13</u>

JOHN DENNEHY
Accounting Officer
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
28 Márta 2002

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 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 7 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
A.	Salaries, etc. of Teachers	772,775	772,007	-
B.	Model Schools - Miscellaneous Expenses	175	174	-
C.	Capitation Grants towards Operating Costs of National Schools			
	<i>Original</i>	<i>£32,253,000</i>		
	<i>Supplementary</i>	<i><u>33,300,000</u></i>	65,559	-
D.	Grants towards Clerical Assistance in National Schools	4,672	4,484	-
E.	Grants towards the Employment of Caretakers in National Schools	3,744	3,832	-
F.1.	Other Grants and Services	32,219	30,762	781
F.2.	Library Grants	1,035	1,037	-
G.	Special Needs Assistants in National Schools			
	<i>Original</i>	<i>£23,516,000</i>		
	<i>Supplementary</i>	<i><u>2,000,000</u></i>	23,177	-
H.	Special Services for Children in Care	14,102	15,840	-
I.	Special Educational Projects	738	670	-
J.	Superannuation, etc. of Teachers			
	<i>Original</i>	<i>£148,190,000</i>		
	<i>Supplementary</i>	<i><u>3,000,000</u></i>	142,890	-
K.1	Building, Equipment and Furnishing of National Schools			
	<i>Original</i>	<i>£92,600,000</i>		
	<i>Supplementary</i>	<i><u>15,000,000</u></i>	110,124	2,824
K.2.	Capital Building and Equipment Costs of Special Schools for Children in Care			
		<u>11,300</u>	<u>7,691</u>	-
	Gross Total			
	<i>Original</i>	<i>£1,137,319,000</i>		
	<i>Supplementary</i>	<i><u>53,300,000</u></i>	1,178,287	3,605
	Deduct			
L.	Appropriations in Aid	<u>47,766</u>	<u>51,085</u>	<u>256</u>
	Net Total			
	<i>Original</i>	<i>£1,089,553,000</i>		
	<i>Supplementary</i>	<i><u>53,300,000</u></i>	<u>1,127,202</u>	<u>3,349</u>
SURPLUS TO BE SURRENDERED		£15,651,416	€ 19,873,199	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000
Net Outturn		1,127,202
Changes in Capital Assets		
Loss on Disposals	110	
Changes in Net Current Assets		
Increase in Closing Accruals	<u>2,692</u>	<u>2,802</u>
Direct Expenditure		1,130,004
Operating Cost		<u>1,130,004</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			1,892
Current Assets			
Accrued Income		256	
Other Debit Balances:			
Charge on Wrong Vote	496		
Recoupable Salaries for Teachers on secondment	176		
Overpayment of Salaries/Allowances to Primary Teachers	129		
Sub-Accountants	69		
Learning through the Arts	27		
Miscellaneous	<u>5</u>	902	
PMG Balance and Cash	58,604		
Less Orders Outstanding	<u>(47,542)</u>	<u>11,062</u>	
Total Current Assets		<u>12,220</u>	
Less Current Liabilities			
Accrued Expenses		3,605	
Due to State (Note 9)		822	
Other Credit Balances			
EFT Payments		32	
Miscellaneous		3	
Net Liability to the Exchequer (Note 4)		<u>11,624</u>	
Total Current Liabilities		<u>16,086</u>	
Net Current Liabilities			<u>(3,866)</u>
Net Liabilities			<u>(1,974)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Land
	£'000
Cost or Valuation at 1 January 2001	335
Additions	1,667
Disposals	<u>(110)</u>
Gross Assets at 31 December 2001	<u>1,892</u>
Accumulated Depreciation:	
Opening Balance at 1 January 2001	-
Depreciation for the year	-
Depreciation on Disposals	<u>-</u>
Cumulative Depreciation at 31 December 2001	<u>-</u>
Net Assets at 31 December 2001	<u><u>1,892</u></u>

Notes:

1. The ownership of five sites for first-level schools is vested in the Minister for Education and Science.
2. Thirty Two (32) Gaelscoileanna, four (4) Multi-Denominational Schools, and three (3) Model Schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
3. Four (4) special Education Centres for Young Offenders which have their land and buildings owned by the Minister for Education are controlled/managed by Boards of Management.
4. The total number of National Schools in operation on 31 December 2001, was three thousand two hundred and eighty three (3283). 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 2001

	£'000	£'000
Surplus to be surrendered		15,651
Less Exchequer Grant Undrawn		<u>(4,027)</u>
Net Liability to the Exchequer		<u><u>11,624</u></u>
Represented by:		
Debtors		
Net PMG position and cash	11,062	
Debit Balances: Suspense	<u>597</u>	11,659
Less: Creditors		
Credit Balances: Suspense		<u>(35)</u>
		<u><u>11,624</u></u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
G.	2339	The saving was mainly due to the numbers of payroll paydates in 2001 being less than anticipated and to delays in filling newly sanctioned posts.
H.	(1,738)	The excess arose mainly due to higher than anticipated staffing and non-pay costs in the young offender centres.
I.	68	The savings arose principally due to staff vacancies in the projects.
J.	8,300	The savings arose because the number of lump sums for newly retired teachers and death gratuities was lower than estimated.
K.2.	3,609	The saving was due to slower than anticipated progress of the capital development programme for young offender centres.

6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Superannuation, etc., of National Teachers		
(i) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc	100,000	425,625
(ii) Contributions to the National School Teachers' Superannuation Schemes	34,442,000	34,939,378
(iii) Contributions to Teachers' Spouses' and Children's Pensions Scheme	7,978,000	9,008,657
2 Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)	221,000	369,431
3 Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)	97,000	89,004
4 Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	4,131,000	5,418,429
5 Handling charge involved in making certain deductions from teachers' salaries	250,000	312,318
6 Receipts from the European Social Fund	442,000	-
7. Miscellaneous	105,000	522,270
Total	47,766,000	51,085,112

Explanation of Variation

- 1 (i) The surplus was due to higher than anticipated numbers of teachers retiring who refunded their gratuities.
- 1 (iii) The surplus was mainly due to underestimation.
- 2 The surplus was mainly due to extra pension receipts arising from increased salary rates and arrears.
- 4 The surplus was due to a greater number of teachers on secondment than anticipated.

- 5 The surplus was due to an increase in the amount of voluntary deductions from salary by teachers.
- 6 The shortfall arose due to delays in the payment of 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 years is £62,352,930.

(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.)	Total
	£	£	£
Expenditure in 2001	110,124,399	7,691,365	117,815,764
Legally enforceable commitments to be met in subsequent years	59,162,974	3,189,956	62,352,930

8. MISCELLANEOUS ITEMS

Expenditure under subhead A included an amount of £5,656 in respect of an ex-gratia amount paid to a retired teacher [S18/9/92 (Part IV)]

Expenditure under subhead H included an amount of £21,465 in settlement of a compensation claim by a staff member for injuries received while on duty. Costs of £5,364 were also paid in this case. (S18/38/76).

Expenditure under subhead H included an amount of £44,400 in compensation arising from a road traffic accident. Costs of £8,079 were also paid in this case (S18/38/76 Part 1).

Expenditure under subhead H included an amount of £6,750 in compensation to a staff member for injuries received in an accident while on duty (S18/38/76).

Expenditure under subhead H included an amount of £60,000 in compensation to a staff member for injuries received while on duty. Costs of £26,553 were also paid in this case (S18/38/76).

Expenditure under subhead F.1 included costs and fees totalling £129,941 in two cases involving the detention of juveniles and an ex-gratia payment of £5,284 in one of the cases (S18/9/92 PII & S18/9/92 PIII).

Expenditure under subhead F.1 included an amount of £1,662,356 in respect of legal costs arising from adequacy of education provision; ex-gratia amounts of £219,500 were also paid in this case (S18/2/50 & S18/2/50 Part VII).

Expenditure under subhead F.1 included £583,561 in legal fees arising from 25 cases involving children with special educational needs. A settlement £2,720 was also paid in one of these cases (S18/9/92).

Expenditure under subhead F.1 included £342,160 in settlement of 16 cases involving children with special education needs. (S18/9/92).

9. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

	£'000
PAYE	341
PRSI	350
Withholding Tax	<u>131</u>
	<u>822</u>

J. DENNEHY

Accounting Officer

AN ROINN OIDEACHAIS agus EOLAÍOCHTA

28 Márta 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First Level Education for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science in respect of the Vote for First Level Education. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

SECOND-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
A.	Secondary Teachers Incremental Salary Grant	464,477	453,348	-
B.	Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools			
	<i>Original</i>	<i>£42,171,000</i>		
	<i>Supplementary</i>	<i><u>22,000,000</u></i>		
		64,171	57,701	11
C.	Grants towards Clerical Assistance in Secondary Schools	3,812	3,663	-
D.	Superannuation of Secondary, Comprehensive and Community School Teachers			
	<i>Original</i>	<i>£75,885,000</i>		
	<i>Supplementary</i>	<i><u>3,000,000</u></i>		
		78,885	77,459	-
E.	Comprehensive and Community Schools - Running Costs	154,971	148,976	-
F.	Annual Grants to Vocational Education Committees (excluding certain grants in respect of Specialist Colleges and student support)	381,875	387,014	-
G.	Payments to Local Authorities in respect of Superannuation Charges	41,866	44,813	-
H.	Miscellaneous Post-Primary Services	38,406	30,988	1
I.	Secondary Schools - Annual Repayments of Building Loans	5	9	-
J.	Examinations	24,078	23,086	290
K.	Miscellaneous	4,650	2,787	-
L.	Second-Level Schools - Building Grants and Capital Costs	<u>129,150</u>	<u>140,074</u>	<u>3,782</u>
	Gross Total			
	<i>Original</i>	<i>£1,361,346,000</i>		
	<i>Supplementary</i>	<i><u>25,000,000</u></i>		
		1,386,346	1,369,918	4,084
	Deduct:-			
M.	Appropriations in Aid			
	<i>Original</i>	<i>£98,957,000</i>		
	<i>Less Supplementary</i>	<i><u>51,500,000</u></i>		
		<u>47,457</u>	<u>51,787</u>	<u>18,470</u>
	Net Total			
	<i>Original</i>	<i>£1,262,389,000</i>		
	<i>Supplementary</i>	<i><u>76,500,000</u></i>		
		<u>1,338,889</u>	<u>1,318,131</u>	<u>(14,386)</u>
	SURPLUS TO BE SURRENDERED	£20,758,463	€ 26,357,811	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			1,318,131
Changes in Capital Assets			
Purchases Cash	(16)		
Depreciation	<u>126</u>	110	
Assets Under Development			
Cash Payments		(1,393)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(5,451)		
Increase in Stock	<u>(353)</u>	<u>(5,804)</u>	<u>(7,087)</u>
Direct Expenditure			1,311,044
Operating Cost			<u>1,311,044</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			5,224
Assets Under Development (Note 4)			<u>2,671</u>
			7,895
Current Assets			
Stocks (Note 12)		429	
Accrued Income		18,753	
Exam Fees		189	
Loans (Note 11)		87	
Pension Contributions		17	
Prepayments		1	
Other Debit Balances:			
EU School Evaluation Project	13		
Sub-Accountants	7		
Miscellaneous	<u>4</u>	24	
PMG Balance and Cash	58,420		
Less Orders Outstanding	<u>(43,044)</u>	<u>15,376</u>	
Total Current Assets		<u>34,876</u>	
Less Current Liabilities			
Accrued Expenses	4,085		
Due to State (Note 13)	788		
Deferred Income	<u>283</u>	5,156	
Other Credit Balances:			
Credit on Wrong Vote	389		
Charge on Wrong Vote	166		
Erasmus Smith Endowment	77		
Interreg Project	49		
Miscellaneous	23		
Registration Council	22		
Re-Check of Marks	<u>18</u>	744	
Net Liability to the Exchequer (Note 5)		<u>14,656</u>	
Total Current Liabilities		<u>20,556</u>	
Net Current Assets			<u>14,320</u>
Net Assets			<u>22,215</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Land	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001 ¹	4,964	805	13	5,782
Additions	-	16	-	16
Disposals	-	(12)	-	(12)
Gross Assets at 31 December 2001	<u>4,964</u>	<u>809</u>	<u>13</u>	<u>5,786</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001	-	442	6	448
Depreciation for the year	-	125	1	126
Depreciation on Disposals	-	(12)	-	(12)
Cumulative Depreciation at 31 December 2001	-	<u>555</u>	<u>7</u>	<u>562</u>
Net Assets at 31 December 2001	<u>4,964</u>	<u>254</u>	<u>6</u>	<u>5,224</u>

Notes:

- Following a review of the 2000 figures the opening balances for Office Equipment have been adjusted to include VAT on certain items.
- Ten sites for Second level Schools are owned and controlled/managed by the Minister for Education.
- Four hundred and Nineteen Secondary schools are privately owned and two hundred and forty seven Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- Sixty Nine 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 2001

	Land £'000
Amounts brought forward at 1 January 2001	1,278
Cash Payments for the Year	<u>1,393</u>
Amounts carried forward at 31 December 2001	<u>2,671</u>

Note:

- The opening balance has been adjusted following a review of the 2000 figures.
- The amount shown above refers to ten sites purchased for seven Schools and three 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, 2001.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		20,758
Less Exchequer Grant Undrawn		<u>(6,102)</u>
Net Liability to the Exchequer		<u>14,656</u>
Represented by:		
Debtors		
Net PMG position and cash	15,376	
Debit Balances: Suspense	<u>24</u>	15,400
Less Creditors		
Credit Balances: Suspense		<u>(744)</u>
		<u>14,656</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
B.	6,470	The saving was principally due to overestimation of the cost of the support services grant to the secondary sector and to pupil numbers being less than anticipated.
G.	(2,947)	The excess was due to the numbers of pensions and gratuities being higher than anticipated in 2001.
H.	7,418	The saving arose due to delays in the implementation of the school retention initiatives and back to education and guidance initiatives not proceeding as quickly as had been anticipated.
K.	1,863	The saving was mainly due to the rate of development of the language initiative being slower than estimated.
L.	(10,924)	The excess is due to the rate of completion of capital projects being faster than anticipated.

7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
(i) Contributions to Secondary Teachers' Superannuation Scheme	30,096,000	33,130,111
(ii) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	8,114,000	8,526,505
(iii) Refund of gratuities under Secondary Teachers' Superannuation Scheme	36,000	19,993
2. Examination Fees of Students	5,037,000	5,244,529
3. Refund of portion of capital grants (Subhead L)	34,000	16,711
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	83,000	73,193
5. Receipts from the European Social Fund		
Original	£53,166,000	
Less Supplementary	<u>51,500,000</u>	-
6. Contributions towards the building and equipping costs of Community Schools	300,000	22,932
7. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	1,538,000	4,110,508
8. Handling charge involved in making certain deductions from teachers' salaries	153,000	266,844
9. Repeat Leaving Certificate course fees	297,000	192,351
10. Miscellaneous	<u>103,000</u>	<u>183,733</u>
Total		
Original	£98,957,000	
Less Supplementary	<u>51,500,000</u>	<u>51,787,410</u>
	<u>47,457,000</u>	

Explanation of Variation

- (i) and (ii) The surplus is mainly due to underestimation of contributions and a higher than anticipated number of retiring teachers purchasing service under the PCW buyback scheme.
(iii) The shortfall is due to overestimation.
- The surplus arose because more examination fees were received than had been anticipated.
- The shortfall was due to contributions due in 2001 not being received in the 2001 financial year.
- The shortfall in pension contributions was due mainly to some members of the pension scheme availing of career breaks.
- The shortfall was due to delays in the receipt of payments from the European Social Fund.
- The shortfall was due to receipt of contributions being lower than expected.
- The surplus was mainly due to the number of teachers on secondment being greater than anticipated and the payment of arrears due to the Department.
- 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.

8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) is £69,329,672

(B) Multi-Annual Capital Commitments

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

	£
Expenditure in 2001	140,074,296
Legally enforceable commitments to be met in subsequent years	66,070,362

9. MISCELLANEOUS ITEMS

Expenditure under subhead E included an amount of £117,000 in settlement of seven compensation claims for injuries received in accidents in Community and Comprehensive Schools (S18/35/78).

Legal costs amounting to £77,769 were also paid in five of the compensation cases in Community and Comprehensive schools (S18/35/78).

10. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2001 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001	Cumulative Expenditure to 31/12/2001
		£	£
Commission on School Accommodation	1996	209,378	1,157,961

11. MISCELLANEOUS ACCOUNTS

Statement of Loans

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

Period	Amounts of	Repayments	Interest
	Loans issued (1)	Principal (2)	
	£	£	£
From 1 April 1968 to 31 December 2000	2,528,111	2,428,997	2,806,849
Year ended 31 December 2001	-	11,984	4,727
Total	<u>2,528,111</u>	<u>2,440,981</u>	<u>2,811,576</u>

Principal Outstanding: (1) £2,528,111 minus (2) £2,440,981 = £87,130

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 2001, in respect of Capital and Income.

Capital Account	Securites	Cash
	£	£
Cash Balance on 1 January 2001	-	-
Securities Balance on 1 January 2001	34,852	-
Redeemed Stock	(187)	187
Transferred to Income Account	-	-
Purchase of Securities	-	(187)
Balances on 31 December 2001	<u>34,665</u>	<u>-</u>

Income Account

Balances on 1 January 2001	20,097
Dividends Received	2,057
Miscellaneous Receipts	50,608
Miscellaneous Payments	(50,553)
Balances on 31 December 2001	<u>22,209</u>

12. STOCKS

Stocks at 31 December 2001 comprise: £'000

Stationery 429

13. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

	£'000
Income Tax & Pay Related Social Insurance	723
Withholding Tax	<u>65</u>
	<u>788</u>

JOHN DENNEHY

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

28 Márta 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Second Level and Further Education for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science in respect of the Vote for Second Level and Further Education. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

THIRD-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
A.1.	Higher Education Grants	51,669	47,395	-
A.2.	University Scholarships, Research Grants and Fellowships	902	837	-
A.3.	Grants to Vocational Education Committees in respect of Scholarships to Students	12,802	10,657	-
A.4.	Grants in support of trainees on ESF aided Programmes	49,500	46,102	-
B.1.	An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses	3,619	3,619	-
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>	<i>£408,321,000</i>		
	<i>Supplementary</i>	<i><u>13,425,000</u></i>	421,746	421,746
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>Original</i>	<i>£1,951,000</i>		
	<i>Supplementary</i>	<i><u>60,000</u></i>	2,011	2,011
C.	Grants in respect of the running costs of The Institutes of Technology and one Vocational Education Committee College			
	<i>Original</i>	<i>£258,764,000</i>		
	<i>Supplementary</i>	<i><u>2,372,000</u></i>	261,136	261,996
D.	Training Colleges for Primary Teachers excluding those funded through the Higher Education Authority	5,675	5,677	-
E.	Training Colleges for Teachers of Home Economics	2,726	3,013	-
F.	Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)			
	<i>Original</i>	<i>£5,040,000</i>		
	<i>Supplementary</i>	<i><u>700,000</u></i>	5,740	5,740
G.	Dublin Institute for Advanced Studies (Grant-in-Aid)	4,240	4,029	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
H.	Grant in respect of tuition fees to designated non-Higher Education Authority Third-Level Institutions	1,050	1,013	-
I.	Miscellaneous	1,503	1,373	-
J.	Grants to certain Third Level Institutions	5,340	6,026	-
K.	Alleviation of Disadvantage	15,589	12,048	1
L.	Third Level Research and Development Activities	26,250	27,678	-
M.1.	Building Grants and Capital Costs of the Institutes of Technology and one Vocational Education Committee College.			
	<i>Original</i>	<i>£75,080,000</i>		
	<i>Supplementary</i>	<i><u>17,876,000</u></i>	92,956	96,653
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)	52,720	50,782	-
M.3.	Other Capital Projects	6,770	6,073	29
M.4.	Research, Technology and Innovation Capital	<u>2,000</u>	<u>2,500</u>	-
	Gross Total			
	<i>Original</i>	<i>£991,511,000</i>		
	<i>Supplementary</i>	<i><u>34,433,000</u></i>	1,025,944	1,016,968
	Deduct			
N.	Appropriations in Aid			
	<i>Original</i>	<i>£28,839,000</i>		
	<i>Less Supplementary</i>	<i><u>28,800,000</u></i>	<u>39</u>	<u>53</u>
	Net Total			
	<i>Original</i>	<i>£962,672,000</i>		
	<i>Supplementary</i>	<i><u>63,233,000</u></i>	<u>1,025,905</u>	<u>1,016,915</u>
				<u>(16,213)</u>
	SURPLUS TO BE SURRENDERED		£8,990,456	€ 11,415,524

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			1,016,915
Assets Under Development			
Cash Payments		(333)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(3,072)	(3,405)
Direct Expenditure			<u>1,013,510</u>
Operating Cost			<u>1,013,510</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			350
Assets Under Development (Note 4)			<u>7,682</u>
			8,032
Current Assets			
Accrued Income	16,307		
Loans Outstanding (Note 11)	<u>23</u>	16,330	
PMG Balance and Cash	11,299		
Less Orders Outstanding	<u>(9,237)</u>	<u>2,062</u>	
Total Current Assets		<u>18,392</u>	
Less Current Liabilities			
Accrued Expenses		94	
Other Credit Balances			
Miscellaneous	5		
Reid Bequest Scheme C Fund	<u>25</u>	30	
Net Liability to the Exchequer (Note 5)		<u>2,032</u>	
Total Current Liabilities		<u>2,156</u>	
Net Current Assets			<u>16,236</u>
Net Assets			<u>24,268</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	£'000
Cost or Valuation at 1 January 2001	350
Disposals	-
Gross Assets at 31 December 2001	<u>350</u>
Accumulated Depreciation:	
Opening Balance at 1 January 2001	-
Depreciation on Disposals	-
Cumulative Depreciation at 31 December 2001	-
Net Assets at 31 December 2001	<u>350</u>

Notes:

1. Land and buildings of one third-level institution (Tipperary Rural and Business Development Institute -Thurles Campus), were owned by the Minister for Education and Science at 31/12/01 and controlled/managed by the Board of Directors.
2. Ownership of the lands and buildings of Dublin City University were transferred to the Governing Body of the University on 4 April, 2001.
3. Ownership of the lands and buildings of the University of Limerick were transferred to the Governing Body on 24 March 2000. Note of this transfer was omitted in error from the 2000 Appropriation Accounts.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	Construction Contracts £'000
Amounts brought forward at 1 January 2001	7,349
Cash Payments for the Year	<u>333</u>
Amounts carried forward at 31 December 2001	<u>7,682</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 2001

	£'000	£'000
Surplus to be surrendered		8,990
Less Exchequer Grant Undrawn		<u>(6,958)</u>
Net Liability to the Exchequer		<u>2,032</u>
Represented by:		
Debtors		
Net PMG position and cash		2,062
Less: Creditors		
Credit Balances: Suspense		<u>(30)</u>
		<u>2,032</u>

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

Subhead	Less/(More) Than Provided	Explanation
	£'000	
A.1.	4,274	The saving occurred because the number of students qualifying for grants were lower than estimated.
A.2.	66	The saving was due to scholarship offers not being taken up.
A.3.	2,145	The saving arose because the number of students being awarded the VEC scholarships was lower than anticipated.
A.4.	3,398	The saving arose because the number of students qualifying for grants was less than anticipated.
E.	(287)	The excess was mainly due to unforeseen retirement gratuities and arrears due to staff under Partnership 2000.
G.	211	The saving was mainly due to delays in filling vacancies.
I.	130	The saving was due to expenditure on third level outreach centres being lower than anticipated.
J.	(686)	The excess was mainly due to a higher than anticipated number of students being eligible for free fees and higher than anticipated operational costs.
K.	3,541	The saving occurred because of overestimation of the likely student numbers qualifying for the principal grant scheme.
L.	(1,428)	The excess was due to the rate of development of projects being greater than estimated.
M.3.	697	The saving occurred because expenditure on projects was lower than anticipated.
M.4.	(500)	The excess was due to expenditure on the Next Generation Internet Project being higher than anticipated.

7. APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1.	Recovery of Loans to Primary Teacher Training College Students	4,000	-
2.	Táillí Scrúdaithe don Ard Teastais agus Scrúdú Cáilíochta sa Ghaeilge	3,000	6,895
3.	Receipts from European Social Fund		
	<i>Original</i>	<i>£28,831,000</i>	
	<i>Less Supplementary</i>	<i>31,000</i>	-
4.	Miscellaneous	<u>1,000</u>	<u>46,176</u>
	Total	<u>39,000</u>	<u>53,071</u>
	<i>Original</i>	<i>£28,839,000</i>	
	<i>Less Supplementary</i>	<i>39,000</i>	<i>53,071</i>

Explanation of Variation

- The shortfall was due to delays in the receipt of payments from the European Social Fund.
- The surplus arose because miscellaneous receipts were higher than anticipated.

8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) is £104,927,155.

(B) Multi-Annual Capital Commitments

	Expenditure in 2001	Legally Enforceable commitments to be met in subsequent years
	£	£
M.1. Building Grants and Capital Costs of the Institutes of Technology and one Vocational Education Committee College ¹	96,652,757	70,350,774
M.2. Vocational Education Committee Building Grants & Capital Costs for Universities & Colleges & designated Institutions of Higher Education	50,781,867	15,859,435
M.3. Other Third Level Capital	6,073,243	3,067,917
M.4. Third Level Research & Development Capital ²	<u>2,500,000</u>	<u>15,273,029</u>
Total	<u>156,007,867</u>	<u>104,551,155</u>

Notes:

- Expenditure in respect of projects included within this figure is being met from subhead M.1. of the Third Level Vote and from the Scientific and Technological Education (Investment) Fund.
- Expenditure in respect of projects within this figure is being met from subhead M.4. of the Third Level Vote and from the Scientific and Technological Education (Investment) Fund.

Capital projects involving total expenditure of £5 million or more

		Expenditure to 31 December 2000	Expenditure in 2001	Legally Enforceable commitments to be met in subsequent years	Total
		£	£	£	£
	Subhead M.1.				
1	Learning Resource Centre/Catering Services Building IT Carlow	15,518,248	1,294,352	124,010	16,936,610
2	Cathal Brugha Street College of Catering Extension	5,957,506	17,492	60,763	6,035,761
3	Dublin Institute of Technology - Aungier St. Phase 2 ¹	3,245,122	9,587,120	13,598,070	26,430,312
4	Sligo - Phase 1 West Block	5,202,651	178,105	186,468	5,567,224
5	Sligo - Technological, Engineering and Computing Facility ¹	6,221,806	1,425,246	1,106,536	8,753,588
6	TRBDI Thurles Phase 1	6,851,194	333,227	134,786	7,319,207
7	Dundalk - Learning and Information Resource Centre/Lecture Theatre ¹	5,219,175	2,354,225	558,297	8,131,697
8	Tralee - Business/IT and Hotel and Catering Building ¹	11,207,280	7,552,954	1,325,060	20,085,294
9	Waterford - Library/I.T. Centre ¹	8,353,585	257,932	201,381	8,812,898
10	Blanchardstown - Phase 1 New College ¹	2,599,280	11,790,879	19,654,802	34,044,961
11	Blanchardstown - purchase of Site	2,000,000	0	3,152,995	5,152,995
12	Blanchardstown - Temporary Apprentice Facility ¹	161,877	4,482,146	377,798	5,021,821
13	Galway/Mayo - Library ¹	1,257,744	7,188,713	10,923,634	19,370,091
14	Limerick - Conference Centre/Multi-Purpose Centre	437,586	2,681,132	1,911,827	5,030,545
	Subhead M.2.				
15	National University of Ireland, Dublin Veterinary School	2,348,513	15,252,260	3,786,267	21,387,040
16	Dublin City University Engineering Facility	0	9,558,000	3,429,350	12,987,350
	Subhead M.3.				
17	National College of Ireland - relocation to Dublin Docklands	1,171,341	3,500,000	2,328,659	7,000,000
	Subhead M.4.				
18	Trinity College Dublin - Library ^{1/2}	2,484,335	3,772,764	509,568	6,766,667
19	National University of Ireland, Dublin - Conway Institute ¹	1,251,500	385,601	4,851,566	6,488,667

Notes:

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. Expenditure on these projects is being met from subhead M.4. of this Vote and from the Scientific and Technological Education (Investment) Fund.

9. EU FUNDING

The outturn shown in subhead M.1. includes payments in respect of activities co-financed by the European Regional Development Fund (ERDF).

10. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2001 on account of which payments were made in the year is as follows:

	Year of Appointment	Expenditure in 2001	Cumulative Expenditure to 31/12/2001
Commission, Committee or Special Inquiry		£	£
Commission on the Points System	1997	-	125,959
Steering Committee for the Irish Academy for the Performing Arts	2000	4,556	15,444

11. STATEMENT OF LOANS**Loans issued to training college students and repayments thereof (Subhead N.1)**

	£
Amounts Outstanding at 31 December, 2000	23,115
Amounts recouped in 2001	-
Amounts Outstanding at 31 December, 2001	<u>23,115</u>

JOHN DENNEHY
Accounting Officer
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
28 Márta 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science in respect of the Vote for Third-Level and Further Education. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

MARINE AND NATURAL RESOURCES

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	14,964	14,940	-
A.2.	Travel and Subsistence	1,300	1,422	16
A.3.	Incidental Expenses	934	1,238	99
A.4.	Postal and Telecommunications Services	451	510	45
A.5.	Office Machinery and Other Office Supplies	2,248	2,497	179
A.6.	Office Premises Expenses	1,331	657	62
A.7.	Consultancy Services	640	1,256	112
A.8.	Equipment, Stores and Maintenance	97	16	-
A.9.	Agency Payments for Felling Licences	1	-	-
A.10.	Supplementary Measures to Protect EU Interests	22	14	9
MARINE SAFETY, ENVIRONMENT AND SHIPPING SERVICES				
B.1.	Marine Emergency Coastal Units	1,864	2,001	(3)
B.2.	Development of Coastal Radio Stations	1,454	989	16
B.3.	Marine Emergency Contingency	10	-	-
B.4.	Grant to Royal National Lifeboat Institution	100	100	-
B.5.	Marine Emergency Service	11,350	9,044	705
B.6.	Wreck, Salvage and Relief of Distressed Seamen	1	-	-
B.7.	Marine Environment Protection	40	-	-
B.8.	Marine Weather Safety Buoys	290	290	-
B.9.	Marine Casualty Investigation Board	100	-	-
B.10.	Grant to the Commissioners of Irish Lights (Supplement to Light Dues)	2,545	1,427	-
C.	Loran C Navigation System	410	611	-
HARBOUR, COAST PROTECTION, FORESHORE AND OTHER DEVELOPMENT				
D.1.	Grants for Improvements at Commercial, Secondary and Other Harbours	2,880	3,502	-
D.2.	State Harbours/ Dún Laoire Harbour Pension Fund	1	600	-
D.3.	Marine and Natural Resources Tourism Programme including Infrastructure Development	7,200	4,276	3
E.1.	Coastal Protection and Management	5,093	6,090	17
E.2.	Foreshore Development including refunds of Foreshore receipts	1	170	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
MARINE RESEARCH				
F.1.	Marine Institute - Administration and Development (Grant-in-Aid)			
	<i>Original</i>	<i>£19,139,000</i>		
	<i>Supplementary</i>	<i>3,910,000</i>	23,049	23,008
F.2.	Salmon Research Agency (Grant-in-Aid)	263	263	-
SEA FISHERIES AND AQUACULTURE DEVELOPMENT				
G.1.	Development and Upgrading of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968			
	<i>Original</i>	<i>£17,700,000</i>		
	<i>Less Supplementary</i>	<i>2,000,000</i>	15,700	10,073
G.2.	Fishery Harbour Centres Fund - Grant under the Fishery Harbour Centres Act, 1968	77	77	-
H.1.	An Bord Iascaigh Mhara - Administration and Development (Grant-in-Aid)	25,164	21,484	-
H.2.	An Bord Iascaigh Mhara - PESCA Community Initiative (Grant-in-Aid)	700	126	-
I.1.	Repayments of Compensation for Fish Withdrawals	1	-	-
I.2.	Conservation and Management of Fisheries	1,500	670	44
I.3.	Fish Processing			
	<i>Original</i>	<i>£2,700,000</i>		
	<i>Less Supplementary</i>	<i>2,159,000</i>	541	-
I.4.	Programme for Peace and Reconciliation	300	537	-
I.5.	Shellfish Monitoring Programme	300	701	66
I.6.	Aquaculture Licence Appeals Board	106	179	-
I.7.	Payments in respect of Fisheries Development under the Interreg Programme	300	98	-
I.8.	Aquaculture Development	2,000	686	-
INLAND FISHERIES				
J.1.	Payments to the Central Fisheries Board, the Regional Fisheries Boards and Miscellaneous Payments in relation to Inland Fisheries	15,617	16,446	65
J.2.	Tourism Angling Programme	1,630	-	-
J.3.	Payments in respect of Inland Fisheries Development under Interreg	275	37	-
FORESTRY				
K.1.	Agency Payments Relating to Forestry Research (National)	574	549	-
K.2.	Grants to Coillte Teoranta for Superannuation Purposes	5,180	1,487	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
K.3.	Coillte Teoranta Vesting Liabilities	1	-	-
K.4.	Grants for the Promotion of Forestry (National)	40	30	-
K.5.	Grants for the Promotion of Forestry (FEOGA Guarantee)	64,500	67,601	-
K.6.	Grants for the Promotion of Forestry (Structural)	10,550	9,912	16
K.7.	Agency Payments Relating to Forestry Research (FEOGA Guidance)	1,023	801	11
K.8.	Forestry Interreg	160	87	-
K.9.	Expenses in Connection with the Financing of FEOGA Measures	67	137	-
K.10.	Clearance of Previous Years FEOGA Accounts	1	2	-
K.11.	Shell Marl Cases	90	121	-
MINING AND PETROLEUM				
L.1.	Minerals Development	25	49	-
L.2.	Training of Personnel in Petroleum Related Disciplines	6	6	-
L.3.	Petroleum Infrastructure Programme Support Group (Grant-in-Aid)			
	<i>Original</i>	<i>£125,000</i>		
	<i>Supplementary</i>	<i><u>250,000</u></i>		
		375	375	-
L.4.	Delineation of the Continental Shelf	1	-	-
OTHER SERVICES				
M.	Shipping Investment Grants	1	-	-
N.	Shipboard Training of Marine Cadets	300	207	-
O.1.	Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	59	54	-
O.2.	<i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	45	22	-
O.3.	Fund for the payment of ex-gratia awards to certain former employees of Irish Shipping Ltd.	1	-	-
P.	Commissions and Special Inquiries	1	-	-
Q.	Subscriptions to National and International Organisations	205	191	(3)
R.	Technical Assistance Programme	140	84	-
S.	Payment of Formation Grant to Producer Organisations	1	-	-
T.	Loughs Agency of The Foyle, Carlingford and Irish Lights Commission and payments in respect of Development under Interreg Programme	<u>1,811</u>	<u>1,200</u>	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
Gross Total				
Original	£228,006,000			
Supplementary	<u>1,000</u>	228,007	208,950	1,530
<i>Deduct. -</i>				
U. Appropriations in Aid		<u>51,386</u>	<u>40,973</u>	<u>705</u>
Net Total				
Original	£176,620,000			
Supplementary	<u>1,000</u>	<u>176,621</u>	<u>167,977</u>	<u>825</u>
SURPLUS TO BE SURRENDERED		£8,644,040	€ 10,975,667	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			167,977
Changes in Capital Assets			
Purchases Cash	(2,592)		
Disposals Cash	14		
Depreciation	1,547		
Gain on Disposals	<u>(8)</u>	(1,039)	
Assets under Development			
Cash Payments		(510)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(315)		
Increase in Stock	<u>(98)</u>	<u>(413)</u>	<u>(1,962)</u>
Direct Expenditure			166,015
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	9,179		
Notional Rents	<u>2,000</u>		<u>11,179</u>
Operating Cost			<u>177,194</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			8,700
Assets under Development (Note 4)			<u>5,805</u>
			14,505
Current Assets			
Stocks (Note 16)		368	
Prepayments		59	
Accrued Income		705	
Other Debit Balances:			
Suspense		4,582	
PMG Balance and Cash	6,009		
Less Orders Outstanding	<u>(5,065)</u>	<u>944</u>	
Total Current Assets		<u>6,658</u>	
Less Current Liabilities			
Accrued Expenses		1,589	
Other Credit Balances:			
Suspense	3,962		
Due to State (Note 17)	<u>1,249</u>	5,211	
Net Liability to the Exchequer (Note 5)		<u>315</u>	
Total Current Liabilities		<u>7,115</u>	
Net Current Liabilities			<u>(457)</u>
Net Assets			<u>14,048</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Lands	Office Furniture	Office Equipment (including IT)	Specialist Equipment	Totals
	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	2,191	901	2,873	7,911	13,876
Additions	170	136	807	1,508	2,621
Disposals	(6)	-	-	(82)	(88)
Gross Assets at 31 December 2001	<u>2,355</u>	<u>1,037</u>	<u>3,680</u>	<u>9,337</u>	<u>16,409</u>
Accumulated Depreciation					
Opening Balance at 1 January 2001	-	482	1,932	3,830	6,244
Depreciation for the year	-	84	653	810	1,547
Depreciation on Disposals	-	-	-	(82)	(82)
Cumulative Depreciation at 31 December 2001	-	<u>566</u>	<u>2,585</u>	<u>4,558</u>	<u>7,709</u>
Net Assets at 31 December 2001	<u>2,355</u>	<u>471</u>	<u>1,095</u>	<u>4,779</u>	<u>8,700</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
 - (iii) Owenea/Owentocker
- (b) Lands: There are four groups of lands:
- 1. Lands designated by the Forestry Act, 1988 to be transferred to Coillte Teoranta (555.285 hectares)
 - 2. Lands subsequent to the Forestry Act, 1988 which are designated for transfer to Duchas (84.35 hectares)
 - 3. Lands designated as development sites and for sale or in the process of being sold (29.256 hectares)
 - 4. Land adjoining Mornington Jetty (0.8 hectares approximately)

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	Computer Applications £'000
Amounts brought forward at 1 January 2001	5,302
Cash Payments for the Year	510
Transferred to Asset Register	(7)
Amounts carried forward at 31 December 2001	<u>5,805</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 2001

	£'000	£'000
Surplus to be surrendered		8,644
Less Exchequer Grant Undrawn		<u>(8,329)</u>
Net Liability to the Exchequer		<u>315</u>
Represented by:		
Debtors		
Debit Balances: Suspense	4,582	
Net PMG position and cash	<u>944</u>	5,526
Less: Creditors		
Due to State	(1,249)	
Credit Balances: Suspense	<u>(3,962)</u>	<u>(5,211)</u>
		<u>315</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Pollution Costs Recovered	23,022
Conscience Money	<u>100</u>
	<u>23,122</u>

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

Subhead	Less/(More) than Provided	Explanation
	£'000	
A.3.	(304)	Excess was due to higher than anticipated expenditure on staff training coupled with legal expenses and advertising costs which are difficult to estimate accurately.
A.6.	674	Savings arose because planned refurbishment purchases did not proceed.
A.7.	(616)	Excess was due to increased demand for consultancies arising from the need for specialised expertise on major projects and programmes during the year.
A.8.	81	Savings arose because progress on the establishment of a specialised core store was slower than anticipated.
B.1.	(137)	Excess was due to increased expenditure on the development of Coast Guard Stations because the building programme progressed more rapidly than had been anticipated.
B.2.	465	Savings arose because a planned radio contract was cancelled and a building project was postponed.

Sub head	Less/(More) than Provided £'000	Explanation
B.3.	10	Expenditure under this contingent Subhead was not required.
B.5.	2,306	Savings arose because certain planned projects were deferred.
B.7.	40	Expenditure under this contingent Subhead was not required.
B.9.	100	The Marine Casualty Investigation Board was not established in 2001.
B.10.	1,118	Subvention required was less than expected due to the buoyancy of light dues.
C.	(201)	Excess was due to underprovision for the cost of mast storage coupled with an exchange rate fluctuation on a refund to an electronics manufacturer in the USA.
D.1.	(622)	Excess was due to higher than anticipated expenditure on small harbours and the funding of a pier extension at Kinsale.
D.2.	(599)	Excess was due to unanticipated payment to the Dun Laoghaire Harbour Company Superannuation Fund under the Harbours Act, 1996.
D.3.	2,924	Savings arose because two Marina projects which had been identified for funding, and the NDP Marine Tourism Grant Scheme did not commence as anticipated.
E.1.	(997)	Excess was due to higher than anticipated expenditure on some major capital projects during 2001.
E.2.	(169)	Excess was due to the purchase of lands at Mornington, Co. Meath to secure the future of the jetty.
G.1.	5,627	Savings arose because progress on a number of major projects was slower than expected due to unavoidable start-up delays, including delays in obtaining necessary statutory approvals.
H.1.	3,680	Savings on a number of BIM schemes resulted in a lower than anticipated drawdown.
H.2.	574	Savings arose because a number of PESCA projects did not reach planned expenditure levels.
I.2.	830	Savings arose because planned expenditure on capital items did not materialise due to delays in securing EU State Aid approval.
I.3.	541	Savings arose because the NDP Seafood Processing Development Measure did not commence as anticipated.
I.4.	(237)	Excess was due to increased financial commitments in relation to the Sectoral Development Programme and higher than anticipated project costs.
I.5.	(401)	Excess was due to a higher than anticipated number of shellfish tests undertaken in the interest of food health safety and payment for some 2000 tests falling due in 2001.
I.6.	(73)	Excess was due to the transfer of ALAB to new premises which gave rise to consequential start-up costs and extra approved staffing resources employed by ALAB.
I.7.	202	Savings arose because anticipated additional project costs did not arise.
I.8.	1,314	Savings arose because schemes did not proceed as quickly as envisaged under this demand led heading.
J.1.	(829)	Excess was due to increases granted to the Central and Regional Fisheries Boards to meet unanticipated expenses and increased expenditure on Catchment Management.
J.2.	1,630	Savings arose because the NDP Tourism and Recreational Angling Measure did not commence as anticipated due to delays in securing EU State Aid approval.
J.3.	238	Savings arose because the number of schemes qualifying for assistance was lower than expected.
K.2.	3,693	Saving was due to the transfer of responsibility for this funding to Department of Finance from 1 April, 2001.
K.4	10	Savings arose from a lower than anticipated uptake of grants under this scheme.
K.6.	638	Savings arose because two new grant schemes were launched later than anticipated and an existing scheme was suspended pending a review of its operation.

K.7.	222	Savings arose because precautions taken to prevent the spread of Foot and Mouth Disease caused delays in completion of projects.
K.8.	73	Savings arose because the drawdown of grants was less than expected.
K.9.	(70)	Excess arose because provision was inadequate to finance the required borrowings at a time of rising interest rates.
K.11.	(31)	Excess arose because increased efforts to bring this issue to finality resulted in a higher than anticipated level of acceptance of compensation offers.
L.1.	(24)	Excess arose due to the necessity to undertake unanticipated remedial works at an old mine site following storm and flood damage.
N	93	Savings arose because delays in obtaining shipboard placements resulted in payment of lower training grants.
O.2	23	Savings arose because anticipated cost increases did not materialise and there was a reduction in the number of pensioners.
Q.	14	Savings arose due to lower than expected subscription demands in a number of cases.
R.	56	Savings arose because funding requirements were less than expected.
T.	611	Savings arose because drawdown for operational costs and replacement headquarters for Foyle Fisheries Commission was lower than anticipated.

8. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures in respect of fishery offences	775,000	291,730
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	275,000	375,283
3. Receipts from Radio, Telephone and Telegraph traffic	120,000	35,336
4. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	500,000	910,940
5. EU recoupment in respect of expenditure on the conservation and management of fisheries	500,000	405,619
6. Loran C	386,000	-
7. Aquaculture Licence fees	200,000	293,291
8. Forestry Receipts (Guarantee)	35,700,000	29,328,120
9. OPARDF Receipts	8,071,000	1,736,579
10. Interreg Receipts	200,000	154,279
11. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	2,800,000	2,666,813
12. Petroleum Infrastructure Programme Support Group	-	275,000
13. BIM EU Recoupment	1,800,000	3,737,779
14. Miscellaneous	<u>59,000</u>	<u>762,273</u>
Total	<u>51,386,000</u>	<u>40,973,042</u>

Explanation of Variation

1. Receipts under this heading cannot be estimated accurately as they are subject to many variables particularly the number of offences detected and court verdicts.
2. Surplus was due to the finalisation of an increased number of ship survey accounts.
3. Shortfall was due to billing problems.
4. Substantial progress in clearing applications resulted in increased revenue.
5. Expenditure in 2000 was low resulting in reduced receipts in 2001.
6. The project did not proceed and accordingly there were no receipts.
7. Receipts under this heading were buoyant due to the number of applications processed.
8. The shortfall largely reflects the uncertainty in the timing of EU reimbursements due to the different financial years.
9. Final OPARDF claim must be submitted in conjunction with similar D/AFRD claim, which is not being submitted until mid-2002. In consequence, there was a shortfall in 2001 receipts.
10. The shortfall in receipts reflects the shortage of qualifying projects in earlier years.
12. This exceptional receipt could not have been anticipated.
13. The amount received represents an advance EU payment against future expenditure under the new programme.

14. Receipts, which are difficult to estimate accurately, comprise:

	£
Deposits for Foreshore Licences for offshore energy projects	157,513
EU recoupment of expenditure under Peace Initiative II	148,850
Clearance of suspense accounts	148,128
Pension contributions	84,665
Refund of salaries	78,604
Helicopter secondary role missions	42,560
Refund of TAM Marketing Programme expenditure	15,630
Refund of shared maintenance / security costs	11,806
Miscellaneous	74,517
Total	<u>762,273</u>

This heading includes £157,513 which was received in respect of refundable deposits for foreshore licences (offshore energy projects). Participating companies will be entitled to a refund of the deposit (£78,756) with interest, subject to satisfactory working of the licence over a period of approximately four years. The interest accrued to 31 December, 2001 is £43,294. The total contingent liability at end of year is £752,102.

9. COMMITMENTS

Global Commitments

The Global figure for Commitments likely to materialise in subsequent years is £536,545,434 inclusive of co-financing which might arise.

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	166,675	110	8	10,622
Overtime and extra attendance	611,807	194	45	16,726
Shift and roster allowances	527,861	59	50	13,433
Miscellaneous	34,322	9	2	11,321
Total extra remuneration	<u>1,340,665</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

£39,512 was paid in respect of 50% of the plaintiffs' legal costs arising out of unsuccessful High Court challenges to a bye-law made under the Fisheries (Consolidation) Act, 1959 [S27/7/00 and E75/1/87 (5)].

£15,000 was paid as a contribution to applicants' legal costs in judicial review proceedings arising out of a dispute concerning the terms of a sea fishing boat licence [E75/1/87 (5)].

£14,944 was paid in respect of co-defendants' costs in the successful defence of a legal action concerning a fish farm licence [E75/1/87 (5)].

£13,880 including £3,880 legal costs, was paid in settlement of a personal injuries claim arising from an accident at work (E112/110/88).

£10,712 was spent on merit awards comprising five individual awards totalling £1,300 and twenty-one awards ranging from £50 to £1,215.

£120,671 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance. The funds were applied as follows;

Subhead A.1. (Salaries)	£32,547
Subhead A.2. (Travel and Subsistence)	£20,426
Subhead A.3. (Training)	£67,698

£1,220,246 was received from the Information Society Fund, Subhead Q of the Vote for the Office of the Minister for Finance. The funds were applied as follows;

Subhead A.5. (Office Machinery and Other Office Supplies)	£713,986
Subhead F.1. (Marine Institute)	£506,260

A total of six Forestry Inspectors were transferred temporarily without charge to the Department of Agriculture, Food and Rural Development to assist with port inspection duties during the Foot and Mouth Disease Crisis.

12. EU FUNDING

The outturn shown in Subheads B.5, F.1, G.1 and R includes expenditure in respect of activities co-financed from the European Regional Development Fund (ERDF).

The outturn shown in Subhead H.1 includes expenditure in respect of activities co-financed from the Financial Instrument for Fisheries Guarantee (FIFG).

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 and K.6 includes expenditure in respect of activities co-financed from the European Agriculture Guarantee and Guidance Funds (EAGGF).

The outturn shown in Subhead I.2 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 by the European Social Fund (ESF).

Funding received by the Vote in respect of EAGGF, FIFG and Fisheries Surveillance is shown as Appropriations in Aid.

An Bord Iascaigh Mhara received EU grants totalling £2,999,044 in 2001 in respect of fleet modernisation, aquaculture, human resources development, PESCA initiative, marketing, Cross Border Peace Programme and Tuna Trials Contract.

The Marine Institute received EU grants totalling £422,734 in 2001 in respect of research.

Coillte Teoranta received EU grants totalling £94,332 in 2001 in respect of forest research projects.

13. COMMISSIONS AND INQUIRIES

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 2001 are as follows;

Commission, Committee or Special Inquiry	Subhead	Year of Appointment	Expenditure in 2001	Total Expenditure to 31 December 2001
			£	£
National Salmon Commission	J.1.	2000	63,673	125,076

14. STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31 DECEMBER 2001

	£
Bula Ltd	956,296
Interest accrued as at 31 December 2001	24,006,249

15. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of the Marine and Natural Resources on the undermentioned Non-Voted Service in the year ended 31 December 2001

Petroleum Infrastructure Programme Fund 2001

	£
Balance at 1 January 2001	548,338
Grant-in-Aid (Subhead L.3.)	375,000
Payments 2001	(150,018)
Balance at 31 December 2001	<u>773,320</u>

16. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	16
Communication Equipment	161
Rescue Equipment	<u>191</u>
	<u>368</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:

£'000

Withholding Tax	67
Income Tax and PRSI	297
Pension	140
Value Added Tax	83
Extra Exchequer Receipt	<u>662</u>
	<u>1,249</u>

JULIE O'NEILL

Accounting Officer

ROINN NA MARA AGUS ACMHAINNI NADURTHA

28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Marine and Natural Resources for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Marine and Natural Resources. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

AGRICULTURE, FOOD AND RURAL DEVELOPMENT

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	127,988	133,040	-
A.2.	Travel and Subsistence	8,703	12,801	28
A.3.	Incidental Expenses	5,203	5,097	399
A.4.	Postal and Telecommunications Services	4,944	5,130	791
A.5.	Office Machinery and Other Office Supplies	12,696	15,122	1,045
A.6.	Office Premises Expenses	3,915	4,407	518
A.7.	Consultancy Services	12,245	10,151	1,108
A.8.	Supplementary Measures to Protect the Financial Interests of the EU	500	268	12
OTHER SERVICES EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.	Research and Testing	5,502	4,475	448
B.2.	Grants to Farm and Rural Development Organisations	80	79	-
B.3.	Teagasc - Grant-in-Aid for General Expenses	65,713	63,341	-
B.4.	Teagasc - Grant-in-Aid for Superannuation Purposes	10,046	10,046	-
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.	Improvement of Livestock	246	214	4
C.2.	Bovine Tuberculosis and Brucellosis Eradication	47,000	50,317	339
C.3.	General Disease Control and Eradication	66,000	113,748	21,278
C.4.	Cattle Breeding Authority	512	350	-
C.5.	Cattle Registration and Tagging	3,300	3,803	264
C.6.	National Beef Assurance	6,000	4,293	352
DEVELOPMENT AID				
D.1.	An Bord Glas - Grant-in-Aid for General Expenses			
	<i>Original</i>	<i>£2,608,000</i>		
	<i>Supplementary</i>	<i><u>113,000</u></i>	2,721	2,706
D.2.	Development of Organic Farming	60	36	-
E.1.	An Bord Bia Grant-in-Aid for General Expenses	13,399	13,399	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
E.2.	Grant-in-Aid to the Irish Horse Racing Authority for Development of Horse Racing Industry	8,000	8,000	-
E.3.	Grant-in-Aid to Bord na gCon for Development of the Greyhound Industry			
	<i>Original</i>	<i>£4,500,000</i>		
	<i>Supplementary</i>	<i>500,000</i>		
E.4.	Assistance for the Non-Thoroughbred Horse Industry	460	460	-
E.5.	Funding for Development of National Agricultural and Eventing Exhibition and International Show and Competition Centre at Punchestown	9,496	8,295	-
E.6.	Irish Horse and Greyhound Fund	46,378	46,378	-
F.1.	Western Development Commission (General Expenses) Grant-in-Aid	743	743	-
F.2.	Western Investment Fund (Grant-in-Aid)	5,000	1,418	-
PENSION PAYMENTS ETC.				
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	117	97	4
G.2.	Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards expenses and winding up expenses of the Interim Board	1,097	1,137	-
G.3.	Life Annuities & Premiums (EC Directive 72/160)	610	589	-
MISCELLANEOUS				
I.1.	International Co-operation	1,148	1,148	-
I.2.	Food Aid Donations - World Food Programme (Grant-in-Aid)	2,937	2,937	-
J.1.	Tribunal of Inquiry into the Beef Processing Industry	500	387	166
J.2.	Miscellaneous Services	693	10,995	25
J.3.	Control of Horses	2,000	2,465	-
J.4.	Payments to Local Authorities for Meat Inspection and Certification Services	3,800	2,770	1
J.5.	Scheme of Installation Aid to Young Trained Farmers	3,000	1,680	-

	Service	Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
J.6.	School Milk Scheme			
	<i>Original</i>	<i>£300,000</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>	301	138
J.7.	General Legal Expenses and Settlements	1,500	1,836	-
K.	Remuneration of Temporary Veterinary Inspectors	18,867	17,137	1,028

SCHEMES OPERATED IN IMPLEMENTATION OF EAGGF GUARANTEE REGULATIONS

L.1.	Financing of the Common Agricultural Policy - Expenses in connection with Market Intervention and the financing of other FEOGA (Guarantee) Section Measures			
	<i>Original</i>	<i>£208,400,000</i>		
	<i>Less Supplementary</i>	<i><u>(612,000)</u></i>	207,788	141,503
				6,883
L.2.	Market Intervention losses by Deficiency, Accident, etc.	1,000	42	9,189
L.3.	Integrated Administration and Control System (IACS) Land Parcel Identification System	2,300	1,546	2
L.4.	Rural Environment Protection Scheme	170,000	129,146	(18,238)
L.5.	Early Retirement	65,280	66,512	(2,582)
L.6.	Compensatory Allowances	175,000	173,958	63
L.7.	Rural Development Technical Assistance	500	25	-

SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS

M.1.	On Farm Investment	1	12,253	313
M.2.	General Structural Improvement	1	-	-
M.3.	Farm Diversification	1	318	5
M.4.	Stimulus Fund for Research	86	65	21
M.5.	Technical Assistance	146	80	-
M.6.	Leader, Interreg and Peace Programme	3,350	10,918	(227)
M.7.	Grants for Institutional Research and Development in the Food Sector	6,192	3,482	1
M.8.	Grants for Marketing and Processing	1,000	51	-
M.9.	Operational Programme for Marketing and Processing	1	-	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
M.10.	National Development Plan - Agricultural Development	28,603	2,183	215
M.11.	National Development Plan - Rural Development	11,160	6,779	10
M.12.	National Development Plan - Human Resources and Research and Development	<u>10,404</u>	<u>10,393</u>	-
Gross Total				
	Original	£1,191,231,000		
	Supplementary	<u>2,000</u>	1,125,687	23,465
Deduct:-				
N.	Appropriations-in-Aid	<u>332,700</u>	<u>282,124</u>	<u>(24,672)</u>
Net Total				
	Original	£858,531,000		
	Supplementary	<u>2,000</u>	<u>843,563</u>	<u>(1,207)</u>
SURPLUS TO BE SURRENDERED		£14,969,829	€ 19,007,762	

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 2001

	£'000	£'000	£'000
Net Outturn			843,563
Changes in Capital Assets			
Purchases Cash	(11,070)		
Depreciation	<u>7,542</u>	(3,528)	
Assets under Development			
Cash Payments		(13,987)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,844)		
Decrease in Stock	<u>594</u>	<u>(2,250)</u>	<u>(19,765)</u>
Direct Expenditure			823,798
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	29,676		
Notional Rents	<u>6,868</u>		<u>36,544</u>
Operating Cost			<u>860,342</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			28,676
Assets under Development (Note 5)			<u>7,405</u>
			36,081
Current Assets			
Stocks (Note 17)		667	
Prepayments		1,605	
Accrued Income		49,040	
Other Debit Balances:			
Travel	224		
Department of Finance	437		
Other Recoupable Expenditure	<u>21</u>	682	
PMG Balance and Cash	61,346		
Less Orders Outstanding	<u>(45,355)</u>	<u>15,991</u>	
Total Current Assets		<u>67,985</u>	
Less Current Liabilities			
Accrued Expenses		49,436	
Deferred Income		2	
Other Credit Balances:			
Due to State (Note 18)	5,794		
Securities	8,369		
Change Management Fund	436		
Milk Quota sales/levies	469		
Cork & Dublin District Milk Board Funds	270		
Training Fund	175		
Salaries deductions	60		
Uncashed cheques	483		
Land purchase annuities	83		
Other Credit Balances:	<u>97</u>	16,236	
Net Liability to the Exchequer (Note 6)		<u>437</u>	
Total Current Liabilities		<u>66,111</u>	
Net Current Assets			<u>1,874</u>
Net Assets			<u>37,955</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment/ Other Machinery	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	62,349	6,122	68,471
Additions	17,290	1,148	18,438
Disposals	-	-	-
Gross Assets at 31 December 2001	<u>79,639</u>	<u>7,270</u>	<u>86,909</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	48,331	2,360	50,691
Depreciation for the year	7,127	415	7,542
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2001	<u>55,458</u>	<u>2,775</u>	<u>58,233</u>
Net Assets at 31 December 2001	<u>24,181</u>	<u>4,495</u>	<u>28,676</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 2001:-

Agricultural	69 hectares
Non-Agricultural	1,953 hectares

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications
	£'000
Amounts brought forward at 1 January 2001	786
Cash Payments for the Year	13,987
Transferred to Asset Register	<u>(7,368)</u>
Amounts carried forward at 31 December 2001	<u>7,405</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 2001

	£'000	£'000
Surplus to be surrendered		14,970
Less Exchequer Grant Undrawn		<u>(14,533)</u>
Net Liability to the Exchequer		<u>437</u>

Represented by:

Debtors

Net PMG position and cash	15,991	
Debit Balances: Suspense	<u>682</u>	16,673

Less: Creditors

Due to State	(5,794)	
Credit Balances: Suspense	<u>(10,442)</u>	<u>(16,236)</u>
		<u>437</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Agricultural Levies collected under EU Regulations and paid to the Exchequer	7,021,884
Proceeds from sale of land at Askeaton, Co Limerick	178,200
Proceeds from liquidation of Pigs & Bacon Commission	<u>5,639</u>
Total	<u>7,205,723</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	(4,098)	The excess is due to the extra travel costs incurred as part of the Department's action plan during the Foot and Mouth Disease crisis.
A.8.	232	The saving arose mainly due to curtailed activity because of movement restrictions within the country during the Foot and Mouth Disease crisis.
B.1.	1,027	Savings were due to a reduction in the level of certain testing and also as a result of the suspension of testing during the Foot and Mouth Disease crisis.
C.1.	32	Savings arose as planned DNA sampling by the Irish Cattle Breeding Federation was postponed due to the Foot and Mouth Disease situation. In addition, the Sheep Flock Recording Programme was cancelled at an early stage.

Subhead	Less/(More) Than Provided £'000	Explanation
C.2.	(3,317)	The excess is due to a number of factors, including higher payments in respect of reactors, etc.
C.3.	(47,748)	The excess reflects the higher than anticipated increase in the number of BSE cases resulting from an expanded programme of testing fallen animals and all animals over thirty months old and also includes the payment of compensation for compulsory slaughter of animals and associated costs during the Foot and Mouth Disease crisis.
C.4.	162	The saving arose because some transfers of responsibility to ICBF were slower than expected and this is reflected in a lower than expected subvention to the Federation.
C.5.	(503)	The Exchequer funded the cost of the first ten cattle tags supplied to all herdowners. This was not envisaged when original estimate was framed.
C.6.	1,707	Savings arose due to the slowdown in animal movements during the Foot and Mouth Disease (FMD) crisis which reduced the running costs of the Cattle Movement Monitoring System (CMMS) and also to the delayed development of the Animal Health Computer System as a result of the FMD situation.
D.2.	24	Fewer inspections than expected were carried out in 2001. In addition, no inspections of organic livestock producers or processors took place because one of the private sector inspection bodies sought a judicial review of the Department's proposals for new inspection arrangements.
E.5.	1,201	Progress on the development of the project was such that liabilities maturing during the year were less than anticipated.
F.2.	3,582	There were insufficient projects approved by year end to drawdown the Western Investment Fund allocation.
G.1.	20	The saving arose mainly because the level of pension payments to former employees of the Dairy Disposal Co. Ltd. was less than anticipated in the original provision.
J.1.	113	Disbursements under this subhead derive mainly from decisions of the High Court Taxing Master, making it difficult to estimate likely expenditure.
J.2.	(10,302)	The excess mainly arose because half of the Euro compensation due to farmers under the livestock premia schemes had to be nationally funded and this was not provided for in the original estimate.
J.3.	(465)	It is difficult to estimate expenditure accurately as local authorities submit claims for aid as circumstances dictate.
J.4.	1,030	Savings arose because claim forms from the local authorities were not submitted in time for payment in 2001.
J.5.	1,320	The number of applications cleared for payment was less than anticipated as necessary supporting documentation was not lodged with all of the applications.
J.6.	163	The saving arose because payments under this scheme did not commence until August.
J.7.	(336)	The excess is due to an additional legal services contract required in 2001 and associated legal costs.
K.1.	1,730	The saving arose because of lower volume of slaughtering during the year than anticipated and a consequent lower level of inspections at meat factories.
L.1.	66,285	Savings resulted under the Purchase for Destruction Scheme due to limitations in available rendering capacity and lower uptake than anticipated. In addition, lower than anticipated purchases into Intervention contributed to lower stock levels resulting in lower associated costs.
L.2.	958	The estimate in this subhead is a precautionary provision to cover various losses. In 2001 such losses were minimal.
L.3.	754	Savings arose, as a contract to extend the licence for Ordnance Survey was not signed before the end of the year. In addition, activities were curtailed due to the Foot and Mouth Disease crisis.
L.4.	40,854	Payments were lower than anticipated as Foot and Mouth Disease restrictions delayed the preparation and processing of a substantial number of applications under the Rural

Subhead	Less/(More) Than Provided £'000	Explanation
		Environmental Protection Scheme during 2001.
L.7.	475	The cost of evaluation studies commissioned from outside consultants was less than anticipated.
M.1.	(12,252)	A token provision was made for pre 2001 on-farm investment schemes. The new schemes, which are funded under subhead M10, commenced later than anticipated and old scheme payments continued into 2001.
M.3.	(317)	The excess arose as completion of works under the 1994-99 Agri-Tourism was later than anticipated.
M.4.	21	The saving was due to a final payment being withheld on one project and an underclaim on another.
M.5.	66	The cost of temporary Controller posts was less than anticipated. In addition, some costs did not mature before the end of the year.
M.6.	(7,568)	Due to the longer than anticipated period between old and new LEADER Programmes it was decided to make funding available to LEADER Groups for purpose of retaining key resources. In addition, more advances than anticipated were released to facilitate the start-up of the work of Leader Groups under the new LEADER Programme.
M.7.	2,710	The saving was due to some expenditure having been brought forward to 2000. In addition, projects were slow to get started due to staff recruitment problems and difficulties caused by Foot and Mouth Disease crisis.
M.8.	949	Savings arose due to the Foot and Mouth Disease crisis and the late receipt of EU State Aid approval for the scheme of Capital Investment for the Marketing and Processing of certain agricultural products.
M.10.	26,420	Savings arose mainly due to restrictions imposed on farms during the Foot and Mouth Disease crisis and to the redeployment of field staff to FMD duties which delayed the preparation and processing of applications under the various investment aid schemes.
M.11.	4,381	Savings arose mainly due to restrictions imposed on farms during the Foot and Mouth Disease crisis so that the applications had not reached payment stage at year end. Also, the administrative costs of LEADER companies was less than anticipated during 2001.

9. APPROPRIATIONS IN AID

		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	-	-
2.	Forfeited deposits and securities under EU intervention, export refunds etc. arrangements		350,000	570,652	-
3.	Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		19,000,000	13,800,837	3,422
4.	Receipts from veterinary inspection fees for live exports		1,500,000	500,866	-
5.	Receipts from fees for dairy premises inspection services		4,279,000	3,907,516	248
OTHER SERVICES					
6.	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.	420,000	484,176	-
7.	Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees etc., and receipts from Backweston Farm	B.1.	1,732,000	1,322,807	20
8.	Receipts from licences and from sale and leasing of livestock, etc.	C.1.	141,000	119,897	33
9.	Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2.	9,500,000	8,164,977	-
10.	Land Commission Receipts	J.2.	2,400,000	3,798,008	-
11.	Other Receipts		741,000	363,573	55
RECEIPTS FROM EU UNDER EAGGF GUARANTEE REGULATIONS					
12.	Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	L.1.	14,500,000	5,519,541	1,172
13.	Intervention stock losses, etc	L.2.	1,000	85,268	4
14.	National Development Plan - Guarantee Receipts	L.4;L.5.&L.6.	212,300,000	218,400,893	-
15.	BSE Receipts	C.3.	5,900,000	12,502,934	9,284
16.	Veterinary Fund	C.2.	4,544,000	63,640	-
17.	Other Guarantee Receipts from EU		25,000	25,216	-

		Debit	Estimated	Realised	Liabilities/ Accrued Income
	Subhead		£	£	£'000
RECEIPTS FROM EU UNDER STRUCTURAL REGULATIONS					
18.	Operational Programme for Agriculture, Rural Development and Forestry (O.P.A.R.D.F.), 1994-1999	M.1;M.2.&M.3.	18,297,000	-	-
19.	LEADER etc	M.6.	2,264,000	4,890,478	10,434
20.	National Development Plan - Structural Receipts	M.10&M.11.	27,870,000	7,602,355	-
21.	Food Sub-Programme	M.9.	6,935,000	-	-
	Total		<u>332,700,000</u>	<u>282,123,634</u>	<u>24,672</u>

Explanation of Variations

2. Receipts in respect of forfeited securities exceeded the token provision.
3. The estimate had allowed for an increase of meat inspection fees based on actual costs incurred by the Department, which, in the event, did not take place.
4. Due to the Foot and Mouth Disease restrictions, fewer animals were exported in 2001 resulting in less receipts from veterinary inspection fees.
5. The yield from dairy inspection fees is dependent on the level of milk deliveries which is difficult to predict precisely.
6. Receipts exceeded expectations as a result of the higher volume of sampling and testing undertaken by the regional veterinary laboratories.
7. Some Cereals Seed Certification fees due in 2001 were not received until early in 2002. In addition, receipts in respect of classification, packaging and labelling of pesticides were somewhat lower than anticipated.
8. Due to the Foot and Mouth Disease crisis, intake into the Department's Bull Performance Testing Station at Tully was reduced which resulted in less receipts than anticipated.
9. The value of Bovine Disease levies collected in 2001 was less than estimated due mainly to a decrease in the volume of live exports caused by the Foot and Mouth crisis.
10. The surplus was due to a higher than expected number of receipts in respect of Land Commission cash sales of land and redemptions of annuities.
11. It is difficult to accurately estimate the amount of miscellaneous receipts. In addition a receipt from the sale of land was remitted as an Extra Exchequer Receipt.
12. Lower than anticipated purchases into Intervention contributed to lower stock levels. In addition, sales and removals of some products from Intervention reduced stock levels further.
13. The surplus was due to the proceeds from a legal settlement in favour of the Department.
15. The extra receipts reflect the additional recoupment from the FEOGA Guarantee Fund arising from the increase in the slaughter of herds with BSE positive cases.
16. The expected EU Veterinary Fund contribution towards the cost of TB and Brucellosis eradication was not received until 2002.
18. The final claim to the EU under the OPARDF 1994-1999 was not made in 2001 as originally anticipated. The amount due will be drawn down in 2002, subject to satisfactory closure of the accounts.
19. An Interreg receipt of £1.193 million was in respect of money due to the Department of Environment and Local Government. In addition, LEADER groups' progress on completion of the Programme was greater than anticipated, leading to an increased drawdown of funding from the EU.
20. Expenditure under the three co-financed sub measures (Farm Waste Management, Improvement of Dairy Hygiene Standards and Area Based Rural Development Initiative) was not sufficient to enable a claim for co-financing to be made to the EU Commission. Progress under these sub-measures was affected by the Foot and Mouth Disease situation.
21. The saving is due to the deferral of the final report and claim for FEOGA funds due under the 1994-99 round of structural funds for the Food Sub-Programme. These receipts are now expected in 2002.

10. COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads - £354,662,183.10.

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 2001 was £Nil.

12. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	1,538,267	743	22	10,828
Overtime and extra attendance	17,225,080	5,601	1,301	48,189
Shift and roster allowances	134,955	38	7	5,952
Miscellaneous	993,869	1,324	31	12,393
Total extra remuneration	<u>19,892,171</u>			

Note:

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 carry over of savings of £6,161,000 is included in the revised estimates for 2002.

A payment of £50,000 was made to a plaintiff in an out-of-court settlement (including costs) in respect of a personal injuries claim (Subhead A.3.DS E3/2/121).

Payments totalling £7,788 (including costs) were made in relation to an out-of-court settlement of a claim for expenses in a health and safety matter (Subhead A.3.).

A payment of £46,539 was made in respect of interest on 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. (S90/45/99/83 of 22/9/99)].

An *ex-gratia* payment of £5,000 was made to one herdowner in respect of a herd depopulation allegedly associated with the Department's failure to test the herd for Brucellosis [Subhead C.2. (S90/9/00/121 of 20/12/00)].

Ex-gratia payments totalling £71,145 were made to five poultry flockowners in respect of losses incurred in destroying the flocks on foot of veterinary advice because of the presence of Salmonella [Subhead C.3. (S90/16/56/06 of 22/1/01, S90/16/56/54 of 14/6/01 and S90/16/56/67 of 22/6/01)].

A payment of £6,864 was made in respect of costs arising out of an arbitration ruling under the BSE Compensation Scheme (Subhead C.4)

Payments totalling £386,789 were made in respect of legal costs arising from Tribunal of Inquiry into the Beef Processing Industry [Subhead J.1. (S90/3/93/04 of 22/1/01 and S90/3/93/130 of 13/12/01)].

Ex-gratia payments totalling £27,265 were made to two herdowners in settlement of their claims for payment under the 1996 BSE Compensation Scheme [Subhead J.2. (DS00001 of 7/3/01 and DS0002 of 17/5/01)].

Ex- gratia payments totalling £512,500 were made to fifty-two animal welfare organisations [Subhead J.2. (S90/14/2000/of 6/12/2001 and 18/12/2001)].

Payments totalling £423,101 were made to thirty-seven Plaintiffs on foot of High Court rulings awarding them damages for not having been allocated milk quota in 1984/85 when the milk quota regime was introduced [Subhead J.7. (S90/18/98/128 of 22/12/2000 and S90/18/98/30 of 3/4/2001)].

A payment of £498,248 was made in respect of multiple plaintiffs' legal costs arising from High Court proceedings under the milk quota regime [Subhead J.7. (S90/18/98/128 of 22/12/2000 and S90/18/98/30 of 3/4/2001)].

A payment of £36,091 was made in respect of shipment of tallow cancelled at short notice when the rendering of tallow commenced in Ireland (Subhead L.1.).

A payment of £25,957 was made in respect of a plaintiff's legal costs arising from an out-of-court settlement in relation to a claim for payment under the Rural Environment Protection Scheme (Subhead L.4.).

This account includes penalty interest payments amounting to £557,387 under the Prompt Payments of Accounts Act 1997.

A total of £192,773 was paid in merit awards under the Administrative Budget Agreement. A total of 427 individuals and 43 groups benefited.

In addition to expenditure under Subheads A.1., A.2. and A.3., a sum of £287,578 was received from the Training Initiatives Fund Subhead N. of the Vote for the Office of the Minister for Finance.

The following sum was written off	Reference	Amount £
Uncollectable fees in respect of three participants in the Bull Performance Testing Scheme (amounts of £81, £167 and £270)	S90/12/00	518
Land Commission purchase money arrears and interest	S90/17/00 & S90/14/92	7,452

Bovine Tuberculosis and Brucellosis Eradication Scheme

Statement of Payments and Receipts and Cumulative Totals to 31 December 2001

	2001	Total to 31/12/2001
Gross Cost	£m	£m
Grants for Reactors (subhead C.2.)	32.16	480.35
Fees to Veterinary Surgeons (subhead C.2.)	8.93	323.34
Other (Travel, Subsistence, Valuers' fees, Tuberculin, Tags, Equipment, etc.)(subhead C.2.)	9.22	165.76
Administration Costs (estimated)	24.43	415.78
Total	74.74	1,385.23
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (subhead N.9.)	8.17	347.99
EU contributions to Cost of Schemes (subhead N.16.)	-	32.95
Total	8.17	380.94
Net Cost	66.57	1,004.29

14. EU FUNDING

The outturn shown in subhead M.6. includes expenditure in respect of activities co-financed from the ERDF. The outturn shown in subheads C.3., L.1., L.3. to L.6., M.6; M.10. and M.11. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in subhead M.6. includes expenditure in respect of activities co-financed from the ESF; ESF funding received by the Vote is shown as Appropriations-in-Aid.

Teagasc received £193,133 in direct funding from the ESF and EAGGF.

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 2001 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001	Cumulative Expenditure to 31/12/01
		£	£
Tribunal of Inquiry into the Beef Processing Industry	1991	386,789	20,013,054

16. MISCELLANEOUS ACCOUNTS

World Food Programme (Grant-in-Aid) Account

Account of the Receipts and Payments in the Year Ended 31 December 2001

	£
Balance on 1 January 2001	nil
Grant-in-Aid (Subhead I.1.)	<u>1,147,984</u>
	1,147,984
Contribution to World Food Programme	<u>(1,147,984)</u>
Balance on 31 December 2001	nil

Food Aid Convention Under International Wheat Agreement (Grant-in-Aid) Account.

Account of the Receipts and Payments in the Year Ended 31 December 2001

	£
Balance on 1 January 2001	nil
Grant-in-Aid (Subhead I.2.)	<u>2,937,000</u>
	2,937,000
Expenditure	<u>(2,937,000)</u>
Balance on 31 December 2001	nil

Irish Horse and Greyhound Fund
Accounts of the Receipts and Payments in Year ended 31 December 2001

	£
Balance on 1 January 2001	nil
Receipts (Subhead E.6.)	<u>46,378,000</u>
	46,378,000
Expenditure	<u>(46,378,000)</u>
Balance on 31 December 2001	nil

17. STOCKS

Stocks at 31 December 2001 comprise: £'000

Labels, Certs, etc.	3
Stationery Supplies	98
Computer Supplies	23
Veterinary Supplies	284
Livestock	156
Agricultural Stock	47
Cleaning Stocks	1
Office Supplies	16
Safety Items	<u>39</u>
	<u>667</u>

18. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of: £'000

Withholding Tax	1,598
Value Added Tax	85
Relevant Contracts Tax	141
Income Tax	3,967
Superannuation	<u>3</u>
	<u>5,794</u>

J. MALONE
Accounting Officer
 DEPARTMENT OF AGRICULTURE, FOOD AND RURAL DEVELOPMENT
 27 March 2001

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture, Food and Rural Development for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Agriculture, Food and Rural Development. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 8 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

PUBLIC ENTERPRISE

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	21,484	21,295	-
A.2.	Travel and Subsistence	1,200	1,125	-
A.3.	Incidental Expenses	1,599	2,658	186
A.4.	Postal and Telecommunications Services	725	681	44
A.5.	Office Machinery and Other Office Supplies	1,750	2,281	64
A.6.	Office Premises Expenses	860	994	28
A.7.	Consultancy Services			
	<i>Original</i>	<i>£3,400,000</i>		
	<i>Supplementary</i>	<i><u>2,268,000</u></i>	5,668	462
A.8.	Equipment, Stores and Maintenance	950	778	46
OTHER SERVICES				
ENERGY				
B.1.	Geological Survey	490	488	4
B.2.	Energy Conservation			
	<i>Original</i>	<i>£6,110,000</i>		
	<i>Less Supplementary</i>	<i><u>1,969,000</u></i>	4,141	6
B.3.	Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	2,080	2,080	-
B.4.	Farm Electrification Grant Scheme			
	<i>Original</i>	<i>£170,000</i>		
	<i>Less Supplementary</i>	<i><u>60,000</u></i>	110	-
B.5.	Certain Expenses Associated with BNFL Case			
	<i>Original</i>	<i>£29,000</i>		
	<i>Less Supplementary</i>	<i><u>23,000</u></i>	6	-
B.6.	Provision for Gas Regulator's Office			
	<i>Original</i>	<i>£650,000</i>		
	<i>Less Supplementary</i>	<i><u>320,000</u></i>	330	-
B.7.	Radon Remediation Grant Scheme			
	<i>Original</i>	<i>£1,059,000</i>		
	<i>Less Supplementary</i>	<i><u>1,059,000</u></i>	-	-
B.8.	Share Capital in Eirgrid	30	30	-
ROAD AND RAIL TRANSPORT				
C.1.	Public Service Provision Payments to CIE			
	<i>Original</i>	<i>£159,060,000</i>		
	<i>Supplementary</i>	<i><u>15,940,000</u></i>	175,000	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
C.2.	Public Transport Projects	291	291	-
C.3.	Expenses associated with Dublin Light Rail			
	<i>Original</i>	<i>£800,000</i>		
	<i>Supplementary</i>	<i>900,000</i>	1,700	104
C.4.	Capital Costs of Dublin Light Rail	100,000	99,763	-
C.5.	CIE Public Transport Investment Programme	69,546	54,632	-
C.6.	Railway Development Programme	102,000	116,913	-
C.7.	Provision for Railway Safety Authority	1	-	-
C.8.	Expenses for Railway Procurement Agency			
	<i>Original</i>	<i>Nil</i>		
	<i>Supplementary</i>	<i>£2,000,000</i>	2,000	-
CIVIL AVIATION				
D.1.	Aircraft Accident Investigation Insurance	198	198	(182)
D.2.	Essential Air Services Programme for Regional Airports			
	<i>Original</i>	<i>£10,600,000</i>		
	<i>Supplementary</i>	<i>2,200,000</i>	12,800	829
D.3.	Payments to the Irish Aviation Authority in respect of Exempt Services	1,640	1,300	-
D.4.	Support for Marketing, Security and Safety at Regional Airports	1,500	1,500	-
D.5.	Residual Works at Regional Airports			
	<i>Original</i>	<i>£3,140,000</i>		
	<i>Less Supplementary</i>	<i>2,063,000</i>	1,077	-
D.6.	Irish Aviation Authority Safety Audit	-	-	-
D.7.	Provision for Aviation Regulator's Office	1	-	36
D.8.	Fees and Expenses relating to the sale of shares in Aer Lingus			
	<i>Original</i>	<i>£1,000,000</i>		
	<i>Supplementary</i>	<i>2,000,000</i>	3,000	215
D.9.	Airline Compensation			
	<i>Original</i>	<i>Nil</i>		
	<i>Supplementary</i>	<i>£5,656,000</i>	5,656	-
COMMUNICATION				
E.1.	Fees and Expenses relating to the sale of shares in Telecom Éireann	-	-	-
E.2.	EU Postal Directive Implementation	-	-	-
E.3.	International Telecommunications Interconnectivity	-	-	-
E.4.	Information Communications			
	<i>Original</i>	<i>£16,300,000</i>		
	<i>Less Supplementary</i>	<i>10,500,000</i>	5,800	-
E.5.	Information Society - Community Initiative			
	<i>Original</i>	<i>£1,301,000</i>		
	<i>Supplementary</i>	<i>1,500,000</i>	2,801	21

	Service	Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
E.6.	Information Society-Telecommunications Infrastructure	2,372	1,924	50
E.7.	Multimedia Developments			
	<i>Original</i>	<i>£55,000,000</i>		
	<i>Supplementary</i>	<i>800,000</i>	55,763	48
	MISCELLANEOUS			
F.1.	Subscriptions to International Organisations	5,581	5,607	(1,401)
F.2.	Miscellaneous Services	103	138	21
F.3.	Programme for Peace and Reconciliation			
	<i>Original</i>	<i>£550,000</i>		
	<i>Less Supplementary</i>	<i>550,000</i>	-	-
F.4.	Seabed Survey	7,454	7,546	62
F.5.	Road Haulage Development Programme	<u>200</u>	<u>200</u>	<u>-</u>
	Gross Total			
	<i>Original</i>	<i>£581,224,000</i>		
	<i>Supplementary</i>	<i>16,720,000</i>	597,944	643
	<i>Deduct:-</i>			
G.	Appropriations in Aid	<u>12,237</u>	<u>12,068</u>	<u>59</u>
	Net Total			
	<i>Original</i>	<i>£568,987,000</i>		
	<i>Supplementary</i>	<i>16,720,000</i>	<u>585,707</u>	<u>584</u>
	SURPLUS TO BE SURRENDERED	£3,893,031	€ 4,943,130	

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Asset Depreciation Policy

- (i) The Department's policy is to depreciate assets from the date of purchase. Similarly, assets are depreciated only up to the date of disposal.
- (ii) Sanction has been received from the Department of Finance to depreciate weather radar on a straight line basis over a fifteen year period as this is deemed to be a more appropriate estimate of the useful life of such assets.

2. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			581,814
Changes in Capital Assets			
Purchases Cash	(2,127)		
Depreciation	<u>1,279</u>	(848)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(697)		
Increase in Stock	<u>(8)</u>	(705)	<u>(1,553)</u>
Direct Expenditure			580,261
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	10,763		
Notional Rents	<u>1,883</u>		<u>12,646</u>
Operating Cost			<u>592,907</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			5,773
Current Assets			
Stocks (Note 14)		357	
Prepayments		1,608	
Accrued Income		59	
Other Debit Balances:			
General	620		
Commission for Aviation Regulation	1,639		
EMTS	638		
Commission for Electricity Regulation	148		
Retirement Lump Sum	<u>120</u>	3,165	
Amount owed by Exchequer (Note 5)		<u>4,814</u>	
Total Current Assets		<u>10,003</u>	
Less Current Liabilities			
Accrued Expenses		2,251	
Other Credit Balances:			
General	303		
Community Climate Change	175		
Payroll Deductions	81		
Due to State (Note 15)	<u>1,411</u>	1,970	
PMG Balance and Cash	(2,917)		
Less Orders Outstanding	<u>8,926</u>	<u>6,009</u>	
Total Current Liabilities		<u>10,230</u>	
Net Current Liabilities			(227)
Net Assets			<u>5,546</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 2001	692	11,166	1,408	420	13,686
Additions	-	1,992	135	-	2,127
Gross Assets at 31 December 2001	<u>692</u>	<u>13,158</u>	<u>1,543</u>	<u>420</u>	<u>15,813</u>
Accumulated Depreciation					
Opening Balance at 1 January 2001	15	7,754	745	247	8,761
Depreciation for the year	-	1,111	118	50	1,279
Cumulative Depreciation at 31 December 2001	<u>15</u>	<u>8,865</u>	<u>863</u>	<u>297</u>	<u>10,040</u>
Net Assets at 31 December 2001	<u>677</u>	<u>4,293</u>	<u>680</u>	<u>123</u>	<u>5,773</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 2001

	£'000	£'000
Surplus to be surrendered		3,893
Less Exchequer Grant Undrawn		<u>(8,707)</u>
Net Liability from the Exchequer		<u>(4,814)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		3,165
Less: Creditors		
Net PMG position and cash	(6,009)	
Due to State	(1,411)	
Credit Balances: Suspense	<u>(559)</u>	<u>(7,979)</u>
		<u>(4,814)</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.3.	(1,059)	Expenditure in a number of areas was higher than anticipated. Sanction was received from the Department of Finance to vire £823,000 from Subhead E4 to cover the additional expenditure.
A.5.	(531)	Additional expenditure was incurred in relation to the upgrading of the Department's information technology systems. There was also a higher than anticipated requirement for office supplies.
B.4.	25	The saving arose primarily as a result of the restrictions imposed on the ESB entering farm land during the Foot and Mouth crisis.
B.6.	173	The allocation under this subhead was for work to be undertaken by the Commission for Electricity Regulation (CER) in preparation for the transfer of gas regulatory functions under the Gas (Interim) (Regulation) Bill. As the Bill was not enacted during 2001, it was not possible for the CER to undertake this work.
C.5.	14,914	The variation occurred as some large infrastructural projects were delayed.
C.6.	(14,913)	Sanction was received from the Department of Finance to vire £14.91m from Subhead C5 to cover higher than anticipated expenditure under the Railway Safety Programme
C.8.	100	The start up costs of the Railway Procurement Agency were lower than anticipated.
D.2.	768	A supplementary estimate of £2.2m was granted to cover increased expenditure in relation to regional air services. In the event, the anticipated drawdown did not arise.
D.3.	340	The saving occurred as the amount payable is based on the number of flights which were fewer than anticipated in 2001 due to the general downturn in air transport.
D.5.	425	The saving arose due to delays in relation to an extension project at Galway airport, and anticipated expenditure under the National Development Plan in respect of assistance towards safety-related projects and infrastructural improvements at the regional airports not arising.
D.8.	(302)	In light of a number of factors impacting on Aer Lingus in 2001, it was accepted that it would not be possible to complete an IPO for Aer Lingus at this time, and it was decided to terminate the contracts with consultants engaged in connection with this process. A supplementary Estimate of £2 million was granted to cover payments that might arise. In the event, expenditure was higher than anticipated and sanction was received from the Department of Finance to vire £298,000 from Subhead E4 to cover the additional costs.
E.4.	2,272	The saving occurred because the rollout of projects was delayed due to the economic downturn being experienced generally in the telecommunications sector and the Foot and Mouth crisis.
E.6.	448	The saving arose as expenditure relating to the telecommunications attaches in Washington and Singapore, and the drawdown from the VSAT pilot programme was less than anticipated.
F.2.	(35)	Expenditure incurred on a number of miscellaneous items was greater than anticipated. Sanction was received from the Department of Finance to vire £39,000 from subhead E4 to cover the additional expenditure.

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of £8,835,703 in respect of the sale of shares held by the Minister for Public Enterprise in Eircom plc was paid to the Exchequer.

8. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1 Recoupment for Seconded Staff	150,000	167,619
2 Road Transport Licences Fees	841,000	1,015,409
3 Met Éireann Receipts	5,900,000	6,260,732
4 Receipts from ODTR Refund of Subscriptions to International Organisations	417,000	56,838
5 Geological Survey, Receipts	42,000	141,181
6 Irish Aviation Authority, Refund of Subscriptions to International Organisations	2,537,000	2,625,251
7 Irish Aviation Authority, Recoupment of Rents, etc.	80,000	80,401
8 Irish Aviation Authority, Associated Costs	986,000	911,064
9 Recoupment of costs of Irish Aviation Authority Safety Audit	-	-
10 Recoupment of costs of Electricity Industry Studies	250,000	116,044
11 Travel Trade Licence Fees	260,000	103,205
12 Rent on Properties in GPO	75,000	373,883
13 Recoupment of costs of Peat Station Competition	-	-
14 Miscellaneous receipts	12,000	216,107
15 Recoupment of Costs from the Commission for Electricity Regulation	36,000	-
16 Recoupment of Costs from the Gas Regulator's Office	650,000	-
17 Recoupment of Costs from the Aviation Regulator's Office	<u>1,000</u>	<u>-</u>
Total	<u>12,237,000</u>	<u>12,067,734</u>

Explanation of Variation

- Receipts in relation to the recoupment of salaries of staff on secondment to other bodies/agencies were higher than anticipated.
- The variation arose because the number of road transport licences granted during the year was higher than anticipated.
- Commercial revenue generated by Met Éireann during 2001 was greater than anticipated due to increased business.
- It was anticipated that a subscription payable by the Department to the International Telecommunications Union would arise during 2001. In the event, the subscription did not fall to be paid until 2002 and, consequently, the corresponding recoupment from the Office of the Director of Telecommunications Regulation in respect of the payment by the Department of this subscription did not arise.
- Geological Survey of Ireland (GSI) receipts were higher than anticipated because of increased sales of digital geological data and because costs of shared services in the Beggars Bush building were recouped from other tenants in 2001.
- The costs incurred by the Department in relation to Irish Aviation Authority (IAA) matters were less than anticipated.
- The shortfall arose because consultancy advice, to the extent envisaged, on the legislative framework for the restructuring of the electricity industry did not arise in the period and consequently, expenditure falling to be recouped from the ESB was significantly less than anticipated.
- Pursuant to the Aviation Regulation Act 2001, responsibility for the licensing of travel firms transferred from the Department to the Commission for Aviation Regulations with effect from 27 February 2001. Responsibility for the collection and retention of these receipts transferred to the Commission with effect from that date.

- 12. The variation is due to the receipt of rent arrears from An Post for the years 1999, 2000 and 2001 (£100,000 p.a.) in respect of certain properties within the GPO Complex.
- 14. Receipts relating to miscellaneous items are difficult to forecast accurately.
- 15. The variation occurred because the salary costs of staff seconded to the Commission for Electricity Regulation were not recouped during 2001.
- 16. As legislation providing for the transfer of gas regulatory functions to the Commission for Electricity Regulation was not enacted during 2001, the recoupment of costs did not arise.

9. COMMITMENTS

Global Commitments	£
(i) Procurement Subheads	38,741,028
(ii) Grant Subheads	<u>44,536,093</u>
	<u>83,277,121</u>

10. MATURED LIABILITIES

The total of matured liabilities at 31 December 2001 was £980,637

11. DETAILS OF EXTRA REMUNERATION

	Amount	Number	Recipients of	Max. individual
	Paid	of Recipients	£5,000 or more	payment of £5,000
	£			or more
				£
Higher, special or additional duties	243,869	85	26	14,760
Overtime and extra attendance	1,178,576	390	61	27,056
Shift and roster allowances	<u>1,380,979</u>	195	143	25,272
Total extra remuneration	<u>2,803,424</u>			

Note:
Certain individuals received extra remuneration in more than one category.

12. MISCELLANEOUS ITEMS

Responsibility for multimedia developments, (subhead E7) was transferred from the original provision for subhead P in the Vote of the Department of An Taoiseach (Vote 3). The transfer arose from the Government Decision S130/22/03/0001C of 10/4/01.

A total of £25,208 (gross) was spent on merit awards, i.e. 58 individual awards ranging from £50 to £2,000.

Two retired civil servants in receipt of civil service pensions were re-employed on a consultancy basis at costs of £4,599 and £14,720 respectively.

A sum of £148,513 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance.

A sum of £1,126,451 was received from the Information Society Commission Fund, Subhead G of the Vote for the Department of the Taoiseach.

This account includes penalty interest payments amounting to £13,342 under the Prompt Payment of Accounts Act, 1997.

13. EU FUNDING

EU Funding received by bodies under the aegis of this Department was as follows :

Funding under the Operational Programme for Economic Infrastructure

	£'000
D/Public Enterprise (payments to various beneficiaries in respect of renewable energy measures)	2,206
ESB	<u>1,349</u>
Total	<u>3,555</u>

Funding under the Operational Programme for Transport

	£'000
Córas Iompair Éireann	<u>3,737</u>
Total	<u>3,737</u>

Other EU Funding was as follows:

	£'000
D/Public Enterprise payments to various beneficiaries in respect of renewable energy measures(Interreg)	125
Electricity Supply Board (Interreg)	117
Radiological Protection Institute of Ireland (5th Framework Programme for Research and Development)	<u>42</u>
Total	<u>284</u>

14. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery and Office Supplies	20
IT Consumables,etc	41
Publications	231
Specialised consumables	<u>65</u>
	<u>357</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	(31)
Pay Related Social Insurance	412
Withholding Tax	753
Value Added Tax	373
Pensions Contributions	<u>(96)</u>
	<u>1,411</u>

BRENDAN TUOHY

Accounting Officer

DEPARTMENT OF PUBLIC ENTERPRISE

28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Enterprise for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Public Enterprise. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

HEALTH AND CHILDREN

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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-Chláraitheora) and certain services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	16,119	15,760	-
A.2.	Travel and Subsistence	707	804	17
A.3.	Incidental Expenses	886	997	94
A.4.	Postal and Telecommunications Services	500	522	57
A.5.	Office Machinery and other Office Supplies	1,040	1,460	204
A.6.	Office Premises Expenses	500	685	59
A.7.	Consultancy Services	2,585	1,276	119
GRANTS				
B.1.	Grants to Health Boards in respect of net expenditure (excluding expenditure on cash allowances and cash grants and payments to the General Medical Services (Payments) Board)*			
	<i>Original</i>	£3,853,560,000		
	<i>Supplementary</i>	<u>75,234,000</u>	3,928,794	3,934,466
B.2.	Grants to Health Boards in respect of expenditure on cash allowances and cash grants			386,874
	<i>Original</i>	£250,769,000		
	<i>Supplementary</i>	<u>42,300,000</u>	293,069	293,069
B.3.	Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board			-
	<i>Original</i>	£498,907,000		
	<i>Supplementary</i>	<u>10,000,000</u>	508,907	513,907
B.4.	Grants in respect of certain other Health Bodies including Voluntary Hospitals*			-
	<i>Original</i>	£83,095,000		
	<i>Supplementary</i>	<u>223,000</u>	83,318	83,875
B.5.	Payments to Health Agencies in respect of balances of grants for years prior to 2001			9,293
	<i>Original</i>	£316,897,000		
	<i>Supplementary</i>	<u>12,784,000</u>	329,681	326,718
B.6.	Grants to Research Bodies	11,441	11,682	-
B.7.	Grants to Health Agencies and other similar organisations (National Lottery Funded)	7,567	7,567	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
B.8.	Grants in respect of hospital in-patient, out-patient and counselling services for persons who have contracted Hepatitis C from the use of Immunoglobulin Anti-D and the provision of services under the Health (Amendment) Act, 1996	9,155	9,155	-
OTHER SERVICES				
C.	Superintendent and District Registrars	7	2	-
D.	Expenses in connection with the World Health Organisation and other International Bodies	855	873	-
E.	Statutory and non-statutory inquiries and miscellaneous legal fees			
	<i>Original</i>	<i>£4,721,000</i>		
	<i>Supplementary</i>	<i><u>3,000,000</u></i>		
F.1	Developmental, Consultative, Supervisory and Advisory Bodies	23,067	15,478	286
F.2	The Food Safety Promotion Board	4,550	2,675	-
G.1.	Payments in respect of disablement caused by Thalidomide	148	162	-
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>£27,000,000</i>		
	<i>Supplementary</i>	<i><u>12,000,000</u></i>		
G.4.	Payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Act, 1997	39,000	39,000	-
	<i>Original</i>	<i>£5,000,000</i>		
	<i>Supplementary</i>	<i><u>1,000,000</u></i>		
H.	Dissemination of information, conferences and publications in respect of health and health services	6,085	6,218	470
CAPITAL SERVICES				
I.1.	Building, Equipping and Furnishing of Hospitals and other Health Facilities			
	<i>Original</i>	<i>£247,980,000</i>		
	<i>Supplementary</i>	<i><u>23,450,000</u></i>		
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	<u>20,490</u>	<u>20,490</u>	-
Gross Total				
	<i>Original</i>	<i>£5,395,632,000</i>		
	<i>Supplementary</i>	<i><u>179,991,000</u></i>		
		5,575,623	5,573,795	398,130

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
<i>Deduct</i>				
J.	Appropriations in Aid			
	<i>Original</i>	<i>£873,000,000</i>		
	<i>Less Supplementary</i>	<i><u>17,000,000</u></i>	<i><u>855,167</u></i>	<i><u>26,062</u></i>
	Net Total			
	<i>Original</i>	<i>£4,522,632,000</i>		
	<i>Supplementary</i>	<i><u>196,991,000</u></i>	<i><u>4,718,628</u></i>	<i><u>372,068</u></i>
SURPLUS TO BE SURRENDERED		£995,484	€ 1,264,004	

* 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. A final advance payment for 2001 has been included as accrued income under Appropriations-in-Aid (Subhead J). At the 31 December 2001 the balance in respect of 1998 expenditure was being calculated. This sum is not included under accrued income as the amount due has yet to be agreed. Similarly balances in respect of subsequent years will be received in due course.

Valuation of Assets: Land and Buildings

The Statement of Capital Assets does not include assets occupied by a Health Board or Hospital Board.

2. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			4,718,628
Changes in Capital Assets			
Purchases Cash	(529)		
Depreciation	779		
Loss on Disposals	-	250	
Changes in Net Current Assets			
Increase in Closing Accruals	85,539		
Increase in Stock	(98)	85,441	85,691
Direct Expenditure			4,804,319
Expenditure borne elsewhere			
Net Allied Services Expenditure	7,026		
Notional Rents	1,880		8,906
Operating Cost			4,813,225

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			2,048
Current Assets			
Stocks (Note 14)		396	
Prepayments		5	
Accrued Income		26,062	
Loans (Note 10)		400	
Other Debit Balances :			
Compensation Tribunal	3,242		
Recoupable Salaries	412		
Recoupable Services	196		
Office of Tobacco Control	268		
Recoupable Conferences	52		
Recoupable Vaccines	988		
Recoupable Travel Pass Scheme	59		
Other Suspense Items	<u>135</u>	5,352	
PMG Balance & Cash	1,419		
Less Orders Outstanding	<u>(5,559)</u>	<u>(4,140)</u>	
Total Current Assets		<u>28,075</u>	
Less Current Liabilities			
Accrued Expenses		1,968	
Balance due on foot of Health Agency Allocations		396,167	
Other Credit Balances			
Due to state (Note 15)	689		
EU Funding	142		
Miscellaneous	<u>9</u>	840	
Net Liability to the Exchequer (Note 5)		<u>372</u>	
Total Current Liabilities		<u>399,347</u>	
Net Current Liabilities			<u>(371,272)</u>
Net Liabilities			<u>(369,224)</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2001	5,481	3,073	8,554
Additions	473	88	561
Disposals	(83)	-	(83)
Gross Assets at 31 December 2001	<u>5,871</u>	<u>3,161</u>	<u>9,032</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	3,958	2,330	6,288
Depreciation for the Year	637	142	779
Depreciation on Disposals	(83)	-	(83)
Cumulative Depreciation at 31 December 2001	<u>4,512</u>	<u>2,472</u>	<u>6,984</u>
Net Assets at 31 December 2001	<u>1,359</u>	<u>689</u>	<u>2,048</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 2001

	£'000	£'000
Surplus to be surrendered		995
Less Exchequer Grant Undrawn		<u>(623)</u>
Net Liability to the Exchequer		<u>372</u>
Represented by:		
Debtors		
Debit Balances : Suspense		5,352
Less: Creditors		
Due to State	(689)	
Credit Balances: Suspense	(151)	
Net PMG position and cash	<u>(4,140)</u>	<u>(4,980)</u>
		<u>372</u>

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

Subhead	Less/(More) than Provided	Explanation
	£'000	
A.2.	(97)	The excess was due to the increase in attendance at international meetings.
A.3.	(111)	The increase arose mainly from staff training costs and other miscellaneous items of expenditure.
A.5.	(420)	Additional expenditure was incurred on upgrading the IT infrastructure and providing IT equipment for new staff.
A.6.	(185)	The increase arose from the cost of refurbishing offices required for new staff.
A.7.	1,309	Expenditure on consultancy services was less than anticipated.
E.	197	Approved payments in respect of the work of the Tribunals of Inquiry and certain legal settlements were less than anticipated.
F.1.	7,589	The expenditure of certain health bodies was less than anticipated mainly due to timing changes relating to a number of initiatives.
F.2.	1,875	The expenditure of the Food Safety Promotion Board was less than anticipated.
G.1.	(14)	The excess arose due to the increase in the rate of Thalidomide allowance and the payment of a Christmas bonus.

7. APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1.	Receipts from health contributions		
	<i>Original</i>	<i>£590,554,000</i>	
	<i>Less Supplementary</i>	<i>20,000,000</i>	
		570,554,000	569,719,712
2.	Receipts from excise duties on certain tobacco products	132,000,000	132,000,000
3.	Recovery of cost of Health Services provided under regulations of the European Union		
	<i>Original</i>	<i>£143,000,000</i>	
	<i>Supplementary</i>	<i>3,000,000</i>	
		146,000,000	146,070,973
4.	Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital	135,000	-
5.	Searches and certified copies of entries of Births, Deaths and Marriages	310,000	311,886
6.	Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund	7,000,000	7,000,000
7.	Miscellaneous	1,000	64,203
	Total		
	<i>Original</i>	<i>£873,000,000</i>	
	<i>Less Supplementary</i>	<i>17,000,000</i>	
		<u>856,000,000</u>	<u>855,166,774</u>

Explanation of Variation

4. The share of the cost of Leopardstown Park Hospital is calculated by reference to the expenditure per the audited accounts. The date of the submission of these accounts did not permit sufficient time to allow payment to be made in 2001.
7. Receipts in respect of certain licence fees were higher than anticipated.

8. COMMITMENTS

(A) Global Commitments

£'000

Commitments likely to arise in subsequent years for:-

Procurement subheads	3,183
Grant subheads	130

(B) Multi-Annual Capital Commitments

1. Legally enforceable capital commitments:

£m

Amount spent in 2001	294.250
Commitments to be met in subsequent years	831.172

2. Legally enforceable capital commitments:

	Cumulative spend to 31/12/2000	Paid in 2001	To be paid in subsequent years	Total
	£m	£m	£m	£m
Capital Projects over £5 million:				
Beaumont Hospital-Equipment/Re-refurbishment programme	-	4.220	22.249	26.469
Naas General Hospital - Phase 2	9.902	12.115	23.502	45.519
St James's Hospital Phase 1H	3.685	4.357	23.208	31.250
St James's Hospital - A & E Department	-	0.620	6.080	6.700
Mater/Temple Street Hospital	0.532	4.155	32.065	36.752
Rotunda Hospital - Development	-	-	10.360	10.360
St Vincent's Hospital Elm Park - Phase 1	6.843	8.031	119.609	134.483
James Connolly Memorial Hospital - Phase 1	-	-	36.600	36.600
Our Lady's Hospital, Crumlin - Theatre Development	0.386	0.575	22.939	23.900
St Joseph's Hospital, Raheny	10.000	10.000	-	20.000
IBTS National Headquarters	34.818	0.514	1.668	37.000
Tullamore General Hospital - Phase 1 and 2	2.077	2.178	94.766	99.021
Portlaoise General Hospital - Development	1.729	3.468	18.903	24.100
Limerick Regional Hospital - Phase 1	21.622	1.316	-	22.938
Limerick Regional Hospital - Phase 2	25.486	0.514	0.739	26.739
Sligo General Hospital - Psychiatric Unit	0.016	-	5.583	5.599
Kilkenny - Psychiatric Unit	2.513	2.864	0.982	6.359
St Joseph's Hospital, Clonmel	3.100	4.725	18.236	26.061
Developments at Cashel and Tipperary Town	1.440	0.647	11.484	13.571

	Cumulative spend to 31/12/2000	Paid in 2001	To be paid in subsequent years	Total
	£m	£m	£m	£m
Capital Projects over £5 million:				
Cork University Hospital - Radiotherapy Unit	4.454	4.515	3.531	12.500
Cork University Hospital - Maternity Unit	0.528	0.564	64.308	65.400
UCHG - Phase 1	19.500	0.402	1.149	21.051
UCHG - Phase 2	8.689	14.381	54.240	77.310
Portiuncula Hospital - Theatres etc	3.924	2.055	0.121	6.100
Portiuncula Hospital - Purchase of Hospital	-	5.500	5.500	11.000
Mayo General Hospital - Phase 2	18.138	11.150	7.672	36.960
Roscommon County Hospital - A & E Department	-	0.070	6.090	6.160
St Ita's Portrane - Development	-	-	14.600	14.600
Tralee - Community Care Headquarters	-	-	15.100	15.100
Birr - Unit for Older People	0.490	1.468	17.022	18.980
Thurles - Hospital of the Assumption - Development	0.130	0.638	15.022	15.790
Cavan - Nursing Unit Virginia	0.870	2.793	3.637	7.300
Galway - Rehab Unit at Merlin Park	-	-	5.235	5.235
St Loman's, Ballydowd - Supervision Unit for Children	5.769	-	0.903	6.672
St Ita's Portrane - Supervision Unit for Children	0.154	4.742	3.897	8.793

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.

It should also be noted that in a multi-annual programme such as the health service NDP, where certain facilities may take years to plan, construct and commission, the level of commitments in subsequent years will be greater than the funding available in the current year i.e. much of the expenditure for the future commitments shown above will take place beyond 2002.

9. DETAILS OF EXTRA REMUNERATION

	Amount	Number of	Recipients of	Max. Individual
	Paid	Recipients	£5,000 or more	Payment of
	£			£5,000 or more
	£			£
Higher, special or additional duties	206,006	116	11	13,799
Overtime and extra attendance	408,674	253	16	11,946
Shift and roster allowance	<u>12,707</u>	6	-	-
Total extra remuneration	<u>627,387</u>			

Note:

Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

Ex-gratia amounts totalling £15,585 were paid in 2001 to an officer on sick leave.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £820,000 is included in the Estimate for 2002.

The liabilities recognised under Subheads B1 and B4 are made up as follows:

	Subhead B.1.	Subhead B.4.	Total
	£'000	£'000	£'000
Approved Expenditure withheld for payment in 2002	386,874	9,293	396,167

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 Subheads A.1, A.3 and A.7, £208,429 (of which £69,453.50 was cash in transit as at 31 December 2000) was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance.

In addition to the amount expended under the Subhead I.3, £1,828,018 was received from the Information Society funding, Subhead Q of the Vote for the Office of the Minister for Finance.

The Department paid an advance of £400,000 to the Health Insurance Authority in 2001 as provided for in the Health Insurance Act, 1994. The Department of Finance have advised that any such funding arrangement is regarded as an interest free loan. The scheduling of repayment of the advance will be addressed with the benefit of experience of levy income and expenditure by the Authority.

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.

	£
Southern Health Board	16,951
Western Health Board	15,267
Total	<u>32,218</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.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001	Cumulative Expenditure to 31/12/2001
		£	£
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related matters	1999	4,509,009	8,906,445
Post Mortem Inquiry into all post mortem examination policy, practice and procedure in the State since 1970, and in particular as it relates to organ removal, retention, storage and disposal by reference to prevailing standards both in and outside the State and related matters.	2000	2,331,523	2,360,501
Commission on Assisted Human Reproduction	2000	102,803	104,341

13. NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2001

Miscellaneous Allocation	£
Ability Enterprise, Ballindine, Co Mayo	50,000
Active Retirement Associations, Galway	3,295
Age and Opportunity, c/o Marino Institute of Education, Dublin 9	15,000
Aislinn Adolescent Treatment Centre, Ballyragget, Co. Kilkenny	100,000
Anchor Treatment Centre Ltd., Mallow, Co. Cork	25,000
Athenry & District Active Retirement Association, Athenry, Co Galway	2,500
AWARE, 72 Lower Lesson Street, Dublin 2	35,000
Balla Community Resource Development Ltd., Ballina, Co Mayo	15,000
Ballinafad, Recess, Bunna Cnoc Senior Citizens Group, Connemara, Co Galway	2,500
Ballinakill Active Age Club, Letterfrack, Co Galway	2,000
Ballincollig Senior Citizens Club Ltd., Ballincollig, Co Cork	30,000
Ballinrobe Active Retirement Association, Ballinrobe, Co Mayo	2,500
Ballyboden Senior Citizens Club, Dublin	2,000
Ballyphehane Carers Support and Training Group, Turners Cross, Cork	8,000
Ballyphehane Community Transport for the Elderly and Disabled, Ballyphehane, Cork	8,000
Blackpool Community Co-operative Service Centre Ltd., Blackpool, Cork	10,000
Care Alliance Ireland, 30/31 Lower Camden Street, Dublin 2	20,000
Caring for Carers Ireland, Ennis, Co Clare	25,000
Carrickedmond Parish Hall, Colehill, Co Longford	5,000
Cashel na Cor Learning Disability Assoc. Ltd., Buncrana, Co Donegal	60,000
Centre for Independence Living, Carmichael House, Dublin 7	50,000
Children in Hospital Ireland, Carmichael House, Dublin 7	75,000
Cleggan Claddaduff Senior Citizens Group, Cleggan, Co Galway	2,300
Cork Advocacy Network, Charleville, Co Cork	25,000
Cork Association for Autism, Oliver Plunkett Street, Cork	70,000
Cork Cancer Research Centre, Mercy Hospital, Cork	90,000
Cuidiú - Irish Childbirth Trust, Cork	6,000
DATA - Douglas Active Teenage Association, Douglas, Cork	15,000
Deise Active Retirement Association, Waterford	2,500
Drumshanbo All Day Child Care Facility Service, Drumshanbo, Co Leitrim	20,000
Dublin Insitute of Technology-Media Production Unit, Aungier Street, Dublin 2	10,000
Dublin Samaritans, Marlborough Street, Dublin 1	65,000
Eastern Regional Health Authority for Beaumont Hospital, Beaumont, Dublin 9	2,000
Eastern Regional Health Authority for Beaumont Hospital Epilepsy Unit, Beaumont Hospital, Dublin 9	15,000
Eastern Regional Health Authority for Friends of Larine House, Maynooth, Co Kildare	22,000
Endometriosis Support Group, Ballincollig, Co Cork	6,000
Enniscorthy Community Housing Ltd., Enniscorthy, Co Wexford	30,000
ERB'S Palsy Association of Ireland, Greystones, Co Wicklow	2,500
Eurochild Project (CWPC Ltd), McCurtain Street, Cork	15,000
Family Life Centre, Cabinteely, Co Dublin	20,000

Federation of Active Retirement Associations, Eustace Street, Dublin 2	15,000
Fibromyalgia Support Group, Silversprings, Cork	8,000
Friends of James Connolly Memorial Hospital, James Connolly Memorial Hospital, Carndonagh, Co Donegal	25,000
Friends of the Elderly, Prospect, Limerick	8,000
Highfield Indoor Bowls Club, Curragh Road, Cork	6,000
Holy Cross Boys National School, Mahon, Cork	10,000
Holy Family Senior Citizens, Carew Park, Limerick	2,500
Honan Home, Montenotte, Cork	40,000
Irish Autism Alliance, Blanchardstown, Dublin 15	25,000
Irish Kidney Association, Renal Transplant Support Centre, Beaumont Hospital, Dublin 9	175,000
Irish Kidney Association, World Transplant Games, Renal Transplant Support Centre, Beaumont Hospital, Dublin 9	20,000
Irish Lupus Support Group, Cork Branch, Evergreen Road, Cork	7,000
Irish Lupus Support Group, Kerry Branch, Tralee, Co Kerry	2,000
Irish Patients Association Ltd., Lower Mount Street, Dublin 2	20,000
Irish Senior Citizens Parliament, Fairview Strand, Dublin 3	45,000
Irish Society for Autism, O'Connell Street, Dublin 1	8,500
Keel Community Alert, Achill, Co Mayo	3,000
Kilcommon Activity for the Elderly Group, Ballina, Co Mayo	12,000
Kilrush District Hospital, Kilrush, Co Clare	30,000
Lacken Community Care, Ballina, Co Mayo	4,000
Leenane Day Care Group, Connemara, Co Galway	2,000
Mayo Women's Refugee & Support Services, Castlebar, Co Mayo	2,500
Mental Health Association of Ireland, Dun Laoghaire, Co Dublin	82,000
Mervue Senior Citizens, Mervue, Co Galway	3,000
Michelle Gaughan Memorial Trust Fund, Belmullet, Co Mayo	3,000
Midland Health Board for Laois Cancer Support Group	1,500
Mountbellew Mental Health Association, Mountbellew, Co Galway	5,000
Moygownagh Community Care & Active Age Group, Ballina, Co Mayo	10,000
Muintir na Tire, Tipperary, Co Tipperary	65,000
Mulranny Day Centre Housing Ltd., Westport, Co Mayo	100,000
Music Network Ltd, The Coach House, Dublin Castle, Dublin 2	20,000
National Infertility Support & Information Group, Eglinton Street, Cork	30,000
New Ross Community Hospital Ltd, New Ross, Co Wexford	140,000
Newmarket Mother, Baby & Toddler Group, Newmarket, Co Cork	530
Northeast Inishowen Company, Moville, Co Donegal	15,000
O'Dwyer Cheshire Home, Residents and Friends, Swinford, Co Mayo	25,000
O.A.N.D.A., St Helena's Resource Centre, St Helena's Road, Finglas, Dublin 11	2,000
Passage Association For Care of Elderly, Passage West, Co Cork	35,000
Post Polio Support Group, Carmichael House, Dublin 7	2,290
POZ Ireland, PO Box 5187, Dublin 6	25,000
Quare Hawks Theatre Company Ltd., Arbour Hill, Dublin 6	5,000
Renmore Active Retirement Association, Renmore, Galway	2,000
Right of Place, Bishop Street, Cork	30,000

Roches Buildings Playgroup, St Luke's, Cork	300
Rosses Children's Project, Dungloe, Co Donegal	2,000
Roundstone Senior Citizens Group, Connemara, Co Galway	2,000
Salthill Active Retirement Association, Salthill, Galway	3,000
Shandon/North Cathedral Community Association, Shandon, Cork	30,000
Shantalla Westside Community Project, Newcastle, Galway	5,500
Sonas Senior Citizens, Moycullen, Galway	2,000
Southern Health Board for Friends of St. Michael's, Mercy Hospital, Cork	20,000
South Eastern Health Board for St. Aidan's Day Centre Ltd., Gorey, Co Wexford	30,000
South Parish Community Association, Douglas Street, Cork	40,000
Southside Womens Action Newtork (SWAN), Loughlinstown, Co Dublin	3,000
St. Canice's Active Age Club, Finglas, Dublin 11	2,000
St. Conal's Social Club, Cashel, Connemara, Co Galway	2,000
St. Ita's Voluntary Housing Association and Day Care Centre, Abbeyfeale, Co Limerick	90,000
St. Joseph's Association for the Mentally Handicapped, Blackrock, Co Dublin	20,000
St. Luke's Home Inc., Mahon, Blackrock, Cork	35,000
St. Mary's Senior Citizens, Limerick	3,000
St. Paul's Special National School, Beaumont, Dublin 9	30,000
St. Vincent's Centre, St Mary's Road, Cork	100,000
Summerhill Active Retirement Group, Summerhill, Co Meath	6,000
Templetuohy Community Playgroup, Templetuohy Village, Thurles, Co Tipperary	2,000
The Coeliac Society of Ireland, Lissarda, Co Cork	25,000
The National Association for the Deaf, North Frederick Street, Dublin 1	5,000
Tuam Active Retirement Association, Tuam, Co Galway	2,000
Turner's Cross Social Services Ltd., South Douglas, Cork	150,285
Welpy Stanley Trust, Bandon, Co Cork	50,000
Western Health Board for Sacred Heart Hospital, Roscommon	4,000
Western Regional Council of Active Retirement Associations, Knocknacarra, Galway	12,000
Williams Syndrome Association of Ireland, Ballinasloe, Co Galway	<u>20,000</u>
Total	<u>2,732,000</u>

Block Allocations to Health Boards

	£
Eastern Regional Health Authority	379,000
Midland Health Board	259,000
Mid Western Health Board	254,000
North Eastern Health Board	254,000
North Western Health Board	211,000
South Eastern Health Board	274,000
Southern Health Board	279,000
Western Health Board	<u>254,000</u>
Total	<u>2,164,000</u>

Scheme of Grants to Voluntary Organisations

	£
Eastern Regional Health Authority	551,000
Midland Health Board	42,000
Mid Western Health Board	116,000
North Eastern Health Board	73,000
North Western Health Board	42,000
South Eastern Health Board	85,000
Southern Health Board	106,000
Western Health Board	73,000
Disability Federation of Ireland	8,000
Total	<u>1,096,000</u>

Respite Care Grant Scheme

	£
Eastern Regional Health Authority	196,000
Midland Health Board	32,000
Mid Western Health Board	42,000
North Eastern Health Board	42,000
North Western Health Board	32,000
South Eastern Health Board	53,000
Southern Health Board	80,000
Western Health Board	53,000
Total	<u>530,000</u>

Disadvantaged Youth Scheme

	£
Eastern Regional Health Authority	867,000
Midland Health Board	18,000
Mid Western Health Board	18,000
North Eastern Health Board	5,000
South Eastern Health Board	5,000
Southern Health Board	128,000
Western Health Board	4,000
Total	<u>1,045,000</u>

Capital Expenditure

	£
Eastern Regional Health Authority	438,007
Midland Health Board	47,336
Mid Western Health Board	761,067
South Eastern Health Board	591,031
Southern Health Board	83,512
Western Health Board	79,047
Total Capital	<u>2,000,000</u>

Grand Total	<u>9,567,000</u>
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14. STOCKS

Stocks at 31 December 2001	£'000
Stationery	386
IT Consumables <i>etc</i>	<u>10</u>
	<u>396</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	263
Pay Related Social Insurance	105
Withholding Tax	125
Value Added Tax	14
Pensions Contributions	<u>182</u>
	<u>689</u>

MICHAEL KELLY

Accounting Officer

DEPARTMENT OF HEALTH AND CHILDREN

28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Health and Children for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Health and Children. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 9 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

13 September 2002

ENTERPRISE, TRADE AND EMPLOYMENT

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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 the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	19,812	18,921	-
A.2.	Travel and Subsistence	1,310	1,137	72
A.3.	Incidental Expenses	901	768	68
A.4.	Postal and Telecommunications Services	697	709	98
A.5.	Office Machinery and Other Office Supplies	2,881	3,614	123
A.6.	Office Premises Expenses	977	1,134	118
A.7.	Consultancy Services	550	342	10
A.8.	Advertising and Information Resources	161	266	23
A.9.	Competition Authority	1,583	1,460	76
A.10.	Office of the Director of Corporate Enforcement	2,339	639	34
A.11.	Labour Court	1,697	1,505	21
A.12.	Information Society - eGovernment Basis Project	1,820	1,589	(14)
ENTERPRISE PROMOTION, SCIENCE AND TECHNOLOGY				
B.1.	Forfás - Grant for Administration and General Expenses	16,185	16,640	-
B.2.	The Trade and Business Development Body	7,668	2,490	-
C.1.	IDA (Ireland) - Grant for Administration and General Expenses	20,547	22,862	-
C.2.	IDA (Ireland) - Grants to Industry			
	<i>Original</i>	<i>£95,329,000</i>		
	<i>Less Supplementary</i>	<i><u>12,719,000</u></i>		
		82,610	67,600	-
C.3.	IDA (Ireland) - Grant for Building Operations	21,110	21,110	-
D.1.	Enterprise Ireland - Grant for Administration and General Expenses	65,767	67,767	-
D.2.	Enterprise Ireland - Grants to Industry	50,388	41,388	-
D.3.	Enterprise Ireland - Grant for Capital Expenditure	4,003	4,003	-
E.1.	Shannon Free Airport Development Company Limited - Grant for Administration and General Expenses	2,434	-	-
E.2.	Shannon Free Airport Development Company Limited - Grants to Industry	50	65	-
F.1.	Science and Technology Development Programme	52,250	41,501	-
F.2.	Technology Foresight	25,016	8,584	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
G.1.	County Enterprise Development	24,569	24,446	38
G.2.	INTERREG II - Community Initiative	1,023	982	-
H.	Monitoring and Evaluation of EU Programmes	607	156	36
I.	National Standards Authority of Ireland - Grant for Administration and General Expenses	3,257	3,808	-
ENTERPRISE COMPETITIVENESS				
J.1.	Loan Subsidy for Small Business Expansion Scheme - Payments to ICC Bank plc	800	668	45
J.2.	EU Support Measures for Small Business	3,609	4,190	-
J.3.	Information Society - eCommerce Initiatives	10,619	9,390	-
LABOUR FORCE DEVELOPMENT				
K.1.	FÁS - Grant for Administration and General Expenses	92,914	96,875	-
K.2.	FÁS - Training for the Employed	10,000	15,000	-
K.3.	FÁS - Training for the Unemployed	58,513	61,493	-
K.4.	FÁS - Grant for Community Employment			
	<i>Original</i>	<i>£312,272,000</i>		
	<i>Supplementary</i>	<i><u>22,480,000</u></i>	334,752	316,752
K.5.	FÁS - Capital Expenditure	10,935	10,935	-
K.6.	FÁS - Grant for Jobstart	250	250	-
K.7.	FÁS - Local Employment Service	13,986	13,986	-
K.8.	Training Networks	362	89	-
K.9.	Social Economy Programme			
	<i>Original</i>	<i>£16,214,000</i>		
	<i>Less Supplementary</i>	<i><u>11,000,000</u></i>	5,214	5,214
K.10.	Employment Opportunities for People with Disabilities	6,315	4,731	-
L.	Grant to the Irish National Organisation for the Unemployed	37	37	-
M.1.	Technical Support for Community Initiative	210	185	-
M.2.	Matching Funding for Community Initiatives	150	47	-
M.3.	Operational Programme for Human Resources Development - Technical Assistance	462	345	6
M.4.	Leonardo Programme	85	85	-
EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS				
N.	Labour Relations Commission - Grant for Administration and General Expenses	1,997	1,887	-
O.	Grants for Trade Union Education and Advisory Services	794	794	-
P.	Trade Union Amalgamations	109	-	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
TRADE, COMPETITION AND MARKET RIGHTS				
Q.	Participation in World Exposition in Hannover - EXPO 2000 (National Lottery Funded)	600	597	10
CONSUMER PROTECTION				
R.1.	Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	3,231	2,896	148
R.2.	Consumers' Association of Ireland	50	50	-
R.3.	Grants to the National Clearing House for EEJ-NET	300	-	-
INSURANCE AND COMPANY LAW				
S.1.	Companies Registration Office - Grant for Administration and General Expenses	5,064	4,923	85
S.2.	Irish Auditing and Accounting Supervisory Authority			
	<i>Original</i>	<i>£10,000</i>		
	<i>Supplementary</i>	<i><u>40,000</u></i>		
		50	48	-
HEALTH AND SAFETY				
T.	National Authority for Occupational Safety and Health - Grant for Administration and General Expenses	9,336	9,425	-
OTHER SERVICES				
U.	Research, including Manpower Surveys	268	163	-
V.	DÍON - Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	2,051	2,051	-
W.	Subscriptions to International Organisations, etc.	7,551	7,089	19
X.1.	Commissions, Committees and Special Inquiries	858	534	10
X.2.	Miscellaneous Payments	485	488	-
X.3.	Superannuation and Pensions for Members of the Labour Court, the Restrictive Practices Commission and the Competition Authority	356	354	-
X.4.	Hospitals' Trust Ltd (payments to former employees)	100	160	-
X.5.	Newfoundland and Labrador Business Partnership	250	252	-
X.6.	Quarryvale Community House and Resource Centre	365	365	-
X.9.	Irish ISPAT Ltd (Redundancy Payments to Former Employees of Irish Steel)			
	<i>Original</i>	<i>Nil</i>		
	<i>Supplementary</i>	<i><u>1,200,000</u></i>		
		<u>1,200</u>	<u>1,073</u>	-
Gross Total				
	<i>Original</i>	<i>£996,439,000</i>		
	<i>Less Transfer¹</i>	<i>13,000,000</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>		
		983,440	928,907	1,026

	Service	Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
	<i>Deduct:-</i>			
Y.	Appropriations in Aid	<u>122,727</u>	<u>105,264</u>	<u>(459)</u>
	Net Total			
	<i>Original</i>	£873,712,000		
	<i>Less Transfer¹</i>	13,000,000		
	<i>Supplementary</i>	<u>1,000</u>	<u>823,643</u>	<u>1,485</u>
	SURPLUS TO BE SURRENDERED	£37,070,111	€ 47,069,332	

Note:

1. £7.35m transferred to Vote 27 and £5.65m transferred to Vote 28 from Subhead K.4.

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			823,643
Changes in Capital Assets			
Purchases Cash	(3,054)		
Depreciation	<u>2,343</u>	(711)	
Assets under Development			
Cash Payments		(1,547)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,784		
Increase in Stock	<u>(2)</u>	<u>1,782</u>	<u>(476)</u>
Direct Expenditure			823,167
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	12,230		
Notional Rents	<u>1,843</u>		<u>14,073</u>
Operating Cost			<u>837,240</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			8,953
Assets under Development (Note 4)			<u>315</u>
			9,268
Current Assets			
Stocks (Note 17)		150	
Prepayments		132	
Accrued Income		448	
Other Debit Balances:			
Imprests Advanced	8		
Department of Equality and Law Reform	27		
Department of Tourism and Trade	20		
Miscellaneous Debit Balances	612		
Recoupable Expenditure	<u>9,011</u>	9,678	
PMG Balance and Cash	15,969		
Less Orders Outstanding	<u>(4,994)</u>	10,975	
Net Liability from the Exchequer (Note 5)		<u>1,335</u>	
Total Current Assets		<u>22,718</u>	
Less Current Liabilities			
Accrued Expenses		1,158	
Deferred Income		907	
Other Credit Balances:			
Due to State (Note 18)	2,074		
European Union Funds	9,623		
Miscellaneous Credit Balances	<u>10,291</u>	<u>21,988</u>	
Total Current Liabilities		<u>24,053</u>	
Net Current Liabilities			<u>(1,335)</u>
Net Assets			<u>7,933</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Motor Vehicles	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	-	10,694	4,190	14,884
Additions	13	3,747	642	4,402
Disposals	-	(17)	-	(17)
Gross Assets at 31 December 2001	<u>13</u>	<u>14,424</u>	<u>4,832</u>	<u>19,269</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2001	-	6,321	1,669	7,990
Depreciation for the year	3	1,880	460	2,343
Depreciation on Disposals	-	(17)	-	(17)
Cumulative Depreciation at 31 December 2001	<u>3</u>	<u>8,184</u>	<u>2,129</u>	<u>10,316</u>
Net Assets at 31 December 2001	<u>10</u>	<u>6,240</u>	<u>2,703</u>	<u>8,953</u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In-house Computer Applications £'000
Amounts brought forward at 1 January 2001	236
Cash Payments for the Year	1,547
Transferred to Asset Register	<u>(1,468)</u>
Amounts carried forward at 31 December 2001	<u>315</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 2001

	£'000	£'000
Surplus to be surrendered		37,070
Less Exchequer Grant Undrawn		<u>(38,405)</u>
Net Liability from the Exchequer		<u>(1,335)</u>
Represented by:		
Debtors		
Net PMG position and cash	10,975	
Debit Balances: Suspense	<u>9,678</u>	20,653
Less: Creditors		
Due to State	(2,074)	
Credit Balances: Suspense	<u>(19,914)</u>	<u>(21,988)</u>
		<u>(1,335)</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
IDA Ireland Income from Disposal of Property	3,000,000	15,000,000
IDA Ireland Grant Refunds	-	5,869,000
Enterprise Ireland - Sale of Investment	4,662,000	3,456,526
FÁS - Refund from sale of Assets	-	146,895
Forfás - Administration Refunds	20,000	387,158
EXPO - 2000	-	1,840
Companies Registration Office	-	<u>26,187</u>
	<u>7,682,000</u>	<u>24,887,606</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.5.	(733)	The overspend was due to new or expanded services for which no additional resources were provided. The additional amount was accommodated within the overall Administrative Budget provision.
A.7.	208	The savings arose due to the postponement of, or delays to, consultancy projects planned for the year in question.

Subhead	Less/(More) Than Provided £'000	Explanation
A.8	(105)	A technical adjustment was effected which involved reducing Subhead A3 by £93,000 and adding it to this Subhead. The objective was to locate all information services within Subhead A8 rather than dividing them between Subheads A3 and A8. This adjustment has been carried through into the 2002 Estimates.
A.10.	1,700	The Office of the Director of Corporate Enforcement was established much later in the year (November) than was originally envisaged leading to a significantly lower outturn in 2001.
B.2	5,178	During 2001, InterTrade Ireland was engaged in implementing its corporate structure and recruiting full time staff. There was also uncertainty about the future of the Good Friday Agreement. During this period, much of the work of the body was in the scoping and resourcing of projects for delivery under the body's 2002 Operating Plan. Projects formally approved by the North/South Ministerial Council prior to the approval of its first Corporate Plan (2002-2004) in September 2001, were only at the inception phase with the major expenditure programme yet to commence.
C.1.	(2,315)	Following agreement to IDA's regionalisation proposals, where approximately 50 staff moved to regional locations in Athlone, Sligo and Waterford, the Department of Finance conveyed its sanction for a virement of IR£2,315,000 from Subhead C2 and C1 to cover the cost of these proposals. As a result there was a higher outturn of expenditure for Subhead C1 but this did not result in a higher overall outturn for IDA Ireland.
C.2.	15,010	This saving is mainly attributable to the continuing economic slowdown combined with a "wait and see" strategy being adopted by client companies from whom IDA Ireland would have expected claims.
D.2.	9,000	The underspend of £9m is attributable to the following factors: Contribution to Shannon Development underspent due to lower than expected uptake of grants in the Shannon Region: £2m; Lower than expected expenditure on Targeted Marketing Consultancy (TMC) and other grants: £7m.
E.1.	2,434	Anticipated claims in the region of £1m under the Operational Programme for Industry 1994-1999. did not materialise during the year. In addition, an amount of £1.27m under the Human Resource Operational Programme 2000-2006 included in the provision was not due to SFADCo as it had not been designated as an implementing body under the terms of the Programme at that stage.
E.2.	(15)	The original estimate agreed for Subhead E.2. (SFADCo) for 2001 was £5.5m. In February 2001 a payment of £65,468 was authorised on the basis of claims received from SFADCo. In March 2001, the Estimate for Subhead E.2. was reduced to £50,000, as a result of cuts to the Department's Estimate imposed by the Department of Finance. This reduction, which was made retrospectively, resulted in Subhead E.2. being overdrawn by £15,468.
F.1.	10,749	The programme of Research, Technological Development and Innovation Schemes under the NDP 2000-2006 was delayed until EU Commission approval of the Productive Sector Operational Programme was finalised in November 2000. As a result expenditure in 2001 had not progressed sufficiently to draw down the full grant available.
F.2.	16,432	The 2001 Estimates were finalised while proposals for the establishment of the Technology Foresight Fund and the Science Foundation of Ireland (SFI) were being developed. These Estimates were based on a full year's activity and on a management and staffing structure being in place. However, the Director General was not appointed until September 2001 and final approval for the staffing structure for SFI was not received until December 2001. As a result the first tranche of payments of grants was only made in December 2001.
H.	451	This expenditure falls under the Productive Sector Operational Programme which is co-financed by the EU. It was anticipated that in 2001 a number of evaluations under the programme would be carried out by external evaluators under the aegis of the NDP/CSF Evaluations Unit of the Department of Finance. This work will not now commence until later in the Programme.
I.	(551)	The NSAI incurred a loss of income from certification work because staff were unable to visit certain premises due to the Foot and Mouth restrictions. Consequently, additional grant funding was then required from the Exchequer.

J.1.	132	ICC Bank, the agency for this measure, overestimated the degree of subsidy required in 2001. Many loans were paid early to the bank and the estimated degree of subsidy was not required. When loans were paid off before the agreed date, the interest subsidy payable by the Department was reduced.
J.2.	(581)	The additional requirement arose from the postponement of expenditure in previous years. The programme recorded underspends each year from 1996 to 2000. This slower than expected drawdown of funds over the years led to a build up of claims during the final year for submitting such claims.
J.3	1,229	The underspend on this subhead was primarily due to a slowdown in the implementation of e-business solutions by companies under an Enterprise Ireland "e-business adoption" initiative resulting in a lower than expected drawdown of funds.
K.2.	(5,000)	This overspend arose from new payment arrangements and Programme for Prosperity and Fairness (PPF) increases in apprentices wages.
K.3.	(2,980)	The overspend arose from the payment of allowances to people with disabilities newly supported by FÁS while being trained by specialist agencies and from ESF adjustments between the FÁS Subheads K3 and K4.
K.4.	18,000	The large underspend was due to the transfer of functions to the Department of Education and Science associated with the mainstreaming of Community Employment participants into the Education System proper.
K.8.	273	The increased availability of National Training Fund funds in 2001 reduced the requirement for Exchequer funding under this Subhead.
K.10.	1,584	Savings were realised on this subhead due to delays in new activities becoming fully operational. In the Revised Estimates a further £1.2m was allocated to the Subhead for a Supported Employment Programme and innovative projects for the employment of people with disabilities. FÁS could not commence rolling out the new activity until the second quarter of the year. Even then, the outbreak of the Foot and Mouth disease delayed matters further by restricting the holding of local meetings necessary to make the new activities fully operational.
M.1.	25	The saving was due to the late start up of the "Equal" Programme arising from a European Commission decision that all Member States should launch their programmes together on 15 November 2001.
M.2.	103	As above, the saving is due to the late start of the "Equal" Programme.
M.3.	117	Start-up costs of the new Operational Programme were minimised through efficiencies generated by bulk purchasing of supplies while the cost of publishing the Operational Programmes itself was less than anticipated. The ESF Financial Control Unit had completed the bulk of its work on the 1994-1999 round of structural funding by mid 2001. Office based preparations for the new round resulted in significant savings in travel and subsistence costs for the Unit.
N.	110	During 2001, a number of staff changes and vacancies arose in the Labour Relations Commission which resulted in a saving on current pay expenditure of £109,252.
P.	109	There were no applications received for trade union amalgamations during 2001.
R.1.	335	The savings arose from unfilled staff vacancies in the Office of the Director of Consumer Affairs during 2001 and an amount of £137,000, reserved for Euro Promotion advertising, for which invoices were not received until January 2002.
R.3.	300	The European Consumer Centre was intended to commence functioning as Ireland's designated Clearing House for the purpose of the EEJ-Net in 2001. However, delays in finalising the draft business plan and expenditure profiles for submission to the Department of Finance prevented any expenditure taking place in 2001.
U.	105	A number of Research Projects commenced in 2001 were not completed. Therefore, only a partial payment was made in respect of these projects, with the balance to be paid in 2002. A further saving resulted from the Action Learning Research Project receiving part funding from the Change Management Fund.

W.	462	The underspend arose due to favourable currency fluctuations, in the case of ILO contributions. In the case of INRO (International Natural Rubber Organisation) savings arose due to the sale of the buffer stock in 2001 going smoothly and incurring no costs by Ireland. In the case of EUREKA, savings arose due to the fact that the contribution required was less than anticipated.
X.1.	324	This Subhead provided funding for 16 different committees and groups under the Department's authority. These savings are attributed to difficulty in predicting committee costs accurately, actions originally intended for the Department being taken by its agencies, unavoidable delays and changes in both policy and strategy in the course of the year.
X.4.	(60)	This Subhead permits payments to certain former employees of Irish Hospitals Trust (1940) Limited. The number of applications received in 2001 was greater than expected.
X.9.	127	The number of workers who claimed entitlement to this funding was less than anticipated.

8. APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1	Receipts under the Trademarks Act, 1963 and Patents Act, 1964	5,700,000	6,116,330
2	Office of the Director of Consumer Affairs	650,000	942,750
3	Companies Registration Office	6,750,000	8,916,712
4	Occasional Trading Licences	11,000	9,050
5	Fees in respect of the Supervision of Insurance Undertakings	1,100,000	1,493,502
6	Registry of Friendly Societies	300,000	590,414
7	Competition Authority Notifications	5,000	2,317
8	Merger Notifications	400,000	295,000
9	Receipts from the Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	210,000	100,681
10	Receipts from Work Permit Fees	1,000,000	5,211,231
11	Employment Agency Licences	186,000	222,787
12	FÁS Pension Contribution	400,000	1,353,110
13	County Enterprise Development	-	84,442
14	Refund Receipts under Credit Financing of Certain Capital Goods	4,000	93,136
15	C3 - IDA - Capital	11,144,000	5,854,000
16	ESF Receipts Pay	28,821,000	22,005,043
17	ESF Receipts Non-Pay	65,906,000	51,837,383
18	Miscellaneous	<u>140,000</u>	<u>136,357</u>
Total		<u>122,727,000</u>	<u>105,264,245</u>

Explanation of Variations

1. The excess of income is due to the late lodgments of receipts relating to 2000 which were not lodged until 2001.
2. The principal reason for the surplus was that the number of applications for credit and mortgage intermediary authorisations was higher than estimated.
3. The excess of income over the estimate can be attributed largely to increased late filing fee penalties, which has also caused an increase in the number of documents received.
4. It is not possible to predict the total of receipts with accuracy as the number of permits issued depends on the number of clients that decide to trade in accordance with the provisions of the Act.
Total insurance fees for the year 2001 amounted to £393,502 more than original estimate. The increase is mainly due to the fact that supervisory fees, which are based on the gross premium income of Irish authorised insurance companies, were greater than anticipated. This arose from the continued growth in premium income generated by the insurance sector together with a further expansion in the number of authorised companies operating in Ireland during 2001.
5. The bulk of the Registry's fee income is based on a percentage of credit union assets for the previous year. The amount was greater than anticipated for the credit union's financial year ended 30 September, 2000.
6. Receipts in respect of Competition Authority notifications were less than estimated in 2001 due to the lower than expected level of notification of agreement under Section 7 of the Competition Act, 1991. In 2001, only 9 agreements were notified at £250 per notification. This is the continuation of a trend over the last number of years of a reduction in notifications to the Authority.
7. It is difficult to estimate the number of merger notifications received in any given year, due to outside factors. The estimate of £400,000 for 2001 was based on the numbers received in previous years, which had been increasing significantly. However, the number received in 2001 was down on previous years, hence the shortfall.
8. These receipts represents a recoupment from the Social Insurance Fund for the running costs of the Employment Appeals Tribunal (EAT). Outturn relates to two quarterly refunds for 2000/2001.
9. The additional income was due to a much greater than expected volume of applications for work. This increase reflected the tight labour market situation which prevailed throughout the year 2001.
10. The Figure for receipts of Employment Agency Fees was higher than anticipated due to buoyancy of the labour market.
11. An amount of £290,618 relating to 2000 was lodged in 2001. The remainder of the increase is due to the estimate being based on past rather than projected figures which did not take account of increases in pension contributions due to the introduction of new pension schemes.
12. A total of £82,442 was returned to the Department in respect of grant-support paid to CEB-approved projects under OP LURD 1994-99 in previous years, the SBOP 1994-99, and under the NDP2000-06 in the year 2000.
13. No expenditure was incurred in 2001. However, due to the liquidation of INRO receipts of sales from Buffer stock of £80,947 and £6,923 were received together with refunds of £41 and £203 from the administration account.
14. In July 1999, the Department of Public Enterprise and IDA Ireland entered a 25 year contract with Global Crossing for the provision of large capacity bandwidth with global connectivity. The shortfall in Outturn was due to the ongoing problems vis-à-vis sales for STMs (measures of international capacity bandwidths) resulting from the very severe down-turn being experienced in the telecom sector.
15. Receipts were less than forecast because claims for expenditure incurred by FÁS and Enterprise Ireland were less than anticipated. There is no loss, however, to the Exchequer as the ESF funds not claimed and paid in 2001 will be paid in 2002.
16. Receipts were less than forecast because claims for expenditure incurred by FÁS and Enterprise Ireland were less than anticipated. There is no loss, however, to the Exchequer as the ESF funds not claimed and paid in 2001 will be paid in 2002.
17. It is difficult to accurately predict receipts under this heading.

9. COMMITMENTS

	£
(A) Procurement	569,714
(B) Grants	849,035,364

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	102,716	51	8	10,961
Overtime and Delegates Allowance	1,009,878	636	54	18,668
Miscellaneous	102,641	157	3	32,819
Total extra remuneration	<u>1,215,235</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11. MATURED LIABILITIES

Estimated Matured Liabilities undischarged at the year end were £293,406.

12. MISCELLANEOUS ITEMS

A claim has been lodged by the European Commission which may result in a request for repayment of amounts under certain Operational Programmes of the Community Support Framework 1994-1999. The amount under consideration is €20,560,287. The claim is being vigorously contested by the Department.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £1,645,221 was included in the Estimate for 2002.

A total of £54,817 was spent on merit awards, of which £46,559 was awarded to 94 individual officers and 8 Group awards were made amounting to a total of £5,182. Staff functions were hosted in 2000 and 2001 costing £3,076.

A sum of £209,471 was received from the Change Management Fund Subhead N, of the Vote of the Office of the Minister for Finance.

A sum of £364,907 was received from the Information Society Fund, Subhead Q, of the Vote of the Office of the Minister for Finance.

An *ex-gratia* payment amounting to £10,000 was paid to an individual for recognition of the work undertaken on behalf of the Motor Insurance Advisory Board.

13. EU FUNDING

The amount of £73,842,426 received from the European Social Fund (ESF) and shown in Appropriations in Aid was included in the recorded expenditure for the following Subheads of the Vote:- D.2,K.1,K.2 and K.3 in 2000 and K.1,K.2 and K.3 in 2001.

In addition to the grants 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 2001 as shown below:

	ESF	ERDF	Other	Total
	£	£	£	£
NAOSH	-	-	24,000	24,000
SFADCo ¹	85,000	838,000	971,000	1,894,000
Enterprise Ireland	43,000	13,942,000	525,000	14,510,000
IDA Ireland	-	4,227,000	-	4,227,000
FÁS	63,000	2,000	1,377,000	1,442,000
County Enterprise Boards	-	-	-	-
Total	<u>191,000</u>	<u>19,009,000</u>	<u>2,897,000</u>	<u>22,097,000</u>

The outturns shown for Subheads C.2., C.3., D.2., F.1, G.1, G.2., H., K.1., K.3., K.5., K.8., M.3 and J.2. include payments in respect of activities co-financed from the European Social Fund and the European Regional Development Fund.

Note:
1. The payment of £85,000 arose due to a carryover of funds drawn down in 2000 which were not transferred to Shannon Development in that year.

14. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2001 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001	Cumulative Expenditure to 31/12/2001
		£	£
DÍON - Committee on Welfare Services Abroad	1984	9,481	226,247
Credit Union Advisory Committee**	1967	12,728	45,278
Joint Labour Committees*	1946	75,367	304,859
Competition and Mergers Review Group	1996	-	174,109
Company Law Inquiries - General	1994	17,402	63,570
Company Law Inquiries - Bula	1997	-	204,448
Company Law Inquiries - Faxhill Homes	1998	47,625	218,589
Company Law Inquiries - Clonmannon Retirement Village	1994	-	169,400
Company Law - Dunnes Stores	1998	200,502	200,502
Company Law Inquiries - Irish Intercontinental Bank Ltd	1998	39,624	127,313
Company Law Compliance and Enforcement	1998	-	9,485
Company Law Review Group	2000	39,170	48,766
Teleworking Advisory Council	1998	31,816	84,975
Motor Insurance Advisory Group	1998	33,443	56,879
Personal Injuries Tribunal***	1996	2,102	57,553
Review Group on Public Safety	1999	-	41,999
Review Group on Auditing	1999	37	39,721
Independent Commission on Beef Pricing	2000	-	102,144
Strategy Waterford	2001	15,000	15,000
Irish Council for Bioethics	2001	8,000	8,000
Consumer Protection Section / Advisory Council	2001	1,271	1,271
Total		<u>533,568</u>	<u>2,200,108</u>

Notes:

* 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.

15. MISCELLANEOUS PAYMENTS**Employment and Training Levy - Statement of Payments made in accordance with Section 25(1) of the Labour Services Act, 1987**

	Total for the year ended 31 December 2001	Total to 31 December 2001
	£	£
Received by Minister for Enterprise, Trade and Employment	2,981,490	2,255,039,529
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	161,955	2,252,220,018

16. NATIONAL LOTTERY FUNDING**The following subhead was entirely funded from the National Lottery:**

	Provision	Outturn
	£	£
Subhead Q Participation in World Exposition in Hannover - EXPO 2000	600,000	596,857

17. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	72
Forms/Leaflets	47
IT Supplies	27
Cleaning Materials	<u>4</u>
	<u>150</u>

18. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	869
Superannuation	441
Pay Related Social Insurance	152
Withholding Tax	<u>612</u>
	<u>2,074</u>

PAUL HARAN
Accounting Officer
 DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT
 29 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act. 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Enterprise, Trade and Employment. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

TOURISM, SPORT AND RECREATION

ACCOUNT of the sum expended, in the year ended 31 December 2001 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	3,547	3,269	-
A.2.	Travel and Subsistence	150	123	2
A.3.	Incidental Expenses	217	131	7
A.4.	Postal and Telecommunications Services	190	153	16
A.5.	Office Machinery and Other Office Supplies	479	339	11
A.6.	Office Premises Expenses	163	60	12
A.7.	Consultancy Services	282	204	13
A.8.	Advertising and Publicity	75	46	2
TOURISM SERVICES				
B.1.	Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)			
	<i>Original</i>	<i>£36,000,000</i>		
	<i>Supplementary</i>	<i>10,900,000</i>	46,900	46,900
B.2.	Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	858	858	-
B.3.	Grant for North-South Tourism Marketing Company			
	<i>Original</i>	<i>£5,000,000</i>		
	<i>Less Supplementary</i>	<i>3,700,000</i>	1,300	1,300
B.4.	Shannon Free Airport Development Company Limited Administration and General Expenses (Tourism Development) (Grant-in-Aid)	739	739	-
B.5.	Shannon Free Airport Development Company Limited Grant for Special Development Works	-	-	-
B.6.	Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd) - Grant for General Administration Expenses and Training			
	<i>Original</i>	<i>£16,928,000</i>		
	<i>Less Supplementary</i>	<i>200,000</i>	16,728	16,728
B.7.	Loan Subsidy for Small Business Expansion Scheme (Tourism) - Payments to ICC Bank plc.	325	276	20
B.8.	EU Support Measures for Small Business (Tourism)	378	334	-
B.9.	Tourism Marketing Fund (Grant-in-Aid)	18,300	18,300	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
B.10.	Tourism Product Development (Grant-in-Aid)			
	<i>Original</i>	<i>£1,000,000</i>		
	<i>Less Supplementary</i>	<i><u>1,000,000</u></i>	-	-
SPORTS AND RECREATION SERVICES				
C.1.	Grants for the Provision of Sports and Recreational Facilities (National Lottery Funded)			
	<i>Original</i>	<i>£19,345,000</i>		
	<i>Supplementary</i>	<i><u>1,500,000</u></i>	20,845	21,259
C.2.	Grant for 50 Metre Swimming Pool			
	<i>Original</i>	<i>£5,097,000</i>		
	<i>Less Supplementary</i>	<i><u>197,000</u></i>	4,900	4,093
C.3.	Grants for the Provision and Renovation of Swimming Pools			
	<i>Original</i>	<i>£11,500,000</i>		
	<i>Less Supplementary</i>	<i><u>6,000,000</u></i>	5,500	6,393
C.4.	Irish Sports Council - Administration and General Expenses (Grant-in-Aid)	1,080	1,080	-
C.5.	Irish Sports Council (Grant-in-Aid) (National Lottery Funded)	14,385	14,385	-
C.6.	Sports Campus Ireland			
	<i>Original</i>	<i>£32,000,000</i>		
	<i>Less Supplementary</i>	<i><u>8,252,000</u></i>	23,748	22,525
OTHER SERVICES				
D.1.	Local Development / Social Inclusion Measures			
	<i>Original</i>	<i>£35,874,000</i>		
	<i>Less Supplementary</i>	<i><u>1,500,000</u></i>	34,374	34,051
D.2.	Programme for Peace and Reconciliation			
	<i>Original</i>	<i>£6,570,000</i>		
	<i>Less Supplementary</i>	<i><u>1,300,000</u></i>	5,270	4,534
D.3.	Drugs Initiative			
	<i>Original</i>	<i>£11,387,000</i>		
	<i>Less Supplementary</i>	<i><u>4,500,000</u></i>	6,887	6,887
D.4.	Special Olympics World Summer Games - Grant for implementation of bid			60
	<i>Original</i>	<i>£500,000</i>		
	<i>Supplementary</i>	<i><u>14,250,000</u></i>	<u>14,750</u>	<u>8,000</u>
	Gross Total			
	<i>Original</i>	<i>£222,369,000</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>	222,370	212,967
	<i>Deduct:-</i>			143
E.	Appropriations in Aid	<u>7,290</u>	<u>7,488</u>	-

Service	Estimate Provision	Outturn	Closing Accruals
	£'000	£'000	£'000
Net Total			
Original	£215,079,000		
Supplementary	<u>1,000</u>	<u>205,479</u>	<u>143</u>
SURPLUS TO BE SURRENDERED	£9,601,288	€ 12,191,121	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			205,479
Changes in Capital Assets			
Purchases Cash	(205)		
Depreciation	144		
Loss on Disposals	<u>8</u>	(53)	
Changes in Net Current Assets			
Increase in Closing Accruals	64		
Increase in Stock	<u>(1)</u>	<u>63</u>	<u>10</u>
Direct Expenditure			205,489
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	335		
Notional Rents	<u>776</u>		<u>1,111</u>
Operating Cost			<u>206,600</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			397
Current Assets			
Stocks (Note 12)		12	
Prepayments		12	
Other Debit Balances :			
Tourism Operational Programme	665		
Other Suspense Balances	<u>87</u>	752	
PMG Balance and Cash	11,038		
Less Orders Outstanding	<u>(4,957)</u>	<u>6,081</u>	
Total Current Assets		<u>6,857</u>	
Less Current Liabilities			
Accrued Expenses		155	
Other Credit Balances:			
General Suspense	5		
Due to State (Note 13)	<u>96</u>	101	
Net Liability to the Exchequer (Note 4)		<u>6,732</u>	
Total Current Liabilities		<u>6,988</u>	
Net Current Liabilities			<u>(131)</u>
Net Assets			<u>266</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001 ¹	654	386	1,040
Additions	189	19	208
Disposals	(60)	-	(60)
Gross Assets at 31 December 2001	<u>783</u>	<u>405</u>	<u>1,188</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001 ¹	437	262	699
Depreciation for the year	119	25	144
Depreciation on Disposals	(52)	-	(52)
Cumulative Depreciation at 31 December 2001	<u>504</u>	<u>287</u>	<u>791</u>
Net Assets at 31 December 2001	<u>279</u>	<u>118</u>	<u>397</u>

Note:

1. The opening balances for 2001 have been adjusted to take account of revisions to the Asset Register arising from an inventory and valuation carried out on all assets during the year.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		9,601
Less Exchequer Grant Undrawn		<u>(2,869)</u>
Net Liability to the Exchequer		<u>6,732</u>
Represented by:		
Debtors		
Net PMG position and cash	6,081	
Debit Balances: Suspense	<u>752</u>	6,833
Less: Creditors		
Due to State	(96)	
Credit Balances: Suspense	<u>(5)</u>	<u>(101)</u>
		<u>6,732</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.3.	86	Expenditure on incidental expenses is difficult to estimate. Training and Development costs were less than anticipated as the main training emphasis in the Department in 2001 was on PMDS. Also, the new Training policy for the Department had not been fully finalised.
A.5.	140	Savings arose mainly because the cost of upgrading the I.T. systems in the Department was less than anticipated.
A.6.	103	It is difficult to estimate the cost of refurbishment works which may arise during the year. Savings arose due to refurbishment works costing less than anticipated.
A.7.	78	Cost of consultancy assignments was less than anticipated. It is very difficult to accurately predict consultancy requirements in any given year as they are normally contracted on the basis of emerging priorities and needs arising.
A.8.	29	Expenditure on advertising fell below budget.
B.7.	49	Expenditure was less than expected due to the rate of drawdowns by the administering bank.
B.8.	44	There were lower than anticipated claims for the subsidy.
C.1.	(414)	The rate of drawdown by grantees accelerated in 2001 in line with the increased level of commitments under the Programme.
C.2.	807	Expenditure was less than expected as construction work on the project did not proceed as quickly as originally anticipated. Also, in accordance with standard practice, the final payment, pending the submission of the final account will not now be issued until 2002.
C.3.	(893)	Expenditure was greater than anticipated as drawdown payment requests for some grants were approved earlier than expected by O.P.W.
C.6.	1,223	Savings arose because expenditure on construction of the Aquatic and Leisure Centre at Abbotstown was lower than anticipated.
D.1.	323	Drawdown by the Local Development Partnership Companies in 2001 of the Regional Operational Programmes was less than expected because of the impact of the foot and mouth crisis.
D.2.	736	Due to the slow progress in the contract negotiations for the Peace 2 Programme only emergency interim funding was drawdown in respect of the new Programme in 2001.
D.4.	6,750	Anticipated liabilities did not mature in time for payment to be made before year end.

6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipts from European Social Fund	7,290,000	7,241,914
2. Miscellaneous Receipts	-	246,339
Total	<u>7,290,000</u>	<u>7,488,253</u>

Explanation of Variations

1. The shortfall arose mainly because of timing factors surrounding the submission and processing of claims to the EU.
2. It is difficult to accurately predict miscellaneous receipts.

7. COMMITMENTS

As at 31 December 2001, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

	£
(A) Procurement	120,123
(B) Grants	82,776,636

8. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	50,169	39	3	11,078
Overtime and extra attendance	41,664	28	3	8,519
Total extra remuneration	91,833			

Note:

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 £255,171 (€324,000) is included in the Estimates for 2002.

Awards totalling £7,100 were made to staff under the scheme for the recognition of exceptional performance (i.e. 9 individual awards ranging from £600 to £750 and 2 group awards of £500 and £600 each).

A sum of £61,941 was received from the Change Management Fund, Subhead N. of the Vote of the Office of the Minister for Finance (Vote 6).

A sum of £95,636 was received from the Information Society Fund, Subhead Q. of the Vote of the Office of the Minister for Finance (Vote 6).

10. EU FUNDING

The outturn shown under Subheads B.1., B.8. and D.2. 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 2001:

	£	
1. BFE	9,380,000	(ERDF)
2. SFADCo	1,820,000	(ERDF)

11. NATIONAL LOTTERY FUNDING

National Lottery Voted Funds - Payments in the year ended 31 December 2001

Payments	£
Grants for the Provision of Sports and Recreational Facilities (Subhead C.1.)	21,259,211
Irish Sports Council (Grant-in-Aid) (Subhead C.5.)	14,385,000
Total	35,644,211

Grants for the Provision of Sports and Recreational Facilities (C.1.)

Organisation	Area	Amount £
Carlow Boxing Club	Carlow	928
Carlow Karate Club	Carlow	3,000
Carlow Rowing Club	Carlow	62,000
Coolkenno Pitch Development	Carlow	20,000
Cumann Iomana Baile Cearlach	Carlow	30,000
O'Hanrahans GAA Club	Carlow	7,000
Rathoe Sports and Resource Centre	Carlow	17,343
Baileboro Celtic AFC	Cavan	19,950
Baileborough Sport and Leisure	Cavan	12,500
Ballinagh GAA Club	Cavan	18,567
Belturbet Row Boat Club	Cavan	3,000
Cavan Amateur Boxing Club	Cavan	1,000
Cornafean GAA Club	Cavan	12,350
Kingscourt Boxing Club	Cavan	12,000
Kingscourt Harps AFC	Cavan	8,000
Kingscourt Stars GAA Club	Cavan	23,750
Knockbride GAA Club	Cavan	9,500
Lacken Celtic GAA Club	Cavan	20,000
Munsterconnaught GAA Club	Cavan	23,750
Ramor Community Sports Park	Cavan	20,000
Shercock Sports and Recreation Centre	Cavan	17,000
Templeport Resource Centre	Cavan	3,000
Clooney GAA Club	Clare	10,000
Corbally United FC	Clare	20,000
Cree Community Centre	Clare	5,000
Crusheen GAA Club	Clare	20,000
Eire Og GAA Club	Clare	30,000
Ennis Lawn Tennis Club	Clare	8,000
Killaloe/Ballina Tennis Club	Clare	19,000
Kilmaley Sport and Leisure	Clare	5,222
Mike McTigue Community Centre	Clare	10,000
O'Curry GAA Club	Clare	10,000
Parteen Pitch and Putt Club	Clare	7,000
Scariff GAA Park Community	Clare	40,000
Tubber GAA Community Development	Clare	20,000

Organisation	Area	Amount £
West Clare Boxing Club	Clare	2,000
Adrigole GAA Club	Cork	15,000
Aghabullogue GAA Club	Cork	35,000
Ballinlough Pitch and Putt Club	Cork	5,000
Ballyhooly GAA Club	Cork	15,000
Baltimore Sailing Club	Cork	20,000
Banteer Community Sportsfield	Cork	25,000
Bantry Blues GAA Club	Cork	7,442
Blackrock GAA Club	Cork	567,832
C.L.G. Gael Airlinn	Cork	15,000
Carrigtwohill GAA Club	Cork	66,000
Castlelyons GAA Club	Cork	8,550
Charleville AFC	Cork	14,607
Charleville Law Tennis Club	Cork	1,500
Clonakilty Community Sports Centre	Cork	399,000
Cobh Wanderers AFC	Cork	23,521
Colaiste Mhuire Sports Club	Cork	83,797
Community and Renewal Enterprise	Cork	50,000
Crosshaven Soccer Club	Cork	7,437
Donoughmore GAA Club	Cork	20,000
Douglas GAA Club	Cork	118,750
Douglas Lawn Tennis Club	Cork	4,751
Drinagh Rangers FC	Cork	1,721
Dunmanway Sports Hall	Cork	8,500
ESB Pitch and Putt Club	Cork	21,389
Fermoy Amateur Boxing Club	Cork	6,500
Fermoy Community Youth Centre	Cork	20,000
Fermoy Confraternity Band	Cork	4,000
Glenans Irish Sailing Club	Cork	25,000
Hazelwood Tennis Club	Cork	7,000
Hibernian AFC	Cork	8,890
Inniscarra Pitch and Putt Club	Cork	20,000
Irish Girl Guides Scout Unit	Cork	1,615
Kanturk Rugby Club	Cork	17,600
Kilcorney Community Council	Cork	7,000
Kilworth Sports Complex	Cork	18,900
Kiskeam GAA Club	Cork	15,075
Lough Rovers GAA Club	Cork	53,010
Lyre Rovers FC	Cork	23,587
Meelin GAA Club	Cork	19,000
Midleton AFC	Cork	61,750
Mount Mercy Hockey Club	Cork	38,000
Mount Saint Mercy Sports Hall	Cork	50,000
Munster F.A. (Turners Cross)	Cork	18,712
Newceston Parish Development Association	Cork	500
Newmarket GAA Club	Cork	35,000

Organisation	Area	Amount £
Paire Ui Caoimh	Cork	50,000
Passage Soccer Club	Cork	20,000
Rathluirc GAA Club	Cork	4,250
Rathpeacon GAA Club	Cork	13,468
Rockchapel GAA Club	Cork	9,000
Rylane Boxing Club	Cork	4,221
Sarsfields GAA Club	Cork	7,000
Shandon North Cathedral Community	Cork	9,500
Skibbereen Sports Centre	Cork	20,000
St. Colemans Boxing Club	Cork	3,203
St. Mary's GAA Club	Cork	5,489
The Ridge Project (St. Vincents)	Cork	145,267
Togher Athletic Club	Cork	431
Tramore Athletic FC	Cork	40,000
Tullylease Community Council	Cork	1,750
Valley Rovers GAA Club	Cork	1,000
Wilton United AFC	Cork	33,250
Youghal Lawn Tennis Club	Cork	30,000
Youghal RFC	Cork	4,248
Youghal United Soccer Club	Cork	47,500
Bonagee United FC	Donegal	60,278
Buncrana GAA Club	Donegal	94,999
Castlefinn Celtic FC	Donegal	20,000
Cockhill Celtic Youth Club	Donegal	40,000
Coole Cranford Community Centre	Donegal	21,041
Culduff Sports Committee	Donegal	38,000
Curragh Athletic FC	Donegal	47,500
Donegal Co. Board GAA	Donegal	6,250
Donegal Football League	Donegal	39,000
Donegal Town FC	Donegal	10,000
Dunfanaghy Golf Club	Donegal	84,897
Erne Enterprise Ltd.	Donegal	7,500
Finn Valley Athletic Club	Donegal	40,000
Four Masters GAA Club	Donegal	142,500
Inver Community Development Society	Donegal	40,000
IRD Milford/Park Development Group	Donegal	30,384
Irish Indoor Bowling	Donegal	7,000
Killea Football Club	Donegal	3,040
Letterkenny Golf Club	Donegal	140,994
Letterkenny Rovers FC	Donegal	46,642
Lifford Rifle Club	Donegal	473
Loreto Community School	Donegal	25,000
Manorcunningham Development Association	Donegal	142,500
Manorcunningham Pipe Band	Donegal	5,000
Moville GAA Club	Donegal	71,250
Naomh Chonaill GAA Club	Donegal	78,457

Organisation	Area	Amount £
Naomh Padraig GAA Club	Donegal	22,685
Narin Portnoo Community Co-op	Donegal	20,000
Park Development /IRD Milford	Donegal	103,341
Ray Youth Club	Donegal	14,250
Robert Emmets GAA Club	Donegal	1,000
Royal and Prior Comprehensive School	Donegal	71,250
St. Eunan's GAA Club	Donegal	95,000
St. Nauls GAA Club	Donegal	37,362
Swilly Mulroy Community Development	Donegal	71,250
Swilly Rovers FC	Donegal	71,250
Twin Towns Boxing Club	Donegal	6,000
103 rd Dublin Scouts	Dublin	47,500
140/160 Beaumont Scouts	Dublin	20,000
177 th Glasnevin Scout Unit	Dublin	10,000
Arbour Hill Boxing Club	Dublin	2,500
Ashtown Villa FC	Dublin	8,816
Aughrim Street Parish Centre	Dublin	32,912
Balbriggan Combined Clubs	Dublin	58,425
Beann Eadair GAA Club	Dublin	10,000
Beech Hill United FC	Dublin	2,000
Blackrock Athletic Club	Dublin	20,160
Bohemian Football Club	Dublin	127,500
Broadford Rovers FC	Dublin	85,500
Cabra Boxing Club	Dublin	9,000
Castle Celtic FC	Dublin	1,995
CIE Amateur Boxing Club	Dublin	1,500
Citywise Centre	Dublin	9,000
Civil Service Cricket Club	Dublin	21,000
Clondalkin Rugby Club	Dublin	32,600
Clondalkin Youth Band	Dublin	15,302
Cummann Peile Naomh Maighreide	Dublin	750
Dalkey United Youth and Sports Club	Dublin	25,000
Donnybrook Scout Unit	Dublin	3,147
Dublin Priorswood FC	Dublin	1,650
Edenmore Boxing Club	Dublin	2,000
Erin's Isle Pitch and Putt Club	Dublin	15,529
Erne Enterprise Development	Dublin	142,500
Firhouse Community and Leisure Club	Dublin	95,000
Garda Pitch and Putt Club	Dublin	1,760
Glasnevin Tennis Club	Dublin	14,790
Glenane Trust Corporation Ltd.	Dublin	128,250
Glin Amateur Boxing Club	Dublin	1,500
Grange Woodbine Residence	Dublin	95,000
Inter Denominational Active Retirement	Dublin	1,000
Irish Basketball Association	Dublin	80,000
Jobstown Community College	Dublin	1,000

Organisation	Area	Amount £
Killester Sports and Social Club	Dublin	25,000
Kinvara Boys FC	Dublin	95,000
Leinster Football League	Dublin	348,971
Mount Merrion FC	Dublin	23,750
Mount Tallant Boxing Club	Dublin	4,000
Na Fianna GAA Club	Dublin	45,000
Newcastle Lyons Development Trust Ltd.	Dublin	73,750
Oblate Sports Hall	Dublin	313,745
Oldtown Handball Club	Dublin	2,000
Ozanam House Resource Centre	Dublin	152,000
Raheny Shamrocks Athletic Club	Dublin	4,000
Round Towers GAA Club	Dublin	187,494
Sally Glen Working Group	Dublin	30,000
Shamrock Rovers FC	Dublin	950,000
Shelbourne FC (Tolka Park)	Dublin	32,500
St. Annes GAA Club	Dublin	80,000
St. Brendans United FC	Dublin	33,250
St. Finian's GAA Club	Dublin	71,250
St. Finian's Hall Committee	Dublin	47,500
St. John Of Gods	Dublin	15,379
St. Kevin's Boys Club	Dublin	8,500
St. Laurence O'Tooles GAA Club	Dublin	130,000
St. Malachys NS/St. Monicas	Dublin	6,000
St. Patrick's Athletic FC	Dublin	95,000
St. Pauls Youth Club	Dublin	600
St. Saviours Boxing Club	Dublin	2,000
St. Vincent's GAA Club	Dublin	132,106
Stars of Erin GAA Club	Dublin	8,000
Tallaght Youth Band	Dublin	10,000
The Irish Traditional Youth Band	Dublin	8,000
Tolka Rovers Sports/Social Club	Dublin	100,000
Trackside Lawn Tennis Club	Dublin	3,000
Wanderers GAA Club	Dublin	88,839
West Dublin Athletic Club	Dublin	624
Wild Water Kayak Club	Dublin	38,000
Athenry Soccer Club	Galway	71,250
Beagh GAA Club	Galway	16,000
Carton Hall Community	Galway	7,354
Colemanstown United FC	Galway	5,412
Connemara RFC	Galway	35,000
Dunmore Desmene Golf Club	Galway	44,601
Galway Bay Sailing Club	Galway	12,000
Galway Boxing Club	Galway	5,000
Glinsk GAA Club	Galway	15,000
Gort GAA Club	Galway	2,500
Kilbeacanty GAA Club	Galway	19,000

Organisation	Area	Amount £
Killanin Community Centre	Galway	57,000
Liam Mellows Pipe Band	Galway	5,000
Loughrea Boxing Club	Galway	500
Maree Acrobatic Club	Galway	3,000
Mervue United FC	Galway	187,570
Monivea Abbeyknockmoy FC	Galway	9,500
Mountbellow/Moylough GAA Club	Galway	1,600
Moyne Villa FC	Galway	15,000
Oughterard Community Centre	Galway	123,500
Oughterard Golf Club	Galway	30,000
Pearse Stadium Development Committee	Galway	852,273
Presentation College/Corrib RFC	Galway	57,000
Renmore Brass Band	Galway	2,500
Renmore GAA Club	Galway	10,600
S.Galway Sports and Community Centre	Galway	30,000
Salthill Community Centre	Galway	25,123
St. Mary's GAA Club	Galway	71,250
Sylane GAA Club	Galway	14,705
Tuam RFC	Galway	21,696
Tuam Stadium Development Association	Galway	91,485
An Ríocht Athletic Club	Kerry	104,370
Asdee Rovers FC	Kerry	4,692
Austin Stack Park	Kerry	164,587
Ballydonoghue GAA Club	Kerry	15,000
Ballyheigue Castle Golf Club	Kerry	40,000
Ballymacelligott GAA Club	Kerry	8,546
Castlegregory GAA Club	Kerry	392
Castlemaine Community Council	Kerry	8,999
Cordal GAA Club	Kerry	30,000
Cromane GAA Club	Kerry	13,309
Glenbeigh Glencar GAA Club	Kerry	28,500
Glenbeigh Handball Club	Kerry	1,000
Gneeveguilla GAA Club	Kerry	28,500
Intermediate School Killorglin	Kerry	159,005
Kerins O'Rahilly's GAA Club	Kerry	55,000
Kilcummin GAA Club	Kerry	20,000
Killorglin AFC	Kerry	38,000
Laune Rangers GAA Club	Kerry	32,988
Lispole GAA Club	Kerry	8,943
Listowel Community Council	Kerry	15,000
Mastergeeha FC	Kerry	55,000
Mucross Rowing Club	Kerry	19,578
Na Gaeil GAA Club	Kerry	45,000
St. Mary's GAA Club	Kerry	60,000
Templenoe GAA Club	Kerry	75,000
Tralee RFC	Kerry	10,000

Organisation	Area	Amount £
Valentia Young Islanders GAA	Kerry	25,000
Athy Community Sports Project	Kildare	8,050
Ballymore Boxing Club	Kildare	2,000
Ballymore Eustace GAA Club	Kildare	1,000
Ballyoulster United AFC	Kildare	34,465
Castlemitchel GAA Club	Kildare	15,234
Celbridge and District Tennis Club	Kildare	30,000
Celbridge GAA Club	Kildare	40,000
Clane GAA Club	Kildare	72,666
Confey GAA Club	Kildare	75,000
Crookstown Parish Hall	Kildare	5,000
Kilcullen Boxing Club	Kildare	2,000
Kilcullen GAA Club	Kildare	57,000
Leixlip Amenities Group	Kildare	29,585
Moorefield GAA Club	Kildare	51,032
Naas Athletic Club	Kildare	1,470
Naas Sports Group Ltd	Kildare	598,500
Newbridge Town FC	Kildare	94,997
North Kildare Club	Kildare	95,000
Nurney GAA Club	Kildare	7,778
Rathangan GAA Club	Kildare	10,000
Round Towers GAA (St. Brigids)	Kildare	50,000
St. Brigid's CYMS Community Centre	Kildare	30,000
St. Brigid's Pitch and Putt Club	Kildare	15,000
St. Corban's Conference S.V.P.	Kildare	5,000
St. David's Boxing Club	Kildare	500
St. Kevin's GAA Club	Kildare	3,750
St. Michael's Boxing Club	Kildare	2,000
Ballycallan Community Centre	Kilkenny	10,000
Carrickshock Social Club	Kilkenny	17,971
Castlecomer Golf Club	Kilkenny	47,500
Crosspatrick Hall Committee	Kilkenny	5,000
Emeralds GAA Club	Kilkenny	23,800
Galmoy Hall Committee	Kilkenny	12,000
Kilkenny City FC	Kilkenny	95,000
Kilkenny Co. Board (Nowlan Park)	Kilkenny	47,500
Kilkenny Co./City Tennis Club	Kilkenny	25,000
Marble City Boxing Club	Kilkenny	1,000
Paulstown Boxing Club	Kilkenny	3,000
Piltown AFC	Kilkenny	38,000
St. Lacthains GAA Club	Kilkenny	1,063
Thomastown Paddlers	Kilkenny	1,500
Thomastown United Soccer Club	Kilkenny	30,000
Tullogher/Rosbercon Community	Kilkenny	2,366
Tullogher/Rosbercon GAA Club	Kilkenny	8,484
Abbeyleix Lawn Tennis Club	Laois	20,000

Organisation	Area	Amount £
Ballyfin GAA Club	Laois	13,350
Courtwood GAA Club	Laois	15,000
Graigecullen GAA Club	Laois	15,000
Harps GAA Club	Laois	15,750
Mountmellick Community Sports Centre	Laois	46,726
O'Dempsey's GAA Club	Laois	33,250
O'Moore Park Development	Laois	285,000
Park Ratheniska GAA Club	Laois	23,750
Portarlington Boxing Club	Laois	1,000
Portarlington Community Centre	Laois	30,000
Portarlington GAA Club	Laois	95,000
Portlaoise Boxing Club	Laois	3,500
Portlaoise Soccer Club	Laois	11,400
Sliabh Bloom GAA Club	Laois	30,993
Spink Development Community	Laois	21,000
St. Brigids and St Pats Field Development	Laois	17,448
St. Joseph's GAA Club	Laois	20,000
St. Mary's Sports Hall	Laois	15,000
Timahoe GAA Club	Laois	13,100
Aughavass GAA Club	Leitrim	25,000
Ballinamore Area Community Council	Leitrim	100,000
Bee Park Resource Centre	Leitrim	95,000
Bornacoola Park Committee	Leitrim	23,750
Cloone Community Development Association	Leitrim	15,000
Cloone GAA Club	Leitrim	23,175
Drumshambo Community Centre	Leitrim	9,500
Fenagh/St. Callans GAA Club	Leitrim	14,250
Glencar Community Resource Trust	Leitrim	30,000
Gorletteragh GAA Club	Leitrim	33,250
Kilubrid GAA Club	Leitrim	12,625
St. Mary's GAA Club	Leitrim	25,000
Abbeyfeale Community and Leisure	Limerick	31,560
Ballingarry AFC	Limerick	22,735
Ballybrown Youth Field Development	Limerick	1,000
Corpus Christi Pipers/Drum Band	Limerick	12,000
Croom Pitch and Putt Club	Limerick	11,400
Hyde Rangers FC	Limerick	20,318
Kilcornan Community Council	Limerick	5,832
Kilcaney AFC	Limerick	5,725
Kilmallock GAA Club	Limerick	13,890
Knockaderry/Clonagh Community Council	Limerick	16,640
Monagea GAA Club	Limerick	15,705
Old Christians GAA Club	Limerick	1,250
Southhill Powerlifting and Youth Club	Limerick	8,000
St. Francis Boxing Club	Limerick	914
St. Kiernan's GAA Club	Limerick	9,500

Organisation	Area	Amount £
St. Michael's Rowing Club	Limerick	5,000
Templeglantine GAA Club	Limerick	9,222
Thomond Park IRFU	Limerick	308,750
Tournafulla Development Association	Limerick	9,021
Co. Longford Schools Ltd	Longford	2,586
Father Manning Gaels GAA Club	Longford	20,000
Lanesboro Boxing Club	Longford	3,000
Longford Town FC	Longford	142,500
Newtowncashel Community Groups	Longford	6,054
St. Johns Hall	Longford	20,000
St. Patrick's GAA Club	Longford	10,000
2nd Louth Blackrock Sea Scouts	Louth	2,000
Bellurgan United FC	Louth	6,520
Clan na Gael GAA Club	Louth	15,000
Dealgan Boxing Club	Louth	10,000
Delvin RFC	Louth	1,000
Drogheda Boxing Club	Louth	4,688
Drogheda Youth Development	Louth	1,992
Dun Dealgan Athletic Club	Louth	21,599
Dundalk Gaels GAA Club	Louth	8,240
Dundalk/Carlingford Sailing Club	Louth	15,000
Holy Family Boxing/Community Centre	Louth	28,500
Kilkerley Boxing Club	Louth	3,000
Kilkerley Emmets GAA Club	Louth	35,000
Naomh Martin GAA Club	Louth	38,000
Naomh Mochta's GAA Club	Louth	35,000
Newtown Blues GAA Club	Louth	30,000
O'Raghallaigh's GAA Club	Louth	20,000
Pairc La Salle Management Committee	Louth	9,500
Sean O'Mahony's GAA Club	Louth	28,750
St. Nicholas GAA Club	Louth	20,000
Ballina Sports and Leisure	Mayo	7,434
Ballycastle GAA Club	Mayo	14,250
Ballyglass AFC	Mayo	2,997
Breaffy GAA Club	Mayo	30,000
Carracastle Fife and Drum Band	Mayo	730
Castle Mitchels GAA Club	Mayo	198,923
Castlebar RFC	Mayo	30,000
Clare Island Sports Club	Mayo	6,048
Kilmane Community Grounds	Mayo	10,000
Kiltimagh Community Centre	Mayo	1,250
Mayo Association Football League	Mayo	38,000
Moygownagh Community and GAA Club	Mayo	49,307
Rakestreet Sports Club	Mayo	4,000
Scoil Pádraig and Bord na nOg	Mayo	14,250
St. Ann's Sporting and Recreation Club	Mayo	1,750

Organisation	Area	Amount £
Westport GAA Club	Mayo	25,000
Bohermeen Track Development	Meath	500
Claremont Stadium	Meath	45,000
Cushinstown Athletic Club	Meath	32,000
Electro Celtic FC	Meath	25,000
Meath Hill GAA Club	Meath	5,510
Meath Youth Federation	Meath	1,350
Moynalty GAA Club	Meath	1,700
Navan Tennis Club	Meath	15,000
Simonstown Gaels GAA Club	Meath	199,279
St. Michael's GAA Club	Meath	14,000
St. Ultan's GAA Club	Meath	20,000
Trim GAA Club	Meath	1,500
Trim Tennis Club	Meath	2,043
Ahabog Development Association	Monaghan	1,250
Ardaghey Community Development Association	Monaghan	30,000
Bawn Rural Development Association	Monaghan	5,000
Carrickmacross Snooker Club	Monaghan	4,278
Carrickroe Community Centre	Monaghan	9,500
Clontibret O'Neill's GAA Club	Monaghan	47,500
Co. Cavan Motor Club	Monaghan	25,000
Donamoyne Community Development Committee	Monaghan	40,000
Drumhowan GAA Club	Monaghan	5,000
Eire Og na Mullai	Monaghan	26,000
Latton O'Rahillys GAA Club	Monaghan	10,000
Monaghan United FC	Monaghan	31,000
Oram GAA Club	Monaghan	1,302
Smithboro Boxing Club	Monaghan	1,000
St. Tiernachs Boxing Club	Monaghan	500
Truagh Community Youth Band	Monaghan	5,000
Tyholland Boxing Club	Monaghan	3,000
Tyholland Community Sports Centre	Monaghan	28,500
Ballinamere GAA Club	Offaly	32,000
Ballycumber GAA Club	Offaly	13,282
Birr Outdoor Education Centre	Offaly	64,470
Clara Town AFC	Offaly	17,029
Crinkle GAA Club	Offaly	8,008
Drumcullen GAA Club	Offaly	19,000
Edenderry GAA Club	Offaly	20,000
Ferbane Pitch and Putt Club	Offaly	2,000
Harp and Shamrock Band	Offaly	1,500
Kilclonfert Community Group	Offaly	5,000
Killeigh/Raheen GAA Club	Offaly	15,000
Leamore Leabeg Community Development Group	Offaly	18,638
Offaly County Boxing Board	Offaly	3,000
Pallas Lake Flyfishing Club	Offaly	2,770

Organisation	Area	Amount £
St. Sarans/Belmont GAA Club	Offaly	23,750
Tubber Development Association	Offaly	10,000
Tullamore Tennis Club	Offaly	1,250
Wilmer Tennis Club	Offaly	9,500
Ballinaheglish Community Centre	Roscommon	20,000
Ballinameen GAA Club	Roscommon	700
Bealnamulla Sports Club	Roscommon	9,000
Boyle Celtic FC	Roscommon	13,000
Boyle Community Tennis Association	Roscommon	8,280
Castlerea Girl Guides and Youth Club	Roscommon	10,000
Castlerea St. Kevins GAA Club	Roscommon	34,380
Cumann Padraig Mac Piarais	Roscommon	500
Elfin GAA Club	Roscommon	14,275
Kilbride GAA Club	Roscommon	25,000
Loughlynn Boxing Club	Roscommon	3,000
Shannon Gaels GAA Club	Roscommon	9,500
St. Aidan's GAA Club	Roscommon	30,000
St. John Athletic FC	Roscommon	7,600
St. Ronan's GAA Club	Roscommon	3,300
Aclare Development Co. Ltd.	Sligo	7,125
Ballymote Community Park	Sligo	20,000
Castleconnor GAA Club	Sligo	14,796
Clonacool Community Park Ltd.	Sligo	6,840
Grange Cliffony GAA Club	Sligo	23,160
Kilglass/Enniscrone United AFC	Sligo	14,450
Lough Arrow Rowing Club	Sligo	5,000
Markievicz Park	Sligo	142,500
Sligo Lawn Tennis Club	Sligo	10,000
Sligo Rovers FC (Showgrounds)	Sligo	47,500
St. Anne's Youth Centre Ltd	Sligo	25,000
St. Joseph's Boxing Club	Sligo	3,000
St. Michael's Park Community	Sligo	12,175
St. John's Community Development Association	Sligo	25,000
Burgess GAA Club	Tipperary	30,000
Cahir Park Pitch Development	Tipperary	30,000
Carrick United AFC	Tipperary	58,000
Carrig and Riverstown GAA Club	Tipperary	31,765
Cashel Town FC	Tipperary	20,000
Clonmel Rowing Club	Tipperary	21,270
Evergreen Football Club	Tipperary	2,609
Golden Kilfeakle Club	Tipperary	40,000
Gortnahoe Community Association	Tipperary	400
Kilcash/Ballypatrick Parish Field	Tipperary	10,000
Kilfeakle Community Organisation	Tipperary	32,200
Knockavilla Doniskeagh GAA	Tipperary	6,826
Lattin Cullen GAA Club	Tipperary	23,625

Organisation	Area	Amount £
Lattin Lawn Tennis Club	Tipperary	18,000
Moyle Rovers GAA Club	Tipperary	40,000
Mullinahone Boxing Club	Tipperary	2,000
Nenagh Boat Club	Tipperary	30,000
New Institute Committee	Tipperary	20,000
Peake Villa FC	Tipperary	20,000
Rearcross FC	Tipperary	32,060
Roscrea Youth Club	Tipperary	8,000
Rosegreen Development Association	Tipperary	12,000
Thomas MacDonagh Park	Tipperary	57,814
Thurles RFC	Tipperary	6,000
Toomevara Community Hall Committee	Tipperary	51,000
Two Mile Borris/St. Kevins FC	Tipperary	750
Ardmore GAA Club	Waterford	33,250
Ballygunner GAA Club	Waterford	75,000
Bolton FC	Waterford	10,000
Children's Group Link	Waterford	9,500
Dungarvan Brass Band	Waterford	5,000
Dungarvan UDC Sports Centre	Waterford	30,000
Dunhill GAA Club	Waterford	38,000
Hibernian Football Club	Waterford	1,000
Kilgobnet Sports Club	Waterford	190,000
Killure/Sacred Heart GAA Club	Waterford	16,407
Mercy School Wildcats Basketball Club	Waterford	30,000
Mount Mellery Scout Unit	Waterford	3,000
Mount Sion GAA Club	Waterford	40,000
Park Rangers AFC	Waterford	4,750
Portlaw United AFC	Waterford	20,728
Roanmore GAA Club	Waterford	10,000
St. Anne's Tennis Club	Waterford	22,106
Tramore Boxing Club	Waterford	3,000
Waterford County Board (Fraher Pk).	Waterford	50,000
Waterford Handball Club	Waterford	10,000
Athlone Regional Sports Centre	Westmeath	1,276,810
Athlone RFC	Westmeath	48,213
Athlone Sub Aqua Club	Westmeath	24,320
Athlone Tennis Club	Westmeath	5,000
Bunbrosna GAA Club	Westmeath	9,500
Castlepollard Youth Club	Westmeath	260
Castletown Geoghegan GAA Club	Westmeath	6,220
Collinstown Pitch and Putt Club	Westmeath	2,000
Doon GAA Club	Westmeath	12,195
Garrycastle GAA Club	Westmeath	5,000
Moate Boxing Club	Westmeath	2,000
Moate Community Youth and Sports	Westmeath	10,000
Mullingar Shamrocks GAA Club	Westmeath	4,880

Organisation	Area	Amount £
Mullingar Sub Aqua Club	Westmeath	10,000
Mullingar Tennis and Badminton Club	Westmeath	50,000
Mullingar Town Band	Westmeath	6,000
Rathowen Community Development Company Ltd	Westmeath	23,750
Ringtown Hurling Club	Westmeath	11,070
St. James Hall	Westmeath	14,250
Bree Community Development Group	Wexford	10,000
Cranford Community Development Committee	Wexford	20,000
Curracloe United AFC	Wexford	2,500
DMP Athletics Club	Wexford	7,600
Fethard on Sea Majorettes	Wexford	1,000
Gorey Rangers FC	Wexford	40,000
Hillbrook Lawn Tennis Club	Wexford	3,143
Hook Sub Aqua Club	Wexford	15,000
Kilmore Athletic Club	Wexford	1,400
New Ross Celtic AFC	Wexford	39,980
New Ross RFC	Wexford	20,000
Newbawn Community Sportsground	Wexford	11,000
Riverchapel Community Centre	Wexford	24,700
Sacre Coeur Boxing Club	Wexford	1,750
St. David's Boxing Club	Wexford	3,000
St. Ibar's Boxing Club	Wexford	3,000
St. Jude's Boxing Club	Wexford	2,000
St. Michael's Boxing Club	Wexford	12,000
St. Peter's College	Wexford	135,000
Town Celtic AFC	Wexford	20,000
Wexford CBS Amateur Boxing Club	Wexford	21,850
Wexford Wanderers RFC	Wexford	4,560
Arklow Amateur Boxing Club	Wicklow	234
Arklow Pipe Band	Wicklow	9,000
Arklow Rowing Club	Wicklow	31,410
Arklow Town Football Club	Wicklow	45,778
Ballymanus GAA Club	Wicklow	9,000
Greystones AFC	Wicklow	30,000
Kiltegan GAA Club	Wicklow	13,771
Loretto Bray Community Sports Project	Wicklow	228,000
Newcastle GAA Club	Wicklow	1,500
Rathnew GAA Club	Wicklow	10,987
Shillelagh United AFC	Wicklow	16,800
St. Fergals Boxing Club	Wicklow	1,500
St. Patrick's Boys Pitch Committee	Wicklow	5,250
St. Patrick's Brass Band	Wicklow	734
Wicklow RFC	Wicklow	1,750
Wicklow Rovers FC	Wicklow	18,000
Total		21,259,211

12. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	10
IT Consumables	<u>2</u>
	<u>12</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Tax and PRSI	78
Withholding Tax	<u>18</u>
Total	<u>96</u>

M. HAYES
Accounting Officer
DEPARTMENT OF TOURISM, SPORT AND RECREATION
31 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Tourism, Sport and Recreation for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Tourism, Sport and Recreation. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

DEFENCE

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	11,497	10,646	-
A.2.	Travel and Subsistence	368	339	8
A.3.	Incidental Expenses	315	267	12
A.4.	Postal and Telecommunications Services	480	469	11
A.5.	Office Machinery and other Office Supplies	995	1,097	45
A.6.	Office Premises Expenses	1,128	593	39
A.7.	Consultancy Services	20	8	2
DEFENCE FORCES				
B.	Permanent Defence Force: Pay	275,952	267,704	-
C.	Permanent Defence Force: Allowances	36,121	34,691	-
D.	Reserve Defence Force: Pay, etc.	7,748	6,794	-
E.	Chaplains and Officiating Clergymen: Pay and Allowances	787	805	-
F.	Civilians attached to Units: Pay, etc.	27,684	24,197	-
G.	Defensive Equipment	32,053	24,542	(986)
H.	Air Corps: Equipment and Expenses	42,600	29,091	1,084
I.	Military Transport	12,810	7,670	133
J.	Naval Service: Equipment and Expenses	19,705	15,983	335
K.	Barrack Expenses and Engineering Equipment	9,790	11,379	226
L.	Buildings	31,700	20,897	95
M.	Ordnance, Clothing and Catering	11,850	11,958	998
N.	Communications and Information Technology	9,000	9,295	(58)
O.	Military Training	1,775	2,987	9
P.	Travel and Freight Services	2,620	2,895	195
Q.	Medical Expenses	2,045	2,448	(329)
R.	Lands	1,227	1,064	73
S.	Equitation	825	806	10
T.	Compensation	49,000	49,559	881
U.	Miscellaneous Expenses	1,414	2,475	(267)
V.	Barracks Reinvestment Programme	17,000	30,541	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
OTHER SERVICES				
W.	Civil Defence	3,196	3,252	42
X.	Irish Red Cross Society (Grant-in-Aid)	609	609	-
Y.	Coiste an Asgard (Grant-in-Aid) (National Lottery Funded)	<u>504</u>	<u>504</u>	-
Gross Total		612,818	575,565	2,558
<i>Deduct -</i>				
Z.	Appropriations in Aid	<u>10,540</u>	<u>14,796</u>	<u>5,898</u>
Net Total		<u>602,278</u>	<u>560,769</u>	<u>(3,340)</u>
SURPLUS TO BE SURRENDERED		£41,508,814	€ 52,705,322	

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. The process of installing a computerised stock costing system throughout the Defence Forces as part of the Inventory Management System, which has been ongoing for a number of years, has been accelerated over the past two years. It is expected that the process will be close to completion at the end of 2002. When all stores have been computerised, reliable values of all capital and current assets will be available. Pending the completion of that process, it has been necessary in some cases to use estimated asset values. In the case of current assets, the policy is to value all stocks at their most recent purchase price.

Military and Civil Defence 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.

2. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			560,769
Changes in Capital Assets¹			
Purchases Cash	(2,844)		
Depreciation	2,656		
Loss on Disposals	<u>3</u>	(185)	
Assets under Development			
Cash Payments		(44,344)	
Changes in Net Current Assets			
Increase in Closing Accruals	16,096		
Decrease in Stock	<u>1,027</u>	<u>17,123</u>	<u>(27,406)</u>
Direct Expenditure			533,363
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	3,650		
Notional Rents	<u>2,894</u>		<u>6,544</u>
Operating Cost			<u>539,907</u>

Note:

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.

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			9,317
Assets under Development (Note 5)			<u>12,442</u>
			21,759
Current Assets			
Stocks (Note 16)		75,300	
Prepayments		2,314	
Accrued Income		5,902	
Other Debit Balances:			
OPW	80		
Suspense ¹	<u>6,416</u>	6,496	
PMG Balance	25,191		
Less Orders Outstanding	<u>(24,572)</u>	<u>619</u>	
Total Current Assets		<u>90,631</u>	
Less Current Liabilities			
Accrued Expenses		4,872	
Deferred Income		4	
Other Credit Balances:			
Suspense	88		
Payroll Deductions	11		
Due to State (Note 17)	<u>483</u>	582	
Net Liability to the Exchequer (Note 6)		<u>6,533</u>	
Total Current Liabilities		<u>11,991</u>	
Net Current Assets			<u>78,640</u>
Net Assets			<u>100,399</u>
Notes:			
1	Payroll, bank and other balances.		

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001¹

	Civil Defence Equipment £'000	Office/IT Equipment £'000	Furniture and Fittings ² £'000	Totals £'000
Cost or Valuation at 1 January 2001	6,153	19,920	2,411	28,484
Additions	903	2,737	30	3,670
Disposals	—	(1,027)	—	(1,027)
Gross Assets at 31 December 2001	<u>7,056</u>	<u>21,630</u>	<u>2,441</u>	<u>31,127</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001	3,590	15,027	1,561	20,178
Depreciation for the year	606	1,926	124	2,656
Depreciation on Disposals	—	(1,024)	—	(1,024)
Cumulative Depreciation at 31 December 2001	<u>4,196</u>	<u>15,929</u>	<u>1,685</u>	<u>21,810</u>
Net Assets at 31 December 2001	<u>2,860</u>	<u>5,701</u>	<u>756</u>	<u>9,317</u>

Notes:

- The Department of Defence administers land (in excess of 20,000 acres) and buildings at 106 different locations, as well as 65 houses 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.
The Department also owns military equipment (see Note 1 - Exceptions to General Accounting Policies) with an estimated net book value at 31 December 2001 of £240,839,891. The Government jet is included in military equipment.
- Departmental Premises.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In-house Computer Applications £'000	Construction Contracts ¹ £'000	Totals £'000
Amounts brought forward at 1 January 2001	339	13,473	13,812
Cash Payments for the Year	976	43,368	44,344
Transferred to Assets Register	(1,045)	(44,669)	(45,714)
Amounts carried forward at 31 December 2001	<u>270</u>	<u>12,172</u>	<u>12,442</u>

Note:

- 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 and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		41,509
Less Exchequer Grant Undrawn		<u>(34,976)</u>
Net Liability to the Exchequer		<u>6,533</u>
Represented by:		
Debtors		
Net PMG position and cash	619	
Debit Balances: Suspense	<u>6,496</u>	7,115
Less: Creditors		
Due to State	(483)	
Credit Balances: Suspense	<u>(99)</u>	<u>(582)</u>
		<u>6,533</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Sales of Property	£1,869,575
Conscience Money	£40

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

Subhead	Less/(More) Than Provided	Explanation
	£'000	
A.6.	535	The saving is due mainly to the fact that the relocation of the Civil Defence Branch of the Department to Roscrea did not take place in 2001.
A.7.	12	The saving is due to expenditure on consultancy services being less than anticipated.
D.	954	The saving is due to the curtailment of Reserve training following the outbreak of Foot & Mouth disease. The difficulty of predicting with accuracy the numbers and ranks of personnel who may undertake paid training is also a factor.
F.	3,487	The saving is due to certain voluntary early retirement payments not being made in 2001 as expected, delays in recruitment and a reduction in overall numbers.
G.	7,511	The saving is due to delays in the delivery of certain ammunition and equipment and to progress on a number of projects being less than expected.
H.	13,509	Savings of £14.9m due mainly to a contract for the supply of medium range helicopters not being placed were partly offset by additional expenditure mainly on the hire of airtaxis.
I.	5,140	The saving is due to the fact that the procurement of vehicles did not proceed as anticipated.

Subhead	Less/(More) Than Provided £'000	Explanation
J.	3,722	The saving is due to certain projects not progressing as planned and to expenditure on marine diesel being less than provided for.
K.	(1,589)	The excess is due mainly to the purchase of engineering plant and machinery for overseas Peace Support Operations, providing services for new buildings and increased utility costs.
L.	10,803	Capital expenditure under this subhead was curtailed to provide additional funding for the Barracks Reinvestment Programme under subhead V. Additional non-capital expenditure of £2.2m arose due to refurbishment works progressing faster than anticipated.
O.	(1,212)	The excess is due mainly to payment for additional training equipment and increased education and training costs.
P.	(275)	The excess is due mainly to an increase in foreign travel and shipment costs associated with overseas Peace Support Operations.
Q.	(403)	The excess is due mainly to the replacement of obsolete equipment and the purchase of additional medical supplies.
R.	163	The saving resulted from a planned project involving road improvement works on Bere Island, Co. Cork not going ahead in 2001.
U.	(1,061)	The excess is due mainly to production and development costs associated with a recruitment advertising campaign for 2002.
V.	(13,541)	The excess is due to the fact that expenditure on the Barracks Reinvestment Programme was greater than anticipated. The excess was largely offset by planned savings under subhead L.

9. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Receipts from United Nations in respect of overseas allowances, stores, etc.	4,319,000	7,261,678
2 Receipts from EU in respect of fishery protection costs	1,391,000	2,543,995
3 Receipts from banks in respect of cash escort services	2,250,000	2,250,000
4 Receipts from occupation of official quarters	180,000	216,787
5 Receipts from rations on repayment	900,000	948,868
6 Receipts from other issues on repayment	100,000	63,936
7 Receipts for barrack services	10,000	4,442
8 Receipts on discharge by purchase	80,000	77,104
9 Lands and Premises:-		
(1) Rents, etc £280,000		
(2) Sales £100,000	380,000	411,947
10 Sale of surplus stores	50,000	409,132
11 Refunds in respect of services of seconded personnel	80,000	50,371
12 Miscellaneous	800,000	558,228
Total	<u>10,540,000</u>	<u>14,796,488</u>

Explanation of Variation

1. Receipts from the United Nations were greater than expected due mainly to the payment of arrears of contributions by member countries.
2. The variation arose because expenditure on EU funded projects was greater than expected.
- 4 & 5. The surplus is due to increased numbers of personnel in occupation of official quarters and availing of rations on repayment as a result on ongoing recruitment.
- 6 & 12. Receipts under these headings are difficult to forecast because there are a number of variable factors involved.
9. The surplus is due to the payment of outstanding overholding charges by occupants who purchased houses (former married quarters) in Orchard Park, Curragh.
10. The surplus is due mainly to the sale of L.E. Deirdre in 2001 and higher than anticipated receipts from sales of obsolete equipment.
11. The shortfall is due to the number of personnel on secondment being less than anticipated.

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

The global figure for commitments likely to arise in 2002 and subsequent years is estimated to be £57m. This includes £34m which is the balance due on a number of building projects and £16m which is the balance due under the contract for the delivery of 40 armoured personnel carriers.

(B) Multi-annual Capital Commitments

Expenditure in 2001 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2001:

	£
Expenditure	43,367,554
Commitments to be met in subsequent years	34,089,573

(C) Major Capital Projects

Expenditure was incurred on the following projects during 2001 where the total estimated cost of the individual project will exceed £5m. Particulars of these projects are as follows:-

Project	Cumulative Expenditure to 31/12/2000 £'000	Expenditure 2001 £'000	Subsequent Years £'000
Combat Support College, Curragh	-	3,311	2,495
Sports Centre, Curragh	2,415	4,465	419
Stores, Curragh	1,067	4,764	328

11. MATURED LIABILITIES

Matured liabilities outstanding at year end amounted to £830,022.

12. DETAILS OF EXTRA REMUNERATION

	Amount	Number	Recipients of	Max. individual
	Paid	of Recipients	£5,000 or more	payment of £5,000
	£			or more
	£			£
Higher, special or additional duties	54,450	48	3	10,961
Overtime and extra attendance	1,123,450	596	67	14,954
Miscellaneous	5,900	2	-	-
Total extra remuneration	<u>1,183,800</u>			

Notes:

Certain individuals received extra remuneration in more than one category.

1. Amounts of £6,141 and £1,609 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.

13. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of £740,310 is included in the Defence Estimate for 2002.

This account includes under Subhead T. expenditure of £43,970,086 arising from personal injury claims alleging loss of hearing and comprising compensation of £27,603,651 and plaintiffs' legal costs of £16,366,435. (About £4m of the legal costs relate to compensation paid prior to 2001).

No provision is made in this account for the settlement of 5,161 claims in respect of alleged loss of hearing and 846 other claims outstanding at 31 December 2001.

This account includes the sum indicated below in respect of the remuneration and travel and subsistence costs, as appropriate, of military personnel working with various organisations:

Organisation	£
United Nations Missions	8,768,154
European Union Missions (E144/6/91)	1,008,833
Organisation for Security and Co-operation in Europe(S4/11/58)	840,597
Western European Union (Observer Delegation)	455,032
Permanent Mission of Ireland to the UN, New York	90,293
Agency for Personal Service Overseas (Honduras) (E144/6/91)	56,769
Directorate of Asylum Support Services,	
Department of Justice, Equality and Law Reform (S4/17/65)	34,797
Special Olympics World Summer Games Ireland 2003 (S4/17/65)	8,262

This account includes the sum of £92,836 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 £126,461 in respect of the remuneration of three military officers seconded to the Representative Association of Commissioned Officers. Office accommodation and postal and telecommunications services were provided without repayment for the Association (S4/8/90 and S4/9/90).

This account includes the sum of £113,900 in respect of the remuneration of four military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of £54,000 in respect of office accommodation and postal and telecommunications services for the Association (S4/8/90 and S4/9/90).

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).

This account includes the sum of £19,162 in respect of the remuneration of a civil servant who is seconded to the Civil and Public Service Union in the context of Partnership.

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S4/17/63).

Air Corps aircraft were provided without charge to other Government Departments and the Garda Síochána.

This account includes the full operating costs of two Garda aircraft, which are piloted by Air Corps personnel.

Air Corps aircraft were provided without charge to Health Boards for ambulance missions (S72/7/75).

Civil Defence facilities were made available without charge to the Eastern Health Board for fire fighting training for nurses.

Institutional and outpatient services were afforded to Defence Forces personnel and to 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 amounts expended, the sum of £164,185 was received from the Change Management Fund, subhead N. of the Vote for the Office of the Minister for Finance and allocated to the following subheads:

Subhead	£
A.1.	33,395
A.3.	26,443
A.7.*	100,800
F.1.	3,547

*A further sum of £17,400 was received from the Information Society Fund, subhead Q. of the Vote for the Office of the Minister for Finance.

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of £22,882 being written off (S4/11/62).

Four cases of damage to military property by fire resulted in the sum of £20,962 being written off (S4/34/49 and S4/11/62).

Ex-gratia payments totalling £858,007 were made to military personnel in 2001.

This account includes penalty interest payments amounting to £4,036 under the Prompt Payment of Accounts Act 1997.

A total of £21,447 was spent on awards under the Scheme for the Recognition of Exceptional Performance (i.e. 19 individual awards ranging from £75 to £300 and 31 group awards ranging from £60 to £1,072).

14. EU FUNDING

Appropriations-in-aid of £2,543,995 were received from the EU Fisheries Protection Surveillance 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	£
Y.	Coiste an Asgard (Grant-in-Aid)	504,000

16. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Military Stocks	74,999
Stationery, Manuals, etc.	250
IT Consumables, etc.	30
Civil Defence	<u>21</u>
	<u>75,300</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	60
Pay Related Social Insurance	9
Withholding Tax	314
Pension Contributions	<u>100</u>
	<u>483</u>

DAVID J. O'CALLAGHAN
Accounting Officer
 DEPARTMENT OF DEFENCE
 28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Defence for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 10 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
 13 September 2002

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ARMY PENSIONS BOARD				
A.	Salaries, Wages and Allowances	55	54	-
PENSIONS, ALLOWANCES, ETC.				
B.	Wound and Disability Pensions and Gratuities, etc.	5,000	4,750	-
C.	Allowances and Gratuities to Dependants, etc.	4,500	4,014	-
D.	Military Service Pensions	45	33	-
E.1.	Defence Forces (Pensions) Schemes	91,290	91,150	-
E.2.	Payments in respect of transferred service	335	179	-
F.	Compensation for death or personal injuries sustained by Members of the Local Defence Force	25	23	-
G.	Special Allowances under the Army Pensions Acts to persons awarded Medals	120	82	-
H.	Medical Appliances, Travelling and Incidental Expenses	60	48	-
I.	Special Compensation - United Nations Force	150	-	-
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	182	111	-
K.	Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	<u>60</u>	<u>9</u>	-
Gross Total		101,822	100,453	-
<i>Deduct:-</i>				
L.	Appropriations in Aid	<u>3,000</u>	<u>3,833</u>	-
Net Total		<u>98,822</u>	<u>96,620</u>	-
SURPLUS TO BE SURRENDERED		£2,201,607	€ 2,795,464	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000
Net Outturn	96,620
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	<u>1,223</u>
Operating Cost	<u>97,843</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Current Assets			
Suspense		21	
PMG Balance and Cash	1,739		
Less Orders Outstanding	<u>(887)</u>	852	
Net Liability from the Exchequer (Note 3)		<u>20</u>	
Total Current Assets		<u>893</u>	
Less Current Liabilities			
Suspense		14	
Payroll Deductions		81	
Due to State (Note 8)		<u>798</u>	
Total Current Liabilities		<u>893</u>	
Net Assets			-

3. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		2,202
Less Exchequer Grant Undrawn		<u>(2,222)</u>
Net Liability from the Exchequer		<u>(20)</u>
Represented by:		
Debtors		
Net PMG position and cash	852	
Debit Balances: Suspense	<u>21</u>	873
Less: Creditors		
Due to State	(798)	
Credit Balances: Suspense	<u>(95)</u>	<u>(893)</u>
		<u>(20)</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £183,016 was recovered from the United Nations in respect of benefits granted due to the death of members of the Permanent Defence Force while serving with UNIFIL.

The UN have refused (on medical grounds) to reimburse a sum of £181,477 claimed in 1994 in respect of the disablement of a member of the Permanent Defence Force who served with UNIFIL and this claim is not being pursued.

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

Subhead	Less/(More) Than Provided £'000	Explanation
B.	250	The saving is due to a smaller than expected number of new claims being processed to a conclusion.
C.	486}	The reduction in the number of Veterans of the War of
D.	12}	Independence and spouses of deceased Veterans in receipt of
G.	38}	allowances was greater than allowed for in the estimate.
J.	71}	
E.2.	156	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.	12	The saving is due to expenditure on the supply and maintenance of surgical appliances being less than anticipated.
I.	150	It is not possible to estimate accurately expenditure in respect of special compensation due to UN service. No such compensation was paid in 2001.

Subhead	Less/(More) Than Provided £'000	Explanation
K.	51	The saving is due to the number of Funeral Grants paid being less than anticipated.

6. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1 Contributions to Pension Schemes for Spouses and Children of Officers, N.C.O.'s and Privates	2,875,000	3,634,561
2 Recoveries of overpayments	35,000	68,825
3 Recoveries in respect of pension liability	2,000	-
4 Payments received in respect of transferred service.	13,000	26,541
5 Miscellaneous	75,000	103,290
Total	<u>3,000,000</u>	<u>3,833,217</u>

Explanation of Variations

- 1. The surplus is due mainly to the higher than anticipated number of personnel who left the Defence Forces on pension in 2001 with a consequential increase in the amount of contributions deducted from retirement gratuities.
- 2.}
- 4.} Receipts under these headings are difficult to forecast.
- 5.}

7. MISCELLANEOUS ITEMS

138 cases of overpayment of pensions/allowances resulted in a gross loss of £68,162, of which £11,299 was recovered and £56,863 was written off (P19/4/65; P19/1/79; S4/34/49 and S4/11/62).

8. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax and Withholding Tax	771
Pay Related Social Insurance	<u>27</u>
	<u>798</u>

DAVID J. O'CALLAGHAN
Accounting Officer
DEPARTMENT OF DEFENCE
27 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence in respect of the Vote for Army Pensions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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 and for contributions to International Organisations.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	51,305	49,267	54
A.2.	Travel and Subsistence	5,349	6,083	393
A.3.	Incidental Expenses	3,109	3,082	80
A.4.	Postal and Telecommunications Services	2,946	2,964	104
A.5.	Office Machinery and Other Office Supplies	6,488	5,650	118
A.6.	Office Premises Expenses	16,828	15,728	(821)
A.7.	Consultancy Services	230	204	4
OTHER SERVICES				
B.	Repatriation and Maintenance of Distressed Irish Persons Abroad	32	21	-
C.	Support for Irish Immigrant Groups Abroad	295	308	-
D.	Information Services	389	401	25
E.	Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid)	115	115	-
F.1.	North-South and Anglo-Irish Co-operation	2,000	3,183	-
F.2.	International Fund for Ireland	132	132	-
F.3.	The Programme for Peace and Reconciliation	2,300	2,187	-
G.	Cultural Relations with Other Countries (Grant-in-Aid)	1,180	1,176	1
H.	Irish-American Economic Advisory Board	22	11	-
I.	Contributions to International Organisations			
	<i>Original</i>	<i>£10,021,000</i>		
	<i>Supplementary</i>	<i><u>1,572,000</u></i>	11,593	13,951
J.	Action Consequent on Title V of the Maastricht Treaty on European Union	408	370	-
K.	Assistance to Eastern Europe	1,623	1,612	-
L.	Atlantic Corridor Project	200	200	-
M.	Costs in connection with the holding of Referenda	4,000	2,724	-
N.	Voluntary Activity Support	<u>222</u>	-	-
Gross Total				
	<i>Original</i>	<i>£109,194,000</i>		
	<i>Supplementary</i>	<i><u>1,572,000</u></i>	110,766	109,369
<i>Deduct:-</i>				
O.	Appropriations in Aid	<u>400</u>	<u>899</u>	-

Service	Estimate Provision	Outturn	Closing Accruals
	£'000	£'000	£'000
Net Total			
<i>Original</i>	£108,794,000		
<i>Supplementary</i>	<u>1,572,000</u>	<u>108,470</u>	<u>(42)</u>
SURPLUS TO BE SURRENDERED	£1,896,957	€ 2,408,639	

The Statement of Accounting Policies and Principles and Notes 1 to 15 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 2001. 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 at year end and the Irish Diplomatic Missions as at 30 September 2001.

2. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			108,470
Changes in Capital Assets			
Purchases Cash	(4,547)		
Disposals Cash	199		
Depreciation	2,638		
Loss on Disposals	<u>10</u>	(1,700)	
Changes in Net Current Assets			
Increase in Closing Accruals	366		
Increase in Stock	<u>(210)</u>	<u>156</u>	<u>(1,544)</u>
Direct Expenditure			106,926
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,961		
Notional Rents	<u>893</u>		<u>5,854</u>
Operating Cost			<u>112,780</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			54,528
Current Assets			
Stocks (Note 14)		1,429	
Prepayments		974	
Other Debit Balances:			
Mission Accounts	17,822		
Government Departments Accounts	1,034		
Imprest and Personal Suspense Accounts	1,094		
Recoupable Expenditure	352		
Salary-related Suspense Accounts	925		
Other Suspense Accounts	<u>314</u>	<u>21,541</u>	
Total Current Assets		<u>23,944</u>	
Less Current Liabilities			
PMG Balance and Cash	13,345		
Plus Orders Outstanding	<u>3,112</u>	16,457	
Accrued Expenses		932	
Due to State (Note 15)		2,564	
Foreign Salary Advances Suspense Accounts		1,822	
Other Suspense Accounts		587	
Net Liability to the Exchequer (Note 5)		<u>111</u>	
Total Current Liabilities		<u>22,473</u>	
Net Current Assets			<u>1,471</u>
Net Assets			<u>55,999</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Land and Buildings ¹	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	43,173	10,746	15,034	68,953
Additions	20	3,093	1,411	4,524
Disposals	-	(765)	-	(765)
Gross Assets at 31 December 2001	<u>43,193</u>	<u>13,074</u>	<u>16,445</u>	<u>72,712</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001	-	7,551	8,551	16,102
Depreciation for the year	-	1,577	1,061	2,638
Depreciation on Disposals	-	(556)	-	(556)
Cumulative Depreciation at 31 December 2001	<u>-</u>	<u>8,572</u>	<u>9,612</u>	<u>18,184</u>
Net Assets at 31 December 2001	<u>43,193</u>	<u>4,502</u>	<u>6,833</u>	<u>54,528</u>

¹ Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies 6 buildings within the State of which 1 is State-owned, 5 are leased.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		1,897
Less Exchequer Grant Undrawn		<u>(1,786)</u>
Net Liability to the Exchequer		<u>111</u>
Represented by:		
Debtors		
Debit Balances: Suspense		21,541
Less: Creditors		
Due to State	(2,564)	
Credit Balances: Suspense	(2,409)	
Net PMG Position and Cash	<u>(16,457)</u>	<u>(21,430)</u>
		<u>111</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Passports, Visas and Consular Services	<u>19,550,000</u>	<u>19,147,162</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	2,038	Savings arose as a result of a delay in introducing a new system of foreign service allowance (until January 2002) for which funding was obtained in 2001.
A.2.	(734)	Additional expenditure was due to a higher level of staff transfers (home & abroad), Ireland's membership of the Security Council and additional travel associated with the US air disaster in September 2001.
A.5.	838	Savings arose as a result of deferral of IT projects.
A.6.	1,100	Department of Finance approval was obtained to apply virement to £1m from this Subhead to F1 to assist the Birmingham Irish Centre.
B.	11	Expenditure under this heading was less than anticipated.
C.	(13)	The bulk of the expenditure arises in the United States where grants denominated in US dollars are paid to Irish immigrant groups. The additional expenditure arose because of the weakness of the IR£ against the US dollar.
D.	(12)	Additional expenditure arose due to increased costs incurred by the Press Section arising from the visit of President Clinton in December 2000 much of which fell to be paid for in 2001.
F.1.	(1,183)	Additional expenditure arose as a result of financial assistance provided to the Birmingham Irish Centre as well as the shared cost of the multi-party talks held at Weston Park last June.
F.3.	113	Expenditure under this heading was less than anticipated.
H.	11	Expenditure associated with meetings of the Board were less than anticipated.
I.	(2,358)	Additional expenditure arose due to increased mandatory contributions to the United Nations as a result of which a Supplementary Estimate had to be obtained in 2001.
J.	38	Expenditure under this heading was less than anticipated.
K.	11	Expenditure under this heading was less than anticipated.
M.	(1,276)	Most of the expenditure under this heading was incurred by the Referendum Commission. Savings arose as a result of economies of scale in advertising etc costs due to the holding of three Referenda at the same time.
N.	222	No expenditure was incurred in 2001 under this scheme which is administered by the Department of Social, Community and Family Affairs.

8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Repayment of Repatriation and Maintenance Advances	8,000	13,865
2 VAT refunds to Irish Missions abroad	200,000	328,629
3 Miscellaneous	<u>192,000</u>	<u>556,900</u>
Total	<u>400,000</u>	<u>899,394</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. VAT refunds on purchases made by Irish missions abroad were higher than anticipated.
3. Miscellaneous receipts were higher than anticipated.

9. COMMITMENTS

The estimated total figure for commitments is £5,594,109.20 inclusive of property rental payments abroad in 2001 and an existing contract with the Commissioners of Public Works/Government Supplies Agency for the production of passport booklets, which runs to June 2002.

10. DETAILS OF EXTRA REMUNERATION

	Amount	Number	Recipients of	Max. individual
	Paid	of Recipients	£5,000 or more	payment of £5,000
	£			or more
	£			£
Higher, special or additional duties	140,924	82	7	11,368
Overtime and extra attendance	1,100,654	545	57	14,167
Miscellaneous	186,848	225	3	7,705
Total extra remuneration	<u>1,428,426</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

A total of £27,083.89 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. A total of £17,116.50 was paid in merit awards in 2001 consisting of nineteen individual and eight group awards, awards to fourteen staff for attendance on Bank Holidays to issue urgent passports, and to five officers to mark their retirement during last year.

As agreed with the Department of Finance under the Administrative Budget Scheme, a carryover of £3,699,188 is included in the estimate for 2002.

12. MISCELLANEOUS ACCOUNTS**Repatriation Advances**

	£
Balance outstanding 1 January 2001	133,530
Advances 2001 (Subhead B)	<u>20,624</u>
	154,154
Amount Recovered (Subhead O)	<u>(13,865)</u>
Balance outstanding 31 December 2001	<u>140,289</u>

13. 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.

14. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Passport Booklets	1,211
Protocol Stocks	67
Stationery	10
Franking Machines	20
Visa Stickers	53
Books	12
IT Consumables	56
	<u>1,429</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Passport and Consular Receipts	1,281
Income Tax	426
Pay Related Social Insurance	186
Pension Contributions	671
	<u>2,564</u>

DERMOT GALLAGHER
Accounting Officer
 DEPARTMENT OF FOREIGN AFFAIRS
 28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
 13 September 2002

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
A.	Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	136,000	136,000	-
B.	Agency for Personal Service Overseas (Grant-in-Aid)	11,000	11,000	-
C.	Emergency Humanitarian Assistance	13,000	15,088	-
D.	Payments to International Funds for the benefit of Developing Countries	9,000	5,750	-
E.	Voluntary Contributions to United Nations Development Agencies	19,502	20,615	-
F.	Refugee Agency (Grant-in-Aid)	150	-	-
Gross Total		188,652	188,453	-
<i>Deduct:-</i>				
G.	Appropriations in Aid	100	652	-
Net Total		<u>188,552</u>	<u>187,801</u>	<u>-</u>
SURPLUS TO BE SURRENDERED		£750,486	€ 952,921	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000
Net Outturn	187,801
Operating Cost	<u>187,801</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000
Current Assets		
Net Liability from the Exchequer (Note 3)		401
PMG Balance and Cash	6,314	
Less Orders Outstanding	<u>(3,495)</u>	2,819
Other Debit Balances : Suspense		<u>61</u>
Total Current Assets		<u>3,281</u>
Less Current Liabilities		
Due to State (Note 8)		136
Bilateral and Other Aid Fund (Grant-in-Aid)		3,100
Other Credit Balances		<u>45</u>
Total Current Liabilities		<u>3,281</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 2001

	£'000	£'000
Surplus to be surrendered		751
Less Exchequer Grant Undrawn		<u>(1,152)</u>
Net Liability from the Exchequer		<u>(401)</u>
Represented by:		
Debtors		
Net PMG position and cash	2,819	
Debit Balances: Suspense	<u>61</u>	2,880
Less: Creditors		
Due to State	(136)	
Credit Balances: Suspense	<u>(3,145)</u>	<u>(3,281)</u>
		<u>(401)</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
C.	(2,088)	Virement ex Subhead D to meet additional needs for Emergency Assistance
D.	3,250	Delayed call up of contributions to European Development Funds (EDF)
E.	(1,113)	Virement ex Subhead D to meet late appeals including World Health Organisation, UN Relief and Works Agency (UNRWA)
F.	150	Estimates included provision for Refugee Agency for Jan/Mar 01 which was not utilised.

5. APPROPRIATIONS IN AID

	Estimated £	Realised £
Sale of vehicles, Bank Interest, VAT Refunds etc	100,000	652,000

Explanation of Variation

The surplus arose in part from increased VAT refunds and bank interest and from refunds of unspent bilateral aid project grants. The main amounts refunded were as follows:

£	
198,858	Unspent funds ex Refugee Agency
31,329	Trocaire
30,443	Concern
28,347	IRC
28,200	Christian Aid
23,839	Oxfam

Receipts under this heading fluctuate greatly and are difficult to estimate accurately.

6. MISCELLANEOUS ITEMS

Expenditure - Subhead E (Voluntary Contributions to UN Development Agencies)

	£'000
United Nations Development Programme (UNDP)	5,275
United Nations Children's Fund (UNICEF)	3,088
United Nations High Commissioner for Refugees (UNHCR)	3,000
World Health Organisation (WHO) Programmes	1,500
United Nations Relief and Works Agency (UNRWA)	2,000
United Nations Population Fund	1,000
United Nations Volunteers	600
Office of the United Nations High Commissioner for Human Rights	1,100
United Nations AIDS Programme	500
United Nations Fund for Assistance in Mine Clearing	175
United Nations Industrial Development Organisation	165
International Labour Organisation	93
UN SICT Task Force	100
Integrated Framework Trust	280
International Trade Centre	127
OCHA	393
Paris 21	88
UNCTAD/WAIPA	147
Transitional Working Group	134
OECD	50
South Pacific Geoscience Commission	43
UN Capital Development Fund	250
UNDP - JPO	9
WHO - World Bank Africa Programme	15
UN Institute for Disarmament	45
UNIFEM	381
UN Conference on illicit Arms	15
Voluntary Fund on Climate Changes	42
Total	<u>20,615</u>

7. MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account - Accounts of Receipts and Payments during year ended 31 December 2001

	£
Balance on 1 January 2001	2,020,191
Grant-in-Aid 2001	<u>136,000,000</u>
	138,020,191
Expenditure 2001	<u>(134,826,077)</u>
Balance on 31 December 2001	<u>3,194,114</u>
Represented by :	
Amounts due to State	136,587
Other Closing Balances	<u>3,057,527</u>
	<u>3,194,114</u>

8. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of: £'000

Income Tax	17
Pay Related Social Insurance	26
Superannuation	24
Professional Services Withholding Tax	27
Value Added Tax	<u>42</u>
	<u>136</u>

DERMOT GALLAGHER
Accounting Officer
 DEPARTMENT OF FOREIGN AFFAIRS
 30 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-Operation for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs in respect of the Vote for the International Co-Operation. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
 13 September 2002

SOCIAL, COMMUNITY AND FAMILY AFFAIRS

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	109,006	107,573	-
A.2.	Travel and Subsistence	4,285	3,082	133
A.3.	Incidental Expenses	7,062	5,935	460
A.4.	Postal and Telecommunications Services	9,500	9,805	16
A.5.	Office Machinery and Other Office Supplies	14,585	10,445	(75)
A.6.	Office Premises Expenses	6,057	6,412	204
A.7.	Consultancy Services	11,451	3,605	(32)
A.8.	Payments for Agency Services	33,783	32,786	3,058
A.9.	Information Society - Electronic Government - Reach	4,500	1,474	434
A.10.	Information Society - Electronic Government - Modernisation of the Civil Registration Service	4,300	4,331	16
SOCIAL ASSISTANCE				
B.	Old Age Pension (Non-Contributory)	387,000	386,472	-
C.	Blind Pension	10,600	10,361	-
D.	Child Benefit	759,300	759,879	-
E.	Unemployment Assistance	348,600	338,554	-
F.	Farm Assist Scheme	40,300	39,890	-
G.	Employment Support Services	173,750	154,327	-
H.	Pre-Retirement Allowance	66,900	65,190	-
I.	One-Parent Family Payment	428,000	423,218	-
J.	Widows', Widowers' and Orphans' (Non-Contributory) Pensions	85,200	87,880	-
K.	Social Assistance and other Allowances	6,800	7,239	-
L.	Family Income Supplement	38,100	29,218	-
M.	Carer's Allowance	108,400	102,639	-
N.	Supplementary Welfare Allowances	294,700	311,285	-
O.	Disability Allowance	258,800	261,714	-
P.	Free Schemes	108,244	107,304	2,830
Q.	Miscellaneous Services	3,692	3,097	-
R.	Grants for Marriage and Family Counselling Services	4,810	4,809	-
S.1.	Grant to the Combat Poverty Agency (Grant-in-Aid)	3,395	3,325	-
S.2.	The Programme for Peace and Reconciliation	1,800	812	-
T.1.	Grant to Comhairle	9,750	9,550	-

Service	Estimate Provision	Outturn	Closing Accruals
	£'000	£'000	£'000
T.2. Grant to Comhairle-Information Society-Electronic Government-Oasis Project	750	630	-
U. Grants for Community and Voluntary Service (National Lottery Funded)	33,244	29,428	-
W. Losses	-	<u>2</u>	<u>-</u>
Gross Total	3,376,664	3,322,271	7,044
<i>Deduct:-</i>			
V. Appropriations in Aid	95,796	89,631	11
Net Total	<u>3,280,868</u>	<u>3,232,640</u>	<u>7,033</u>
SURPLUS TO BE SURRENDERED	£48,227,503	€ 61,236,297	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			3,232,640
Changes in Capital Assets			
Purchases Cash	(5,882)		
Depreciation	7,114		
Loss on Disposals	<u>32</u>	1,264	
Assets under Development			
Cash Payments		(2,877)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,612)		
Decrease in Stock	<u>9</u>	<u>(3,603)</u>	<u>(5,216)</u>
Direct Expenditure			3,227,424
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	14,175		
Notional Rents	<u>11,362</u>		<u>25,537</u>
Operating Cost			<u>3,252,961</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			15,829
Assets under Development (Note 4)			<u>2,633</u>
			18,462
Current Assets			
Stocks (Note 14)		1,237	
Prepayments		5,129	
Accrued Income		11	
Other Debit Balances:			
Suspense	3,784		
Due from the Social Insurance Fund in respect of Unemployment and Free Scheme Payments	6,612		
Advances to OPW for office furniture and electrical work	173		
Advances to An Post for postage expenditure	1,034		
Recoupable Expenditure	<u>281</u>	11,884	
PMG Balance and Cash ¹	4,901		
Less Orders Outstanding	<u>(17,024)</u>	(12,123)	
Net Liability from the Exchequer (Note 5)		<u>4,640</u>	
Total Current Assets		<u>10,778</u>	
Less Current Liabilities			
Accrued Expenses		12,174	
Other Credit Balances:			
Suspense	174		
Payroll Deductions	1,125		
Due to State (Note 15)	<u>3,102</u>	<u>4,401</u>	
Total Current Liabilities		<u>16,575</u>	
Net Current Liabilities			<u>(5,797)</u>
Net Assets			<u>12,665</u>

Note:

1. PMG balances plus balances held in suspense accounts e.g. An Post

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	94,494	12,221	106,715
Additions	5,233	1,630	6,863
Disposals	(367)	(298)	(665)
Gross Assets at 31 December 2001	<u>99,360</u>	<u>13,553</u>	<u>112,913</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	82,719	7,884	90,603
Depreciation for the year	6,299	815	7,114
Depreciation on Disposals	(357)	(276)	(633)
Cumulative Depreciation at 31 December 2001	<u>88,661</u>	<u>8,423</u>	<u>97,084</u>
Net Assets at 31 December 2001	<u>10,699</u>	<u>5,130</u>	<u>15,829</u>

Note:

This statement does not contain details of certain equipment i.e. Personal Computers/Printers which have been purchased as part of the Civil Registration Modernisation Programme. This equipment was purchased specifically for the General Register Office (GRO) and the Health Boards and will be utilised for the delivery of civil registration services countrywide. The GRO and the Health Boards have agreed to take responsibility for accounting for, and maintenance of this equipment.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications £'000
Amounts brought forward at 1 January 2001	693
Cash Payments for the Year ¹	2,877
Transferred to Asset Register	(937)
Amounts carried forward at 31 December 2001	<u>2,633</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 2001

	£'000	£'000
Surplus to be surrendered		48,228
Less Exchequer Grant Undrawn		<u>(52,868)</u>
Net Liability from the Exchequer		<u>(4,640)</u>
Represented by:		
Debtors		
Net PMG position and cash	(12,123)	
Debit Balances: Suspense	<u>11,884</u>	(239)
Less: Creditors		
Due to State	(3,102)	
Credit Balances: Suspense	<u>(1,299)</u>	<u>(4,401)</u>
		<u>(4,640)</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Conscience Money	40,979
Witness Expenses	3,496

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

Subhead	Less/(More) than Provided	Explanation
	£'000	
A.2.	1,203	The saving was due mainly to the curtailment of domestic travel during the Foot and Mouth alert.
A.5.	4,140	The saving was due mainly to the fact that following the completion of the analysis and development phase of the Service Delivery Model Projects the hardware requirements were significantly reduced and the delayed delivery caused by the September 11 events in the U.S.A.
A.7.	7,846	The saving was due mainly to the fact that the Service Delivery Model contract was lower than estimated.
A.9.	3,026	The saving was due to the later than anticipated start-up of the main procurement phase of the REACH project.
G.	19,423	The saving was due mainly to the number of recipients of Back to Work and Back to Education Allowances and the average value of their entitlements being lower than estimated.
K.	(439)	The excess was due mainly to the number of recipients being higher than estimated.

Subhead	Less/(More) than Provided £'000	Explanation
L.	8,882	The saving was due mainly to the number of recipients and the average value of their entitlements being lower than estimated.
M.	5,761	The saving was due mainly to the number of recipients being lower than estimated.
N.	(16,585)	The excess was due mainly to the number of recipients of Rent Supplements and Exceptional Needs Payments and the average value of their entitlements being higher than expected.
Q.	595	The saving arose mainly on the National Longitudinal Study of Children and on the subvention to the Pensions Board to finance the regulation of proposed Personal Retirement Savings Accounts. These projects did not progress as quickly as expected.
S.2.	988	The saving was due to the capacity of the voluntary and community sector to develop proposals and structures to draw down funds being less than expected.
T.2.	120	Expenditure on the start-up stage of the project was less than expected.
U.	3,816	Expenditure on the scheme of Community Support for Older People was lower than expected and an application by a major organisation seeking funding was not processed by the year end. Savings also arose because arrangements for the scheme of training and supports in the community and voluntary sector could not be concluded in 2001.
V.	6,165	As a consequence of the savings on the Administration Subheads (A1 to A8), the repayment from the Social Insurance Fund of its share of the underlying expenses was reduced.

8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Receipts from the Social Insurance Fund	86,900,000	78,700,000
2 Recoveries of Social Assistance overpaid	5,100,000	6,611,744
3 Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	2,900,000	3,265,074
4 Receipts under "Liability to Maintain Family" provisions in part IX of the Social Welfare (Consolidation) Act 1993	550,000	572,204
5 Miscellaneous	<u>346,000</u>	<u>481,767</u>
Total	<u>95,796,000</u>	<u>89,630,789</u>

Explanation of Variation

1. Administration costs less than anticipated.
- 2, 3, 4, & 5 Receipts under these headings cannot be accurately forecast.

9. COMMITMENTS

Commitments likely to materialise in subsequent years amount to £27,137,309.

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	267,927	310	6	15,405
Overtime and extra attendance	4,243,640	2,216	194	15,021
Shift and roster allowances	217,932	63	17	7,071
Miscellaneous	13,916	20	-	-
Total extra remuneration	<u>4,743,415</u>			

Note:

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 carry forward from 2001 of savings of €11.712.000 (£9,224,000) is included in the estimates for 2002.

A total of £24,953 was spent on the Input scheme (DP6/84) with awards made to eighty officers.

A total of £39,585 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising four individual awards ranging from £100 to £500 and eleven group awards ranging from £600 to £19,536.

Payments totalling £5,100 were spent in respect of staff medical expenses.

An overpayment of £7,496 was made in subhead A.

Payments totalling £67,233 in respect of legal expenses and damages were made in respect of personal injuries sustained on departmental property (S73/21/80).

In addition to expenditure under Subhead A.2. Travel and Subsistence, A.3. Incidental Expenses, A.5. Office Machinery and Other Office Supplies and A.7. Consultancy Services a sum of £322,663 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance.

A sum of £7,597 was received from the Information Society Fund, Subhead Q of the Vote for the Office of the Minister for Finance.

The total value of stock written off in 2001 was £72,570.

Recoveries of Assistance overpayments amounting to £6,611,744 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under subhead V. In addition, recoveries amounting to £2,225,279 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2001 was as follows:

	£	£
Overpayments outstanding at 1 January 2001	39,659,757	
Net Overpayments recorded in 2001	<u>14,780,852</u>	54,440,609
Less:		
Amounts recovered in 2001	8,837,023	
Amounts written off in 2001 as irrecoverable	<u>5,396,287</u>	<u>14,233,310</u>
Overpayments outstanding at 31 December 2001		<u>40,207,299</u>

12. EU FUNDING

£1,061 was received from EU funds in respect of a final payment for the Leonardo Da Vinci Project and credited to Appropriation-in Aid subhead.

The outturn shown in subhead S.2. represents the Exchequer's 25% contribution to community development and social inclusion elements of the Peace Programme. The balance of £2,435,933 was advanced from a suspense account pending receipt from EU. £3,047,072 was provided from EU structural funds in respect of 1999.

13. NATIONAL LOTTERY FUNDING

Subhead U. - Grants for Community and Voluntary Service - £29.4 million

Organisations which received amounts of £5,000 or more

Abbeydorney Community Group, Dromcunnig, Co Kerry	23,000
Access 2000, Waterford	50,901
Access 2000, Wexford	73,271
Achill Sound Community Alert, Co. Mayo	7,668
Action Inishowen Ltd., Carndonagh, Co. Donegal	71,700
African Refugee Network, Dublin 8	6,000
Age Action Limerick, Co. Limerick	16,740
Ait na nDaoine CDP, Dundalk, Co Louth	104,130
Allenwood & District Resources Centre, Naas, Co. Kildare	5,000
An Cosan, Kiltalown, Jobstown, Dublin 24	56,500
An Siol CDP, Dublin 7	133,700
Aontas, Dublin 2	82,062
Arklow & District MABS, Co Wicklow	87,272
Arklow Parish Womens Development Project, Templemichael, Co Wicklow	6,000
Athlone MABS, St Mary's Square, Co Westmeath	58,729
Athy CDP, Co Kildare	85,120
Athy Travellers Club, Mount St. Mary's, Co. Kildare	15,500

Atlantic View CDP, Ballyshannon, Co Donegal	9,600
Bagenalstown CDP, Co Carlow	27,712
Baile Mhuirne/Cill na Martra Community Alert, Re Na Doiri, Macroom, Co Cork	5,090
Balally Family Resource Centre, Wedgewood, Dublin 16	54,000
Baldoyle Family Resource Services Centre, Dublin 13	75,559
Balla Active Age Group, Co Mayo	5,802
Ballina/Boher Community Alert, Co Tipperary	8,490
Ballinacarriga Lisbealad Womens Group, Manch, Ballineen, Co Cork	6,000
Ballintogher & Innisfree Development Association, Co Sligo	8,097
Ballintubber Community Alert, Co Mayo	6,298
Ballyadams/Ballylinan Development Group, Stradbally, Co Laois	15,840
Ballybane Mervue CDP, Galway	221,940
Ballybeg CDP, Waterford	98,163
Ballyboden Family Resource Centre, Dublin 16	41,536
Ballyduff Family and Community Support Forum, Clash, Causeway, Co Kerry	10,000
Ballyfermot Family Resource Centre, Dublin 10	45,587
Ballymote Family Resource Centre, Co Sligo	33,025
Ballymun Community Action Programme, Dublin 9	80,100
Ballymun Community and Family Training Agency, Dublin 9	100,480
Ballymun MABS, Unit 22, Dublin 11	150,940
Ballymun Mens Centre, Dublin 9	26,000
Ballymun Women's Resource Centre, 10 Sillogue Road, Dublin 11	8,000
Ballyogan Family Resource Centre, Carrickmines, Dublin 18	27,300
Ballyphehane Togher CDP, Cork	119,366
Ballyroan Community Care Group, Rathfarnham, Dublin 14	9,496
Balyna Rural & Enterprise Development Association, Johnstownbridge, Co Kildare	6,647
Bantry & District CDP, Co Cork	101,500
Bawnogue Women's Group, Clondalkin, Dublin 22	30,207
Bere Island Community Centre, Co Cork	62,418
Blackpool Community Co-Op Service Centre Ltd., 89 Great William O'Brien Street, Cork	15,000
Blackrock Neighbourhood Watch, Cork	8,640
Blakestown CDP, Dublin 15	57,600
Blanchardstown MABS, 106 Roselawn Road, Dublin 15	129,034
Blanchardstown Travellers, Dublin 15	20,000
Blarney Care of the Aged, Co Cork	7,890
Blayney Blades, Castleblayney, Co Monaghan	40,736
Borrisokane Community Alert, Co Tipperary	20,250
Bosnian CDP, Dublin 2	61,280
Boyle Family Life Centre, Co Roscommon	87,000
Bray MABS, Co Wicklow	105,379
Bray Travellers, Co Wicklow	56,420

Bree Community Development Group, Enniscorthy, Co Wexford	8,000
Brookfield Community Development Group, Blackrock, Co. Dublin	30,000
Cabra East Neighbourhood Watch, Dublin 7	6,984
Callan Community Alert, Co Kilkenny	5,930
Caltra Community Alert, Co Galway	8,585
Cappamore Community Alert, Co Limerick	9,765
Care for the Elderly, Newbridge, Co Kildare	7,020
Carlingford Community Development, Sally Garden, River Lane, Co. Louth	50,000
Carlow MABS, 72 D Tullow Street, Carlow	149,692
Carlow Open Door CDP, Carlow	25,600
Carmichael Centre for Voluntary Groups, Dublin 7	27,700
Carers Association, Rathmines, Dublin 6	26,500
Carrickmacross Social Services, Co Monaghan	5,400
Carrigallen Community Care Council, Co Leitrim	12,114
Carrigkerry Development Association, Athea, Co Limerick	5,000
Carronreddy Family Resource Centre, Tipperary	11,000
Cashel/Spafield Family Resource Centre, Co Tipperary	26,900
Castledermot Community Services, Co Kildare	5,823
Castlemaine Family Resource Centre, Co Kerry	37,711
Castletown-Kenneigh Ladies Group, Moneycrohy, Enniskeane, Co Cork	8,000
Cavan MABS, 81 Church Street, Cavan	124,549
Moyross CDP, Limerick	53,147
Charleville Care Project, Co Cork	6,030
Charleville MABS, Co Cork	303,508
Cherish, 2 Lower Pembroke Street, Dublin 2	16,800
Cherry Orchard Family Resource Centre, Dublin 10	77,463
Clare Island CDP, Co Mayo	64,368
Clare MABS, Harmony Row, Ennis, Co Clare	184,714
Clare Women's Network, 2 Bank Place, Ennis, Co Clare	42,225
Claremorris Women's Group, Co Mayo	10,000
Clogh Family Resource Centre, Castlecomer, Co Kilkenny	57,800
Clondalkin Travellers CDP, Dublin 22	109,120
Clondalkin Women's Network, Dublin 22	107,750
Clonpet/Mount Bruis Community Alert, Tipperary Town	7,236
Cloonbonniffe Community Alert, Co. Roscommon	8,226
Coiste Aosach na h-Oileán, Lettermore, Co Galway	10,062
Coiste na n-Iarchimi, 41 Lower Dominick Street, Dublin 1	104,231
COMAC MABS, The Orchard Community Centre, Dublin 10	168,754
Common Ground CDP, Navan, Co Meath	5,000
Community Action Network, Dublin 1	275,354
Community Adult Learning Project, Newbury House, Old Youghal Road, Mayfield, Cork	8,400

Community Alert – Calverstown, Blackhall, Calverstown, Kilcullen, Co Kildare	5,544
Community Arts c/o Priorswood CDP, Clonshaugh, Dublin 17	62,000
Community Connections, Blacklion, Co Cavan	77,352
Community of Lough Arrow Social Project (CLASP), Sligo	78,771
Community Project Team, Kilrush, Co Clare	7,000
Community Resource Development (CRD) Ltd., Balla, Co Mayo	5,000
Community Technical Aid, Dublin 1	59,250
Community Training & Education Centre, Francis Street, Wexford	8,000
Community Womens Education Initiatives, 24 North Wall, Cork	20,000
Computer Access Co-operative, St. Saviour's Parish Centre, Ballybeg, Waterford	10,000
Connemara Community Radio, Letterfrack, Co Galway	34,770
Coolock Community Law Centre, Dublin 5	190,000
Cootehall Community Alert, Boyle, Co Roscommon	5,391
Corbawn & Area Neighbourhood Watch, Shankill, Co Dublin	143,164
Corduff CDP, Dublin 15	59,700
Corduff Raferagh Community, Umerafree, Carrickmacross, Co Monaghan	8,000
Cork Anti-Poverty Resource, Education/Rights Centre, Churchfield, Cork	25,000
Cork Association for the Deaf, 5 McCurtain Street, Cork	10,000
Cork MABS, Unit 33, Penrose Wharf, Penrose Quay, Cork	184,329
Cork Social & Health, Cork	39,660
Cork Traveller Visibility Group, Comeragh Park, Cork	139,773
Cranford Community Association Ltd, Larch Grove, Island, Co. Wexford	5,000
Crumlin Drimmagh Networks, 115 Rutland Grove, Dublin 12	5,000
Crusheen Community Centre, Cloanmoney, Co Clare	5,000
Cumann na Daoine, Youghal, Cork	7,054
Darnadale/Belcamp CDP, Dublin 17	101,500
Deansrath Women's Group, 4 Westbourne Close, Clondalkin, Dublin 22	6,500
Denn Development Ltd, Polakeel, Cavan	10,000
Dochas for Women, Monaghan	22,433
Donegal Women's Network, Ballybofey, Co Donegal	31,000
Downstrands Community Alert, Portnoo, Co. Donegal	5,229
Draiocht, Tallaght, Dublin 24	288,762
Drogheda Community Services, "Villa Maria", 57 Fair Street, Co. Louth	5,000
Drogheda MABS, Co Louth	62,000
Drogheda Resources Centre, 7 North Quay, Co. Louth	8,000
Drogheda Senior Citizens Interest Group, Co Louth	6,750
Dromahair/Killargue Community Alert, Co. Leitrim	11,396
Dromiskin Society of St Vincent de Paul, St Ronan's Conference, Dromiskin, Dundalk, Co Louth	5,026
Drum Community Alert, Rooskey, Bealnamulla, Athlone, Co. Westmeath	6,760
Drumlin CDP, Carrickmacross, Co Monaghan	34,000
Duragh Family Resource Centre, Listowel, Co Kerry	41,277

Dublin 12 Area MABS, Innishmore House, Crumlin, Dublin 12	112,163
Dublin Central Mission, Mount Tabor, Sandymount Green, Dublin 4	17,755
Dublin City Wide Drugs Crisis Campaign (D.C.W.D.C.C.), Dublin 1	212,000
Dublin North City MABS, 627 North Circular Road, Dublin 1	102,580
Dublin North East MABS, Coolock Development Centre, Bunnatt Drive, Dublin 5	64,367
Dublin South East MABS, 136A Pearse Street, Dublin 2	115,880
Dublin Southwest Probus Club, 247 Templeogue Road, Dublin 6	10,381
Dundalk Society of St. Vincent de Paul, Co Louth	46,368
Dundrum/Rathfarnham MABS, 1A Ballinteer Road, Dublin 14	78,365
Duniry Community and Pitch Development, Loughrea, Co Galway	5,000
Dunlaoghaire MABS, Co Dublin	98,458
Dunrath Training and Development Support Agency, Dunlaoghaire, Co Dublin	124,101
East Mayo CDP, Swinford, Co Mayo	17,500
East Region MABS, 84 Amiens Street, Dublin 1	40,789
Edenmore Raheny CDP, Dublin 5	5,000
Edmond Rice Resource Centre, Dublin 1	10,000
Elah Voluntary Counselling Services, 48 Hamilton Street, Dublin 8	5,000
Emergency Alarms for the Elderly, 9 St. Fiaccs Place, Kilkenny	5,400
Energy Action Ltd., Dublin 8	48,066
Emigrant Advice, Dublin 1	31,000
Ennis CDP, 1 An Dun, Church Road, Limerick	26,750
Ennis West Partners Ltd., Hermitage, Co Clare	10,000
Eolas, 335 Dolphin House, Rialto, Dublin 8	8,000
Exchange House MABS, 42 James Street, Dublin 8	91,678
Exchange House Travellers Service, 90 Meath Street, Dublin 8	12,000
FAB (Ferndale/Ashfield/Belvedere) Coolcotts CDP, Co Wexford	64,200
Family Services Forum, Ballyboden, Dublin 16	13,000
Farney Community Development, 52 Main Street, Carrickmacross, Co Monaghan	7,500
Farranree CDP, Cork	78,987
Fermoy Young Mothers Group, Co Cork	10,000
Fingal ICTU Centre for The Unemployed, Unit 7, Main Street, Finglas, Dublin 11	5,500
Fingal MABS, 4 Forrest Mews, Forrest Road, Swords, Co Dublin	119,939
Finglas MABS, Dublin 11	387,791
Finglas South CDP, Dublin 11	67,956
FORUM CDP, Letterfrack, Co Galway	129,594
Forward Steps, Tullow, Co Carlow	29,167
Framework, 30 O'Connell Street, Waterford	530,646
Freshford District 2020, Clone, Ballyragget, Co Kilkenny	8,000
Galbally Community Council, Roundhill, Co Limerick	5,000
Galway Contact, 189 Corrib Park, Galway	10,194
Galway South MABS, Co Galway	238,019

Galway Travellers, Co Galway	71,800
Glen CDP, Cork	66,695
Greater Blanchardstown Lone Parents Steering Group, C/O Deanstown House, Main St., Dublin 15	6,700
Greater Blanchardstown CDP, Dublin 15	86,940
Greystones Neighbourhood Watch, Co Wicklow	57,740
Harmony CDP, Athlone, Co Westmeath	95,100
Helplink South, Athlone, Co Westmeath	47,285
Hill Street Family Resource Centre, Dublin 1	53,000
Hillview Family Resource Centre, Ballinteer, Dublin 16	33,275
Holywell Trust Support Agency, Old Laughey Road, Donegal	335,000
Inishbofin Development Company, Co Galway	63,400
Inishowen Womens' Outreach Centre, Millbrae, Carndonagh, Co Donegal	8,260
Inishturk Community Council, Co Galway	63,000
Inner City Lone Parents, Waterford	7,450
Inner City Resource Group, Dublin 1	102,800
Ionad Achmaine Sraid na Cathrach, Clonboy, Miltown Malbay, Co Clare	5,000
Irish Congress of Trade Unions, Dublin 1	88,650
Irish Episcopal Commission for Emigrants, Dublin 1	21,000
Irish National Organisation for the Unemployed, Dublin 1	125,145
Inver Community Alert, Drumbarron, Frosses, Co Donegal	10,782
Irish National Widows Association, Dublin 7	6,000
Irish Senior Citizens Parliament, Dublin 3	45,000
Jobstown CDP, Dublin 24	70,660
Kanturk and District Community, Curragh, Co Cork	25,000
Kerry County Network, Tralee, Co Kerry	26,119
Kerry MABS, Tralee, Co Kerry	242,008
Kerry Travellers, Tralee, Co Kerry	105,750
Keyes, Kincora, Carew (KKC) Estate Management, 3 Clover Court, Carew Park, Limerick	6,000
Kilbarrack CDP, Dublin 5	62,000
Kilbarron Women's Project Team, Scanagh, Coolbawn, Nenagh, Co Tipperary	5,000
Kilbeggan/Rahugh Neighbourhood Watch, Co Westmeath	15,664
Kilcommon Activity Group for the Elderly, Gorthletilla, Co Mayo	7,788
Kildare MABS, Co Kildare	189,710
Kildare Community Services, Co Kildare	16,434
Kilkenny MABS, Co Kilkenny	122,382
Kilkerley Community Development Group Ltd., Donaghmore, Dundalk, Co Louth	5,000
Killimer/Knockerra Community Alert, Kilrush, Co Clare	5,346
Killinarden Family Resource Centre, Tallaght, Dublin 24	70,515
Killinkere Development Association, Main Street, Virginia, Co Cavan	6,000
Kilmihil Community Development, Co Clare	7,200
Kilmore West CDP, Dublin 5	65,490

Kilrush Family Resource Centre, Co Clare	28,980
Kiltimagh & District CDP, Co Mayo	84,741
Knockanrawley CDP, Tipperary	142,167
Laois MABS, Portlaoise, Co Laois	69,120
Laragh & Glendalough Community Alert, Glenmacnass, Glendalough, Co Wicklow	5,346
Larchville Lisduggan CDP, Waterford	59,866
Latteragh Community Group, Kilnafinch, Nenagh, Co Tipperary	6,500
Le Cheile CDP, Dundalk, Co Louth	57,200
Le Cheile Family Resource Centre, Mallow, Co Cork	47,544
Leamlara Hall Committee, Co Cork	11,000
Learning, Education, Access and Partnership, Kerry Travellers Development, Tralee, Co Kerry	8,000
Leitrim MABS, Balinamore, Co Leitrim	68,352
Letterkenny CDP, Co Donegal	80,370
LHD (Lakeside, Highfield, Dara Park) Community Resource Centre, Newbridge, Co Kildare	28,850
Liberties Men's Group, 80-82 The Coombe, Dublin 8	6,000
Liffey South West MABS, Dublin 8	122,321
Lifford/Clonleigh CDP, Co Donegal	77,311
Limerick Adult Basic Education Network, Co Limerick	8,000
Limerick MABS, Co Limerick	174,000
Limerick Senior Citizens Club, Co Limerick	144,000
Limerick Travellers CDP, Co Limerick	78,700
Link – Cherry Orchard CDP, Dublin 10	69,100
Listry Community Council, Ballymalis, Beaufort, Killarney, Co Kerry	20,000
Little Bray CDP, Co Wicklow	80,880
Longford MABS, Co Longford	60,000
Loreto Centre, Crumlin Road, Dublin 12	8,300
Loughboy Area Resource Centre, Kilkenny	86,750
Lough Community Association, 2 Roselawn, Pouladuff, Cork	12,000
Louisburgh CDP, Co Mayo	152,973
Lourdes Youth & Community, Dublin 1	85,500
Lyreacrompane Community Alert, Listowel, Co Kerry	5,283
Mahon CDP, Cork	113,032
Mahon Family Resources Centre, 1 Ballinure Crescent, Blackrock, Cork	80,000
Mainister Community Alert, Ballygriffin, Croom, Co Limerick	5,670
Mantua Community Alert, Rathcroghan, Ballinagare, Co. Roscommon	8,538
Markets Area Community Resource Organisation (MACRO) CDP, Beresford Place, Dublin 1	65,701
Markiewicz CDP, Dublin 10	58,500
Marrowbone Lane Residents Association, Dublin 8	5,000
Matt Talbot CDP, Dublin 20	75,300
Mayfield CDP, Cork	101,718
Mayfield Neighbourhood Watch, Co Cork	7,830

Mayo Emigrant Liaison Committee, Castlebar, Co Mayo	12,000
Meath MABS, Co Meath	183,606
Meenreagh & District Development Association, Killydonrdon, Co Donegal	5,000
Meitheal, Dublin 2	286,850
Mervue Residents Association, Galway	18,343
Mevagh Family Resource Centre, Na Dunaibh, Co Dhun na nGall	31,000
MIDAS MABS, Clondalkin, Dublin 22	158,155
Middle Parish Community Association, 3 Peter Street, Cork	5,000
Midlands Support Agency, Athlone, Co Westmeath	291,000
Midleton Family Resource Centre, Co Cork	50,004
Mid-West Support Agency, Limerick	371,746
Millenium Project, Thurles, Co Tipperary	37,963
Monaghan MABS, Castleblayney, Co Monaghan	110,395
Moneenroe Community Council, Ban Og, Castlecomer, Co Kilkenny	5,000
Monivea Community Alert Group, Co Galway	8,310
Mooncoin Community Alert, Co Kilkenny	6,993
Mountview Family Resource Centre, Dublin 15	53,000
Mountwood Fitzgerald CDP, Dunlaoighaire, Co Dublin	82,750
Moyross CDP, Limerick	66,408
Mullaghmatt/Cortolvin Family Resource Centre, Monaghan	32,667
Mullingar MABS, Co Westmeath	93,080
Naas Adult and Community Education (NACE), 224 Oakfield Heights, Co Kildare	5,000
Naas Residents Forum Ltd., Co Kildare	36,810
National Adult Literacy Agency, Dublin 1	63,037
National Consultative Committee on Racism and Interculturism, Dublin 2	50,000
National Rehabcare Advocacy Council (NRAC), Nenagh, Resource Centre, Co. Tipperary	5,000
National Traveller Women's Forum, Galway	23,800
Navan Travellers Workshop, Cyws Hall, Fair Green, Co. Meath	5,000
Neighbourhood Watch – Straffan Development Association, Co Kildare	10,460
Neighbourhood Watch Nenagh / No1, Co Tipperary	5,546
Neighbourhood Watch Nenagh / No5, Co Tipperary	9,950
Nenagh Community Network, 84 Silver Street, Nenagh, Co Tipperary	6,500
Network Kildare, Skirteen, Monasterevin, Co Kildare	7,800
New Ross CDP, Co Wexford	20,000
Newbridge Community Alert, Ballinasloe, Co Galway	5,924
Newpark Close Family Resource Centre, Kilkenny	59,962
Newtown Community Care, Charleville, Co Cork	7,984
Nobber Friendship Club, Co Meath	5,724
North Clondalkin CDP, Dublin 22	92,307
North Cork MABS, Mallow, Co Cork	96,340
North Donegal MABS, Letterkenny, Co Donegal	137,067

North Galway MABS, Tuam, Co Galway	76,044
North Leitrim Women's Centre, Manorhamilton, Co Leitrim	34,900
North Mayo MABS, Ballina, Co Mayo	81,034
North Tipperary MABS, Nenagh, Co Tipperary	114,942
North Wall Women's Centre, Dublin 1	72,425
North-West Inner City Women's Network, Dublin 7	53,543
Northside Community Enterprises Ltd., Mallow Road, Cork	30,528
Northside Travellers CDP, Dublin 17	56,110
Offaly MABS, Tullamore, Co Offaly	94,214
O'Malley Park Family Resource Centre, Southill, Limerick	55,250
O'Moore Place Womens Project, Portlaoise, Co Laois	5,000
Oriel / Dundalk MABS, Co Louth	92,585
Oughterard Community Centre, Gortreevagh, Co Galway	21,600
Our Lady of Lourdes CDP, Limerick	85,020
Pallasgreen Community Alert, Co Limerick	6,750
Pan African Organisation, 22/23 Moore Street, Dublin 1	5,000
Parental Equality Dublin , 54 Middle Abbey Street, Dublin 1	9,000
Parentline, Carmichael Centre for Voluntary Groups, North Brunswick St., Dublin 7	7,500
Parents Alone Resource Centre, Dublin 17	99,750
Parents Alone Support Services (PASS), Finglas, Dublin 11	17,234
Parkside CDP, Ballina, Co Mayo	96,750
Partners, 24 Northbrook Road, Dublin 6	118,660
Pavee Point, Dublin 1	180,000
P.I.E.C.E. Project, Darndale, Dublin 17	15,000
Plearáca Teo CDP, Ionad Fiontair, Ros Muc, Co na Gaillimhe	75,000
Pobal ar Áire – Gort a Choirce, Co Donegal	6,017
Pobal Support Agency, Naas, Co Kildare	259,058
Portarlinton Development Association, Co Laois	22,859
Presentation Family Resource Centre, Listowel, Co Kerry	53,605
Priorswood CDP, Dublin 17	60,200
Project West CDP, Finglas, Dublin 11	61,700
Protestant Aid, Dublin 4	50,000
Quarryvale CDP, Dublin 22	70,500
Raheen Family Resource Centre, Clonroche, Co Wexford	29,834
Raphoe Community in Action Ltd., Volt House, Co Donegal	40,000
Rathangan Parish Hall Committee, Duncormick, Co Wexford	5,000
Rathcline Neighbourhood Watch, Lanesboro, Co Longford	6,750
Rathcormack Community Alert, Co Sligo	5,023
Rathkeale/Dromard Community Alert, Co Limerick	6,012
Reaghstown Community Alert, Co Louth	5,805
Rialto CDP, Dublin 8	109,700

Ringsend Action Project CDP, Dublin 4	89,807
Ronanstown Womens CDP, Dublin 22	84,600
Rooskey Community Development Council, Doocastle, Co Mayo	5,000
Roscommon MABS, Co Roscommon	89,603
Rosemount Community Development Group, Dundrum, Dublin 14	8,823
Rowlagh Womens Group, Clondalkin, Dublin 22	60,262
Rural Action Project CDP, Kilrush, Co Clare	127,904
Support Agency Network, c/o Framework, Waterford	16,415
School St/Thomas Bawn Court, Dublin 8	41,865
Security of the Elderly, 6 Marys Lane, Dublin 7	72,483
Security of the Elderly, Bishopstown Branch, Cork	5,562
Shanagolden Community Alert, Co Limerick	11,835
Shanakill Family Resource Centre, Tralee, Co Kerry	50,900
Shandon/North Cathedral Community Association, 11A Easons Avenue, Cork	5,000
Shannon Town Family Resource Centre, Co Clare	22,700
Shannonside Carers Group, Kilrush, Co Clare	7,155
Sherkin Island Development Society, Co Cork	81,000
Slievemore Road Neighbourhood Watch, Drimnagh, Dublin 12	22,608
Sligo Family Centre, 49 The Mall, Sligo	7,100
Sligo MABS, Co Sligo	73,735
Sligo Northside Community Partnership, Co Sligo	67,500
Social and Resource Centre, Ballygar, Co Galway	7,000
Society of St Vincent De Paul, Mitchelstown, Co Cork	6,089
South Donegal MABS, Co Donegal	20,559
South Inner City Community Development Association, Dublin 8	77,100
South Mayo MABS, Castlebar, Co Mayo	79,400
South Tipperary Lone Parents Initiative Ltd, Clonmel Resource Centre, Clonmel, Co Tipperary	5,000
South Tipperary MABS, Clonmel, Co Tipperary	164,650
South West Donegal CDP, Killybegs, Co Donegal	54,167
Southeast Men's Network, Waterford	52,000
Southill CDP, Limerick	106,515
Southside CDP, Drogheda, Co Louth	82,465
Southside Partnership, c/o Pavée Point, Dublin 1	15,000
Southside Travellers Action Group, Sandyford Community Centre, Dublin 18	41,000
Southside Women's Network, Shankill, Dublin 18	13,750
Southwest Clondalkin CDP, Dublin 22	67,300
Southwest Wexford CDP, New Ross, Co Wexford	104,298
SPLTU Tallaght CDP, Dublin 24	63,900
St Mary's Lone Parents Group, 5 Verdant Crescent, Kings Island, Limerick	5,000
St. Andrew's Family Resource Centre, Dublin 2	77,500
St. Annes Youth Centre, Chapel Street, Sligo	8,096

St. Brigid's Family Resource Centre, Waterford	61,928
St. Brigid's Tralee Family Resource Centre, Co Kerry	34,200
St. Canice's Family Resource Centre, Kilkenny	67,464
St. Catherine's Community Services Centre, St. Joseph's Road, Carlow	92,000
St. Cormack's Society, Behy, Crossmolina, Co Mayo	5,501
St. Dominic's Community Council, Mullingar, Co Westmeath	6,210
St. Fergal's Bray CDP, Bray, Co Wicklow	77,000
St. Joseph's Hall Development Committee, Mill Lane, Kilcock, Co Kildare	5,000
St. Kevin's Family Resource Centre, Kilnamanagh, Dublin 24	65,334
St. Margaret's Traveller Group, Dublin 11	10,670
St. Mary's CDP, Kings Island, Limerick	72,275
St. Matthew's Family Resource Centre, Ballyfermot, Dublin 10	45,934
St. Michael's Family Resource Centre, Inchicore, Dublin 8	91,940
St. Munchin's CDP, Thomandgate, Limerick	181,006
St. Munchin's Family Resource Centre, Ballynanty, Limerick	91,500
St Vincent De Paul, Bethany House, Sandymount, Dublin 4	6,237
St. Vincent-De-Paul Society, Hospital, Co Limerick	15,624
St Vincent De Paul, Tuam, Co Galway	9,450
St Vincent De Paul, 8 New Cabra Road, Dublin 7	1,000,000
St Vincent De Paul, Conference of St. Nicholas, Carrick-on-Suir, Co Waterford	7,695
St. Vincent-De-Paul Society, Dunamase, Stradbally, Co Laois	23,272
St. Vincent De Paul, Dublin 7	62,000
Stradbally Concern Group, Co Laois	6,561
South-West Kerry Women's Network, Cahirciveen, Kerry	25,750
TACCTIC, (Together All Communities Can Tackle Issues Constructively) Clonmel CDP, Clonmel, Co Tipperary	61,000
Tallaght Lone Parents CDP, Dublin 24	70,000
Tallaght Lone Parents Network, Dublin 24	15,000
Tallaght MABS, Dublin 24	133,250
Tallaght Travellers CDP, Dublin 24	68,950
Tallaght Travellers Project, Tallaght, Dublin 24	12,870
Tang Muintir Na Tire Community Council, Ballymahon, Co Longford	20,000
Taugheen Community Alert Group, Clogherbeg, Claremorris, Co Mayo	5,063
Teamworks, Hollyhill, Cork	250,352
Templeogue & District Retirement Association, Terenure, Dublin 6	12,225
Templeshannon CDP, Enniscorthy, Wexford	162,097
The Glen Resource Centre Management Committee, Cork	11,000
The People's Resource Centre, Kells, Co Meath	29,489
The 'Safe Home' Programme, Mulranny, Co Mayo	6,100
The Suir CDP, 1 Castle Street, Carrick-on-Suir, Co Tipperary	66,700
Threshold, Dublin 7	7,500

Thurles Community Social Services, Co Tipperary	8,370
Tinryland Community Alert, Carlow.	5,839
Tipperary Council of Muintir na Tire, Co Tipperary	15,201
Tipperary Lakeside Development Co., The Old Church, Borrisokane, Co Tipperary	10,000
Togher Neighbourhood Watch, Cork	12,468
Tosach, Dublin 1	264,029
Tralee CDP, Kerry	84,278
Tralee Women's Forum, Co Kerry	35,200
Treoir, 36 Upper Rathmines Road, Dublin 6	24,000
Trim Family Resource Centre, Co Meath	20,000
Trinity Adult Resource Group, Donaghmede, Dublin 13	20,000
Triskele, Carrickmacross, Co Monaghan	376,995
Tuam CDP, Co Galway	87,700
Tullacmongan Family Resource Centre, Cavan	40,834
Tullamore Social Services, Offaly Street, Tullamore, Co Offaly	21,627
Tullamore Travellers CDP, Co Offaly	106,500
Tus Nua, YMCA Buildings, Marlboro Street, Cork	7,500
Vista, Dublin 8	53,886
Warrenmount Community Education and Development Centre, Blackpitts, Dublin 8	10,000
Waterford Care of the Aged, Co Waterford	11,703
Waterford MABS, Co Waterford	179,300
Waterford Travellers, Co Waterford	36,860
We the People CDP, Holyhill, Cork	90,538
West Cork MABS, Dunmanway Co Cork	100,043
West Cork Travellers, Clonakilty, Co Cork	31,577
West Donegal MABS, Letterkenny, Co Donegal	5,000
West Tallaght CDP, Dublin 24	93,125
West Training & Development, Galway	48,236
West Training, Merchant's Road, Galway	408,708
West Waterford MABS, Dungarvan, Co Waterford	66,000
Western Women's Link, Liosban, Galway	22,000
Westside Resource Centre, Galway	113,019
Wexford MABS, Co Wexford	107,729
Whitefriar St. Development Project, Aungier St., Dublin 2	6,000
Wicklow Travellers Group, Co Wicklow	27,878
Wolfe Tone Villas Womens Group, Wexford	23,431
Women of the Northwest, Ballina, Co Mayo	61,296
Women Together, Tallaght, Dublin 24	62,762
Womens Aid, Dublin 7	193,500
Womens Project, Mullingar, Co Westmeath	40,722

14. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	1,196
IT Consumables	<u>41</u>
	<u>1,237</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	1,220
Notional Service	18
CSWOP Schemes	1,308
Pay Related Social Insurance	513
Interstat Value Added Tax	12
Withholding Tax	<u>31</u>
	<u>3,102</u>

E. SULLIVAN
Accounting Officer
DEPARTMENT OF SOCIAL, COMMUNITY AND FAMILY AFFAIRS
28 March 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social, Community and Family Affairs for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Social, Community and Family Affairs. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001. Attention is drawn to Chapter 11 of the report for 2001 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31 December 2001, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.	Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)			
	Original	£25,519,000		
	Supplementary	<u>1,400,000</u>	26,919	-
B.	Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) (National Lottery Funded)	<u>11,000</u>	<u>11,000</u>	-
Total		<u>37,919</u>	<u>37,919</u>	-

The Statement of Accounting Policies and Principles form part of this Account.

PHILIP FURLONG
Oifigeach Cuntasaíochta
AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN
28 Márta 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán in respect of the Vote for An Chomhairle Ealaíon. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch 31 Nollaig 2001, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Oifig an Aire Ealaíon, Oidhreacht, Gaeltachta agus Oileán, agus le haghaidh seirbhísí áirithe atá faoi riaradh na hOifige sin, lena n-áirítear deontais áirithe agus ildeontais-i-gcabhair.

Seirbhís		Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
ADMINISTRATION				
RIARACHÁN				
A.1.	Tuarastail, Pá agus Liúntais	22,506	21,568	-
A.2.	Costais Taistil agus Cothaithe	1,500	1,701	4
A.3.	Costais Theaghmhasacha	1,540	1,827	57
A.4.	Seirbhísí Poist agus Teileachumarsáide	906	1,137	15
A.5.	Fearais agus Soláthairtí Oifige	2,739	1,734	(106)
A.6.	Costais Áitreabh Oifige	1,722	1,618	26
A.7.	Seirbhísí Comhairleoireachta	1,012	623	9
EALAÍONA AGUS CULTÚR (ARTS AND CULTURE)				
B.	Payments to match resources generated by the National Museum, the National Library and the National Archives (Grant-in-Aid Fund)	959	516	18
C.1.	General expenses of the main Cultural Institutions (Grant-in-Aid Fund)	9,950	9,950	624
C.2.	Cultural Projects			
	<i>Meastachán bunaidh</i>	<i>£3,925,000</i>		
	<i>Meastachán forlíontach</i>	<i>1,400,000</i>	5,325	6,330
C.3.	Cultural Development			
	<i>Meastachán bunaidh</i>	<i>£7,943,000</i>		
	<i>Meastachán forlíontach</i>	<i>(2,000,000)</i>	5,943	5,183
C.4.	Heritage Fund	3,000	3,000	-
AN GHAEILGE AGUS AN GHAEILTACHT				
D.	Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	2,800	3,000	-
E.	Scéimeanna Feabhsúcháin sa Ghaeiltacht			
	<i>Meastachán bunaidh</i>	<i>£9,800,000</i>		
	<i>Meastachán forlíontach</i>	<i>2,000,000</i>	11,800	11,593
F.	Scéimeanna Cultúrtha agus Sóisialta	4,310	4,318	2
G.	Oifig Eorpach do Theangacha Neamhfhorleathana	41	20	-
H.1.	Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)			
	<i>Meastachán bunaidh</i>	<i>£4,559,000</i>		
	<i>Meastachán forlíontach</i>	<i>400,000</i>	4,959	4,959

Seirbhís		Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
H.2.	Údarás na Gaeltachta - Deontais do Thionscail (Deontas-i-gCabhair)			
	<i>Meastachán bunaidh</i> £14,000,000			
	<i>Meastachán forlontach</i> <u>(1,400,000)</u>	12,600	12,600	-
H.3.	Údarás na Gaeltachta - Caiteachas Caipitil ar Fhoirgnimh (Deontas-i-gCabhair)			
	<i>Meastachán bunaidh</i> £13,750,000			
	<i>Meastachán forlontach</i> <u>1,700,000</u>	15,450	15,450	-
H.4.	Údarás na Gaeltachta - Toghcán	108	78	-
I.	Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)(Crannchur Náisiúnta)	1,750	1,750	-
J.	Íocaíocht leis an Foras Teanga	10,555	10,152	-
CRAOLACHÁN AGUS SCANNÁNAÍOCHT (BROADCASTING AND FILM)				
K.	Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)			
	<i>Meastachán bunaidh</i> £68,750,000			
	<i>Meastachán forlontach</i> <u>7,000,000</u>	75,750	74,391	-
L.	Payment to An Post for Collection of Broadcasting Licence Fees	7,646	7,646	-
M.1.	Commissions and Special Inquiries			
	<i>Meastachán bunaidh</i> £11,000			
	<i>Meastachán forlontach</i> <u>140,000</u>	151	141	-
M.2.	Caiteachas i ndáil le bunú Córas Chraolacháin Dhigiteach.	1,100	1,217	-
M.3.	An Coimisiún um Radio agus Telefís Neamhspleách caitheachas Reatha (Deontas-I-gcabhair)	1,611	665	-
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)			
	<i>Meastachán bunaidh</i> £1,103,000			
	<i>Meastachán forlontach</i> <u>100,000</u>	1,203	1,203	-
N.2.	Irish Film Board - Capital Expenditure (Grant-in-Aid)			
	<i>Meastachán bunaidh</i> £7,650,000			
	<i>Meastachán forlontach</i> <u>200,000</u>	7,850	7,850	-
O.1.	Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge Caiteachas Reatha (Deontas-i-gCabhair)			
	<i>Meastachán bunaidh</i> £16,031,000			
	<i>Meastachán forlontach</i> <u>2,000,000</u>	18,031	18,030	-
O.2.	Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge - Caiteachas Caipitil (Deontas-i-gCabhair)	2,400	2,400	-

Seirbhís		Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
OIDHREACHT (HERITAGE)				
P.1.	Grant-in-Aid for An Chomhairle Oidhreachta (Heritage Council) Administrative Expenses	2,061	1,074	-
P.2.	Grant-in-Aid for An Chomhairle Oidhreachta (Heritage Council) (National Lottery Funded)	5,925	5,925	-
Q.1.	Education and Visitor Services	425	351	1
Q.2.	Miscellaneous Services at Visitor Centres	520	391	3
R.	Maintenance and Supplies	223	177	-
S.	National Parks and Wildlife Service	16,810	15,398	260
T.1.	Inland Waterways	100	178	-
T.2.	Grant to Waterways Ireland			
	<i>Meastachán bunaidh</i>	<i>£22,074,000</i>		
	<i>Meastachán forlíontach</i>	<i>(4,400,000)</i>		
		17,674	16,241	255
U.	Historic Properties	15,774	15,610	385
V.	National Monuments and Architectural Protection	17,787	18,611	300
SEIRBHÍSÍ EILE (OTHER SERVICES)				
W.	Oileáin	5,470	5,479	35
X.	Overseas Marketing	<u>498</u>	<u>336</u>	<u>31</u>
An Mór-Iomlán				
	<i>Meastachán bunaidh</i>	<i>£313,844,000</i>		
	<i>Meastachán forlíontach</i>	<i>7,140,000</i>		
		320,984	312,421	2,741
<i>Deduct:-</i>				
Y.	Appropriations in Aid			
	<i>Meastachán bunaidh</i>	<i>£82,157,000</i>		
	<i>Meastachán forlíontach</i>	<i>7,139,000</i>		
		<u>89,296</u>	<u>88,010</u>	<u>290</u>
An Glan-Iomlán				
	<i>Meastachán bunaidh</i>	<i>£231,687,000</i>		
	<i>Meastachán forlíontach</i>	<i>1,000</i>		
		<u>231,688</u>	<u>224,411</u>	<u>2,451</u>
MÉID CRUINN LE TABHAIRT SUAS		£7,276,830	€ 9,239,668	

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 and Heritage Assets such as artefacts and manuscripts, have not been valued. Neither has it been the practice up to now to value related properties and sites but it is intended to do so in future Appropriation Accounts.

(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

2. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			224,411
Changes in Capital Assets			
Purchases Cash	(2,592)		
Disposals Cash	62		
Depreciation	1,840		
Loss on Disposals	<u>91</u>	(599)	
Assets Under Development			
Cash Payments		(25)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(603)		
Decrease in Stock	<u>66</u>	<u>(537)</u>	<u>(1,161)</u>
Direct Expenditure			223,250
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	5,203		
Notional Rents	<u>3,728</u>		<u>8,931</u>
Operating Cost			<u>232,181</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 4)			7,773
Assets Under Development (Note 5)			<u>25</u>
			7,798
Current Assets			
Stocks (Note 17)		889	
Prepayments		282	
Accrued Income		290	
Other Debit Balances:			
Advances to OPW	2,028		
Other Suspense Items	<u>11,362</u>	<u>13,390</u>	
Total Current Assets		<u>14,851</u>	
Less Current Liabilities			
Accrued Expenses	3,023		
Other Credit Balances:			
Due to State (Note 18)	298		
Other Suspense Items	<u>7,386</u>	10,707	
PMG Balance and Cash	(20,301)		
Less Orders Outstanding	<u>21,716</u>	1,415	
Net Liability to the Exchequer (Note 6)		<u>4,291</u>	
Total Current Liabilities		<u>16,413</u>	
Net Current Liabilities			<u>(1,562)</u>
Net Assets			<u><u>6,236</u></u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Plant and Machinery	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2001 ¹	7,477	4,603	3,009	15,089
Additions	1,040	1,093	534	2,667
Disposals	(344)	(3)	-	(347)
Gross Assets at 31 December 2001	<u>8,173</u>	<u>5,693</u>	<u>3,543</u>	<u>17,409</u>
Accumulated Depreciation				
Opening Balance at 1 January 2001 ¹	3,893	2,461	1,637	7,991
Depreciation for the year	690	856	294	1,840
Depreciation on Disposals	(194)	(1)	-	(195)
Cumulative Depreciation at 31 December 2001	<u>4,389</u>	<u>3,316</u>	<u>1,931</u>	<u>9,636</u>
Net Assets at 31 December 2001	<u>3,784</u>	<u>2,377</u>	<u>1,612</u>	<u>7,773</u>

Note:

1. The opening balances for Plant and Machinery, Office Equipment and Furniture and Fittings differ from the corresponding closing balances in the 2000 Appropriation Account, as an inventory and valuation of assets held by the Cultural Institutions, Organisation Unit, Tory Island and the Information Technology Section was carried out to identify the opening balances of these assets at 1 January 2001. An inventory and valuation of Furniture held by the Departments offices will be carried out in 2002.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2001

	In House Computer Applications £'000
Amounts brought forward at 1 January 2001	-
Cash Payments for the Year	25
Transferred to Asset Register	-
Amounts carried forward at 31 December 2001	<u>25</u>

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtors and Creditors Balances held at 31 December 2001

	£'000	£'000
Surplus to be surrendered		7,277
Less Exchequer Grant Undrawn		<u>(2,986)</u>
Net Liability to the Exchequer		<u>4,291</u>
Represented by:		
Debtors		
Debit Balances: Suspense		13,390
Less: Creditors		
Due to State	(298)	
Credit Balances: Suspense	(7,386)	
Net PMG position and cash	<u>(1,415)</u>	<u>(9,099)</u>
		<u>4,291</u>

7. MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Subhead	Less/(More) Than Provided £'000	Explanation
A.4.	(231)	The overspend arose mainly due to the increased number of locations.
A.5.	1,005	Staff resources did not facilitate the initiation of some I.T. Projects
A.7.	389	The underspend arose from the delay in commencing and advancing projects such as the Planning Applications System, Management Information Framework system, the Personnel system, and other projects.
B.	443	The low level of expenditure reflects reduced receipts recorded under Appropriation-in-Aid Y3, Y4 and Y5. The National Museum receipts were less than anticipated because the new museum shop which opened in July 2001 was in the initial phase of development and the planned corporate hospitality/restaurant facility in Collins Barracks did not become available in 2001. The National Library income from heraldic fees, shop sales and reprographic sales did not meet expectations. The Department's policy was to defer all price increases until after the introduction of the Euro. Therefore the National Archives could not introduce a fee increase which resulted in the receipts being less than anticipated.
C.2.	(1,005)	The excess was largely due to the fact that an opportunity arose for the National Museum to acquire the Miseach book shire.

Subhead	Less/(More) Than Provided £'000	Explanation
C.3.	760	The Bray Arts Centre did not draw down the anticipated amount largely due to legal problems and the Ark Cultural Trust for Children project did not draw down its full allocation as insufficient certified receipts were provided.
D	(200)	Bíonn an buiséad teoranta ach má chomhlíonann iarratasóir coinníollacha na Scéime san reachtaíocht ceadáítear dontas dó/dí. Cé go bhfuil teorainn ag baint leis an ndáil, braitheann an Scéim ar leibhéal an éilimh. Tharla an éagsúlacht de thoradh an leibhéal rannpháirteachais.
G.	21	Dúnadh Oifig an Bhiuró I mBaile Atha Cliath i rith na bliana.
H.4.	30	Ní raibh na sonrasc iomlán cuí i dtaca le reachtáil Toghcháin Údarás na Gaeltachta 1999 faighte ag an Roinn chun na híocaíochtaí ar fad a dhéanamh.
M.2.	(117)	The contract with the team of Consultants engaged to advise the Minister in relation to the digital television project was extended which resulted in an increase in the fee to be paid.
M.3.	946	It was agreed with the Department of Finance that a saving of £0.8 million would be made to offset additional expenditure on Votes 41 and 43 under Supplementary Estimates. The remainder of the saving arises because recruitment of additional staff by the Broadcasting Commission of Ireland (formally the Independent Radio and Television Commission) to the level anticipated did not take place in 2001.
M.4.	500	It was agreed with the Department of Finance that a saving of £0.5 million would be made to offset additional expenditure on Votes 41 and 43 under Supplementary Estimates.
P.1.	987	It was agreed with the Department of Finance that a saving of almost £0.94 million would be made to offset additional expenditure on Votes 41 and 43 under Supplementary Estimates.
Q.1	74	Marketing of Heritage Sites was curtailed due to the Foot and Mouth crisis.
Q.2.	129	It was agreed with the Department of Finance that, as a result of the outbreak of Foot and Mouth Disease, there would be a saving of £0.16 million. This could be used to offset additional expenditure on Votes 41 and 43 under Supplementary Estimates. The actual saving was lower, as sites were re-opened earlier than expected.
R.	46	Some projected expenditure at sites was deferred because of delays caused initially by Foot and Mouth disease precautions and it was not feasible to undertake the projects when the sites reopened to visitors.
S.	1,412	The Capital saving arose due to (a) the amount of payments arising from the designation of lands as Special Areas of Conservation being less than expected due to the lower take up and delays in agreement, (b) the delay in purchasing the Clara Bog, and (c) the delay in bringing the Doneraile and Ballycroy projects to construction stage.
T.1.	(78)	The expenditure figure does not reflect fee receipts for attendance at the World Canals Conference which were received in 2002.
T.2.	1433	The underspend is attributable to delays in recruiting staff as the main recruitment drive only commenced in November 2001. There was also delays in starting the Information Technology's system project.
X.	162	The marketing of Heritage Sites and the National Cultural Institutions overseas was curtailed due to the Foot and Mouth crisis.

8 LEITHRIS-I-gCABHAIR

	Mar a Measadh	Mar a Fuarthas
	£	£
1 Fáltais Ilghnéitheacha	60,000	21,811
2 Aisíoc tuarastal áirithe	58,000	205,248
3 Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	550,000	263,330
4 Fáltais i ndáil leis an Leabharlann Náisiúnta (National Library)	350,000	222,432
5 Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	59,000	36,372
6 Taillí ceadúnais craolacháin		
<i>Meastachán bunaidh</i>	<i>£76,000,000</i>	
<i>Meastachán forlíontach</i>	<i>7,139,000</i>	
	83,139,000	81,817,207
7 Rents (including receipts from lettings of fishing rights, etc.)	152,000	73,296
8 Miscellaneous Services at Visitor Centres	643,000	638,733
9 Sales of Property	15,000	-
10 Charges at National Parks and Wildlife Sites	570,000	431,341
11 Charges at National Monuments and Historic Properties	3,120,000	3,012,248
12 Charges for use of Inland Waterways	170,000	491,944
13 Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	410,000	796,280
14 Fáltais a bhaineann le caiteachas i ndáil le bunú chóras chraolacháin dhigiteach	-	-
An tIomlán	89,296,000	88,010,242

Míniú

- The deficit here arises from the fact that there were two Miscellaneous Receipts Subheads in 2001 (there was a surplus on the second one – Y13). For 2002 the two Miscellaneous Subheads have been amalgamated as Y1.
- A higher than expected number of additional staff went on secondment from the Department to other bodies during the course of the year. The salaries of the staff concerned are recouped from the relevant bodies.
- The reduced level of income arose because the new museum shop, which opened in July 2001, was in the initial phase of development and the planned corporate hospitality/restaurant in Collins Barracks did not come on stream in 2001.
- The National Library did not have a major exhibition in 2001 and this led to lower publications sales. Also income from such activities as heraldic fees, shop sales and reprographic sales was less than anticipated.
- Due to Departmental policy in relation to the introduction of the Euro, the introduction of an anticipated increase in charges by the National Archives was not implemented in 2001.
- The Foot and Mouth crisis impacted on receipts for cattle grazing and fishing rights.
- There were no sales of property in 2001.
- Sites were closed for a period due to the Foot and Mouth crisis.
- The 2001 Appropriations-in-Aid figure includes an amount of £194,000 that related to an audit adjustment for year 2000 in relation to income received directly by Waterways Ireland in that period. The balance of the surplus relates to a Tourism Angling grant.
- This Appropriations-in-Aid subhead is used to account for miscellaneous receipts such as cancelled drafts, out-of-date drafts and sales of publications at Heritage Sites. By its nature, receipts in this subhead are difficult to estimate, and can fluctuate considerably. (See also the note on Y1).

9. COMMITMENTS

(a) Global Commitments

The global figure for non-capital commitments likely to arise in 2002 and subsequent years is estimated to be £3,005,673.

(b) Multi-annual Capital Commitments

Expenditure was incurred on one project during 2001 where the total estimated cost of the project will exceed £5 million. Particulars of the project are:

Project	Cumulative Expenditure to 31/12/2000 £	Expenditure 2001 £	Subsequent Years £
Boyne Valley Visitor Centre	8,498,463	1,703	-

10. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2001 was £1,618,000.

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	449,243	262	18	15,781
Overtime and extra attendance	1,036,403	454	71	28,270
Miscellaneous	<u>253,005</u>	422	1	5,505
Total extra remuneration	<u>1,738,651</u>			

Note:

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 £44,872 were made. This sum included individual payments to a total of 74 officers ranging from £ 300 to £1,500. There were six team awards ranging from £280 to £1,200, totalling £4,422.

A total of £165,087 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work. (Department of Finance delegated sanction of August 1991)

Sums totalling £279,412 were paid in settlement of claims for personal injuries on State property. (Department of Finance delegated sanction of August 1991).

Amounts totalling £35,612 were paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of £1,596,000 was included in the Estimates for 2002.

Subhead C2 current expenditure includes an amount of £457,850 in relation to the severance package for the former Director of the Irish Museum of Modern Art.

An ex-gratia payment of £5,000 was paid to the Petrie Museum, University of London in respect of assistance with the Champollion Project.

A sum of £119,522 was paid as interest on legal costs incurred by the Plaintiff as a result of the High Court action and Supreme Court Appeal which found An Blascaod Mór National Historic Park Act 1989 to be unconstitutional. (Department of Finance delegated sanction of August 1991 refers).

A sum of £140,041 was paid as legal costs and interest on legal costs incurred by the Broadcasting Complaints Commission (BCC) as a result of a High Court Judicial Review and Supreme Court Appeal in the matter of the Broadcasting Authority Acts involving the applicant and the BCC and RTÉ.

A sum of £64,458 was received from the Change Management Fund Subhead N of the Vote of the Department of Finance in respect of the Management Information Framework project.

8 retired Civil Servants in receipt of civil service pensions were re-engaged at a cost of £99,919.

An amount of £106,806 was received from the Change Management Fund, Subhead N of the Vote of the Department of Finance for the Performance Management and Development System. The funds received were as follows:

Subhead A.1. (Salaries)	£41,407
Subhead A.3. (Training)	£18,169
Subhead A.7. (Consultancy)	£47,230

13. EU FUNDING

The outturn shown in Subheads C.2., C.3., H.2., H.3., S., T.1., T.2., and V 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 2001 on account of which payments were made in the year is as follows.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2001	Cumulative Expenditure to 31/12/2001
		£	£
Broadcasting Complaints Commission	1977	141,232	341,902

15. MISCELLANEOUS ACCOUNTS

E. Is mar seo a leanas a bhain caiteachas ar Scéimeanna Feabhsúcháin sa Ghaeltacht:-

Caiteachas Caipitil:	£	£
Bóithre	9,023,546	
Uisce agus Séarachas	16,530	
Muiroibreacha	1,458,591	
Hallai agus Coláistí Gaeilge	505,575	
Áiseanna Caitheamh Aimsire	588,900	
		<u>11,593,142</u>

F. Is mar seo a leanas a bhain caiteachas ar na deontais chun cabhrú le:-

	£	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an	534,100	
Ghaeilge gnáththeanga an teaghlaigh acu		
Lucht iostais a choinníonn foghlaimeoirí aitheanta Gaeilge	2,640,146	
Seirbhísí ilghnéitheacha (Siamsa Tíre, etc.)	<u>1,143,655</u>	
		<u>4,317,901</u>

Cuntas Chiste na Gaeilge

	£	£
Fuilleach ar 1 Eanáir 2001	405,878	
Deontas-I-gCabhair 2001	<u>1,750,000</u>	2,155,878

locaíochtaí le:-

An Biúró Eorpach	15,000	
Aonaid Ollscolaíocht trí Ghaeilge sa Ghaeltacht	5,000	
Áras Uí Dhalaigh	52,707	
Baile Atha Cliath le Gaeilge	17,675	
Bord na Leabhar Gaeilge	660,000	
Comhairle Chondae na Gaillmhe	10,000	
Comhaltas Ceoltóirí Éireann	637,565	
Comhaltas na Mac Léinn, Gaillimh	10,000	
Comhdháil Náisiúnta na Gaeilge	11,945	
Comhluadar	9,000	
Cumman na bhFiann	13,803	
Féile na hInse	2,100	
Féile Phan-Cheilteach	5,791	
Fondúireacht Cholmcille	7,000	
Gael-Taca, Corcaigh	31,000	
Gaillimh le Gaeilge	125,000	
Glór na nGael	2,000	
Iomairt Cholm Cille	81,191	
Ionad Ealaíon is Dúchais Naomh Eoin	6,000	
Lá - Nuachtán nGael	5,789	
Meánscoil Dhoire	30,000	
Pobal	7,804	
Scoil na nÓg, Gleann Maghair	52,000	
Scoil Theangachta nua - Cheilteacha	7,500	
Spleodar	3,000	
Taibhdhearc na Gaillimhe	209,154	
Tiobraid Árann ag Labhairt	<u>30,000</u>	<u>2,048,024</u>

Fuilleach ar 31 Nollaig 2001107,854

Grant-in-Aid Fund to Match Resources Generated by the National Museum, the National Library and the National Archives - Account of Receipts and Payments for the year ended 31 December 2001.

	National Museum £	National Library £	National Archives £	Total £
Grant from Subhead B	263,360	216,658	36,372	516,390

**Grant-in-Aid Fund for General Expenses of the Main Cultural Institutions
Account of Receipts and Payments for the year ended 31 December 2001.**

	£	£
Balance at 1 January 2001 ¹		205,415
Grant-in-Aid - Subhead C.1		<u>9,950,000</u>
		10,155,415

Payments

Irish Museum of Modern Art	2,800,000	
National Museum	2,884,630	
National Library	1,645,054	
National Archives	600,956	
National Archives Advisory Council	6,020	
Chester Beatty Library	980,000	
National Concert Hall	<u>940,000</u>	<u>9,856,660</u>
Balance at 31 December 2001		<u><u>298,755</u></u>

Note:

1. The closing balance at 31 December 2000 was overstated in the Department's 2000 Appropriation Account. The opening balance at 1 January 2001 has been adjusted to reflect the correct balance as per the Department's accounts system.

National Museum Non-Voted Moneys Account

	£
Balance at 1 January 2001	26,529
Sponsorship/Donations	<u>230,945</u>
	257,474
Payments	<u>225,311</u>
Balance at 31 December 2001	<u><u>32,163</u></u>

16. NATIONAL LOTTERY FUNDING

Subhead	£'000
1. Íocaíocht le Ciste na Gaeilge	1,750
P.2. An Comhairle Oidhreachtá- Current	1,585
P.2. An Comhairle Oidhreachtá- Capital	<u>4,340</u>
	<u><u>7,675</u></u>

17. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery, first aid, miscellaneous	207
IT Consumables	37
Other (includes consumables in local depots e.g. building materials, small plant, protective clothing etc.)	<u>645</u>
	<u>889</u>

18. DUE TO THE STATE

The amount due to the State at 31 December 2001 consisted of:	£'000
Income Tax	119
Pay Related Social Insurance	104
Pension Contributions	96
Withholding Tax	145
Value Added Tax	<u>(166)</u>
	<u>298</u>

PHILIP FURLONG

Oifigeach Cuntasaíochta

AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN

28 March 2002

Teastas an Ard-Reachtaire Cuntas agus Ciste

Tá iniúchadh déanta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993, ar Chuntas Leithreasa an Vóta don Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán i gcomhair na bliana 2001. Rinneadh an Cuntas Leithreasa a ullmhú de réir an Ráitis maidir le Polasaithe agus Prionsabail Cuntasaíochta ar leathanaigh v-viii. Tá freagrachtaí an Oifigigh Cuntasaíochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bonn leis an tuairim faoin iniúchadh, leagtha amach ar leathanaigh iii-iv.

Fuair mé an fhaisnéis agus na mínithe go léir a mheas mé a bheith riachtanach chun críocha m'iniúchta. I mo thuairim, choimeád an Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán leabhair chuí chuntais. Tá an Cuntas Leithreasa ar comhréir leis na leabhair chuntais.

I mo thuairim, léiríonn an Cuntas Leithreasa go cuí fáltas agus caiteachais an Vóta don bhliain dar chríoch 31 Nollaig 2001.

JOHN PURCELL

*Ard-Reachtaire Cuntas agus Ciste**13 Meán Fómhair 2002*

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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 grants-in-aid.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	2,455	1,896	-
A.2.	Travel and Subsistence	49	44	-
A.3.	Incidental Expenses	1,350	1,542	(656)
A.4.	Postal and Telecommunications Services	106	63	-
A.5.	Office Machinery and Other Office Supplies	330	331	12
A.6.	Office Premises Expenses	406	342	85
A.7.	Consultancy Services	169	83	2
OTHER SERVICES				
B.	Grant-in-Aid Fund for Acquisitions and Conservation	1,065	1,065	2
C.	Grant-in-Aid Fund for National Gallery Jesuit Fellowship	30	30	-
D.	National Gallery Development Project			
	<i>Original</i>	<i>£5,135,000</i>		
	<i>Supplementary</i>	<i><u>1,000,000</u></i>	<i><u>6,135</u></i>	<i><u>6,135</u></i>
	Gross Total	12,095	11,531	(475)
<i>Deduct:-</i>				
E.	Appropriations in Aid	<u>1</u>	<u>1</u>	<u>-</u>
	Net Total	<u>12,094</u>	<u>11,530</u>	<u>(475)</u>
SURPLUS TO BE SURRENDERED		£564,426	€ 716,674	

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

NOTES

1. OPERATING COST STATEMENT FOR 2001

	£'000	£'000	£'000
Net Outturn			11,530
Changes in Capital Assets			
Purchases Cash	(286)		
Depreciation	<u>160</u>	(126)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(637)	
Increase in Stock		<u>(11)</u>	<u>(774)</u>
Direct Expenditure			10,756
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>601</u>
Operating Cost			<u>11,357</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001

	£'000	£'000	£'000
Capital Assets (Note 3)			466
Current Assets			
Stocks (Note 10)		15	
Prepayments		728	
PMG Balance and Cash	1,967		
Less Orders Outstanding	<u>(969)</u>	998	
Amount Owed by the Exchequer (Note 4)		<u>223</u>	
Total Current Assets		1,964	
Less Current Liabilities			
Accrued Expenses	253		
Other Credit Balances:			
Grant-in-Aid Fund for acquisitions and conservation (Note 9)	324		
Millennium Wing Funding	845		
National Gallery Jesuit Fellowship Grant-in-aid Fund (Note 9)	<u>52</u>		
Total Current Liabilities		<u>1,474</u>	
Net Current Assets			<u>490</u>
Net Assets			<u>956</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2001

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2001	678	243	921
Additions	<u>205</u>	<u>90</u>	<u>295</u>
Gross Assets at 31 December 2001	<u>883</u>	<u>333</u>	<u>1,216</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2001	470	120	590
Depreciation for the year	<u>131</u>	<u>29</u>	<u>160</u>
Cumulative Depreciation at 31 December 2001	<u>601</u>	<u>149</u>	<u>750</u>
Net Assets at 31 December 2001	<u>282</u>	<u>184</u>	<u>466</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 2001

	£'000	£'000
Surplus to be surrendered		565
Less Exchequer Grant Undrawn		<u>(788)</u>
Net Liability from the Exchequer		<u>(223)</u>
Represented by:		
Debtors		
Net PMG position and cash		998
Less: Creditors		
Grant-in-Aid Fund for acquisitions and conservation	(324)	
Millennium Wing Funding	(845)	
National Gallery Jesuit Fellowship Grant-in-aid Fund	<u>(52)</u>	<u>(1,221)</u>
		<u>(223)</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	559	This saving arose due to a number of posts not being sanctioned.
A.3.	(192)	This increase arose because of advertising/promotional expenditure on the Impressionist Exhibition and increased training costs in preparation of the opening of the Millennium Wing in January 2002.
A.4.	43	Internet/E-mail facilities became operational later than planned in October 2001.
A.6.	64	Expenditure in this area was considerably less than anticipated due to the delay in opening the Millennium Wing.
A.7.	86	Expenditure in this area was considerably less than anticipated because of the delay in opening the Millennium Wing.

6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Miscellaneous Receipts	<u>1,000</u>	<u>1,213</u>

Explanation of Variation

- The surplus arose due to the cancellation of outstanding cheques by the PMG.

7. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	2,068	1	-	-
Overtime and extra attendance	227,028	63	8	11,188
Shift and roster allowances	111,570	50	-	-
Total extra remuneration	<u>340,666</u>			

Note:
Certain individuals received extra remuneration in more than one category.

8. MISCELLANEOUS ITEMS

A sum of £70,275 was received from the Information Society Fund, Subhead Q of the Department of Finance Vote, for the Gallery Virtual Reality Project.

9. MISCELLANEOUS ACCOUNTS

Grant-In-Aid Fund For Acquisitions And Conservation

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals	Totals
	£	£	£	£
Balance at 1 January 2001	99,496	14,486	19,048	133,030
Grant-in-Aid 2001 (Subhead B.)	1,000,000	45,000	20,000	1,065,000
Expenditure 2001	<u>(813,926)</u>	<u>(45,132)</u>	<u>(14,724)</u>	<u>(873,782)</u>
Balance at 31 December 2001	<u>285,570</u>	<u>14,354</u>	<u>24,324</u>	<u>324,248</u>

Grant-In-Aid Fund For The National Gallery Jesuit Fellowship

	£
Balance at 1 January 2001	22,300
Grant-in-Aid 2001 (Subhead C.)	30,000
Expenditure 2001	<u>-</u>
Balance at 31 December 2001	<u>52,300</u>

10. STOCKS

Stocks at 31 December 2001 comprise:	£'000
Stationery	11
Cleaning Materials	<u>4</u>
	<u>15</u>

RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY
18 April 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the National Gallery. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

FLOOD RELIEF

ACCOUNT of the sum expended, in the year ended 31 December 2001, 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	Outturn	Closing Accruals
		£'000	£'000	£'000
A.	Flood Relief - Grants for Home Relocation Assistance	250	5	-
B.	Financial Assistance to certain victims of flooding in Limerick	1	13	-
C.	Flood Relief - Grant to the Irish Red Cross Society	<u>2,000</u>	<u>1,750</u>	-
Total		<u>2,251</u>	<u>1,768</u>	=
SURPLUS TO BE SURRENDERED		£483,000	€ 613,283	

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 2001

	£'000
Net Outturn	1,768
Changes in Net Current Assets	-
Direct Expenditure	<u>1,768</u>
Operating Cost	<u>1,768</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 2001

	£'000
Surplus to be surrendered	483
Less Exchequer Grant Undrawn	(483)
Net Liability to the Exchequer	-

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.	245	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, 2001 is sixteen and total expenditure under the Home Relocation Scheme is £736,794.
B.	(12)	The excess was due to four additional awards to victims of flooding in Limerick following a further assessment by the Irish Red Cross Society. The excess was met from savings within Vote 44.
C.	250	The saving arose because there was a provision included in this subhead to cover late applications for humanitarian aid which did not materialise.

5. COMMITMENTS

The global figure for commitments likely to materialise in 2002 is £50,000.

BRIAN MURPHY
Oifigeach Cuntasaíochta
OIFIG na nOIBREACHA POIBLÍ
27 Márta 2002

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Flood Relief for 2001 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v–viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii–iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Public Works in respect of the Vote for Flood Relief. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2001.

JOHN PURCELL
Comptroller and Auditor General
13 September 2002

CONTINGENCY FUND DEPOSIT ACCOUNT

Account of Receipts and Payments in the Year Ended 31 December 2001

Balance at 1 January 2001	£20,000
Receipts	-
Payments	-

Balance at 31 December 2001	<u>£20,000</u>
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THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
15 March 2002

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
13 September 2002

BRIAN MURPHY
Oifigear Cuntasalochta
OIRIO na nOIBREACHA POIBLÍ
27 Márta 2002