



Audited Appropriation Accounts

2004

Appropriation Accounts of the Sums granted by the Oireachtas for
Public Services for the year ended 31 December 2004

*Presented pursuant to Section 3 (11) of the Comptroller and Auditor
General (Amendment) Act, 1993*

Baile Átha Cliath
Arna fhoilsiú ag Oifig an tSoláthair

Le ceannach díreach ón
Oifig Dhíolta Foilseachán Rialtais,
Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath 2
nó tríd an bpost ó
Foilseacháin Rialtais, An Rannóg Post-Tráchtá,
51 Faiche Stiabhna, Baile Átha Cliath 2
(Teil: 01-6476000, Fax: 01-4752760)
nó trí aon díoltóir leabhar.

Dublin
Published by the Stationery Office

To be purchased directly from the
Government Publications Sales Office,
Sun Alliance House, Molesworth Street, Dublin 2
or by mail order from
Government Publications, Postal Trade Section,
51 St. Stephen's Green, Dublin 2
(Tel: 01-6476000, Fax: 01-4752760)
or through any bookseller.

© Government of Ireland 2005

Table of Contents

	Page
The Appropriation Accounts – An Introduction	<i>iii</i>
Duties of the Comptroller and Auditor General and Accounting Officers in relation to the Appropriation Accounts	<i>iii</i>
Statement of Accounting Policies and Principles	<i>v</i>
Statement by Accounting Officers on Internal Financial Control	<i>ix</i>
Summary of Appropriation Accounts	<i>xi</i>
Accounts	
President's Establishment	1
Department of the Taoiseach	7
Office of the Attorney General	14
Central Statistics Office	21
Office of the Comptroller and Auditor General	28
Office of the Minister for Finance	35
Superannuation and Retired Allowances	45
Office of the Appeal Commissioners	50
Office of the Revenue Commissioners	54
Office of Public Works	62
State Laboratory	76
Secret Service	83
Office of the Chief State Solicitor	86
Office of the Director of Public Prosecutions	93
Valuation Office	98

Public Appointments Service	105
Office of the Ombudsman	112
National Gallery	118
Office of the Minister for Justice, Equality and Law Reform	124
Garda Síochána	134
Prisons	146
The Courts Service	156
Land Registry and Registry of Deeds	164
Charitable Donations and Bequests	171
Environment, Heritage and Local Government	177
Office of the Minister for Education and Science	192
An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta	217
Foreign Affairs	236
International Co-Operation	244
Communications, Marine and Natural Resources	250
Agriculture and Food	261
Transport	273
Health and Children	283
Enterprise, Trade and Employment	298
Arts, Sport and Tourism	311
Defence	333
Army Pensions	344
Social and Family Affairs	349
Office of the Commission for Public Service Appointments	359
Contingency Fund Deposit Account	364

The Appropriation Accounts - An Introduction

Dáil Éireann provides money for voted services by:

- approving estimates for those services in the course of each year
- giving statutory effect to the estimates in an annual Appropriation Act.

Appropriation Accounts are prepared for each voted service. They compare the outturn for the year against the amount provided by Dáil Éireann. They also provide an outline of the services to be financed from the Vote. This description, which is known as the ambit of the Vote, is incorporated in the Appropriation Act and so represents the purpose for which funds have been authorised.

In addition to providing the statutory financial information on a cash basis of accounting, each Appropriation Account also sets out some accrual-based information:

- A column on the face of the Account shows the closing position on Accrued Expenses, Accrued Income, Prepayments and Deferred Income
- An Operating Cost Statement gives information on the cost of the service for the year
- A Statement of Assets and Liabilities with explanatory notes gives information on the financial position of the service at year-end.

The account also provides information on commitments and on the actual position of the voted service *vis-à-vis* the Exchequer at year-end i.e. Net Liability to the Exchequer.

The additional non-statutory information is provided on foot of a recommendation 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.

In addition, on foot of the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, Accounting Officers must sign a standard Statement on Internal Financial Control in respect of the Appropriation Accounts for 2003 onwards. The statement to accompany the 2004 Appropriation Accounts is set out at page

ix. Also, in a note to the Appropriation Account, the Accounting Officer must describe the actions taken or planned to enhance particular aspects of internal control in the Department or Office concerned.

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.

He also draws attention to any material case in which the Statement on Internal Financial Control prepared by the Accounting Officer in respect of the financial year is misleading or inconsistent with other information of which the Comptroller and Auditor General is aware from the audit of the Appropriation Accounts.

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 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 2004.

3. Receipts

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

4. Payments

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

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

5. Closing Accruals

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

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

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

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

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

6. Stocks

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

7. Operating Cost Statement

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

8. Statement of Assets and Liabilities

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

9. Statement of Capital Assets

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

- (a) assets worth less than €1,270 acquired prior to 31 December 1994, and assets worth less than €318 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 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 €1,270 is provided by way of note. A separate Note is provided giving details of multi-annual capital commitments over €6,350,000.

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 Euro at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Euro 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 €6,350 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 €6,350 or a significant issue arises.

Any variation from the estimate provision, plus or minus, is noted when the variation exceeds €12,700 and where this represents a variation of 5% or more. With delegated administrative budget subheads the applicable percentage limit is 25% or more.

Statement by Accounting Officers on Internal Financial Control

1. Responsibility for system of Internal Financial Control

The Report of the Working Group on the Accountability of Secretaries General and Accounting Officers recommends that Accounting Officers submit with their Appropriation Accounts, beginning with the 2003 Accounts, a descriptive statement on internal financial controls. The Report stresses that improving systems of internal financial control is a continuous process and acknowledges that full installation of comprehensive control systems represents a multi-year development agenda.

Against that background, as Accounting Officer I acknowledge my responsibility for ensuring that an effective system of internal financial control is put in place, maintained and operated by the Department/Office. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General/Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

2. Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an audit committee to advise me in discharging my responsibilities for the internal financial control system.

3. Administrative Controls

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability, in particular,

- there is an appropriate budgeting system with an annual budget which is reviewed by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts

- there are appropriate capital investment control guidelines and formal project management disciplines.

4. Internal Audit

I confirm that the Department/Office has an internal audit function, which operates in accordance with a written charter. Its work is informed by analysis of the financial risks to which the Department or Office is exposed and its annual internal audit plans are based on this analysis.

5. Enhancing Internal Control

In line with the Working Group Report's recognition that improving systems of internal financial control is a continuous process, I am working to improve my control environment in order fully to implement the Report's recommendations. Accordingly, in a note to the Appropriation Account I have described the actions I have taken or which are planned in relation to the following elements of the system of internal financial control:

- Upgrading as necessary the skills and capabilities of staff to a level commensurate with their responsibilities for managing and accounting for public funds.
- Introducing a risk management system designed to identify the significant financial risks and the likelihood of their occurrence, and the capacity of the Department or Office to manage and mitigate any financial exposure that does materialise.
- Ensuring the adequacy of the security of the information and communication technology systems.
- Ensuring that there is ongoing review of the effectiveness of the system of administrative and financial controls, informed by the work of the internal audit function, the Audit Committee which oversees the work of the internal audit function, the managers who have responsibility for the development and maintenance of the controls systems, comments made by the Comptroller and Auditor General and, where relevant, the work of other audit bodies.

PUBLIC SERVICES

APPROPRIATION ACCOUNTS, 2004

SUMMARY

Public Services Appropriation Accounts, 2004 Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure Gross	Appropriations in Aid Realised
		€000	€000	€000	€000	€000
1	President's Establishment	2,221	-	2,221	1,965	-
2	Department of the Taoiseach	37,635	50	37,585	29,082	258
3	Office of the Attorney General	13,768	3	13,765	11,864	14
4	Central Statistics Office	37,640	1,232	36,408	35,961	1,854
5	Office of the Comptroller and Auditor General	11,113	3,354	7,759	10,517	5,033
6	Office of the Minister for Finance	127,754	412	127,342	91,579	1,031
7	Superannuation and Retired Allowances	265,060	35,644	229,416	237,395	42,901
8	Office of the Appeal Commissioners	571	-	571	357	-
9	Office of the Revenue Commissioners	365,820	36,267	329,553	365,313	38,083
10	Office of Public Works	458,103	19,873	438,230	454,720	19,997
11	State Laboratory	16,286	100	16,186	7,428	197
12	Secret Service	767	-	767	350	-
13	Office of the Chief State Solicitor	29,606	250	29,356	27,666	671
14	Office of the Director of Public Prosecutions	32,137	15	32,122	28,797	136
15	Valuation Office	11,015	1,517	9,498	8,882	2,475
16	Public Appointments Service	11,964	200	11,764	10,184	248
17	Office of the Ombudsman	5,522	5	5,517	5,119	2
18	National Gallery	8,603	1	8,602	8,466	37
19	Office of the Minister for Justice, Equality and Law Reform	358,439	19,341	339,098	354,349	21,063
20	Garda Síochána	1,107,232	37,455	1,069,777	1,106,184	37,549
21	Prisons	347,097	1,371	345,726	329,319	1,258
22	Courts	98,908	23,200	75,708	96,425	23,656
23	Land Registry and Registry of Deeds	33,558	-	33,558	33,251	-
24	Charitable Donations and Bequests	411	-	411	310	-
25	Environment, Heritage and Local Government	2,337,681	27,893	2,309,788	2,258,882	30,271
26	Office of the Minister for Education and Science	6,680,345	225,464	6,454,881	6,597,296	287,639
27	An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta	309,629	19,998	289,631	308,777	22,988
28	Foreign Affairs	206,968	43,728	163,240	199,608	38,708
29	International Co-operation	400,162	132	400,030	397,930	388
30	Communications, Marine and Natural Resources	465,928	208,346	257,582	441,080	194,977
31	Agriculture and Food	1,405,218	479,141	926,077	1,258,986	486,221
32	Transport	2,006,294	24,333	1,981,961	1,961,426	24,156
33	Health and Children	10,079,272	1,415,000	8,664,272	10,069,085	1,475,761
34	Enterprise, Trade and Employment	1,213,688	89,217	1,124,471	1,146,283	111,078
35	Arts, Sport and Tourism	450,987	6,600	444,387	442,587	3,139
36	Defence	734,948	37,292	697,656	732,543	37,531
37	Army Pensions	165,004	5,400	159,604	154,425	5,307
38	Social and Family Affairs	6,136,178	136,810	5,999,368	6,097,951	138,751
39	Office of the Commission for Public Service Appointments	215	-	215	170	-
	Total	35,973,747	2,899,644	33,074,103	35,322,512	3,053,378

Net Expenditure	Outturn (Gross) compared with Estimate	Appropriation s in Aid compared with Estimate	Deferred Surrender	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
					Estimated	Realised	
€000	€000	(More than Estimated)/ Less than Estimated €000	€000	€000	€000	€000	
1,965	256	-	-	256	-	-	1
28,824	8,553	(208)	-	8,761	-	-	2
11,850	1,904	(11)	-	1,915	-	-	3
34,107	1,679	(622)	-	2,301	-	-	4
5,484	596	(1,679)	-	2,275	-	-	5
90,548	36,175	(619)	-	36,794	-	0	6
194,494	27,665	(7,257)	-	34,922	-	-	7
357	214	-	-	214	-	-	8
327,230	507	(1,816)	-	2,323	-	334	9
434,723	3,383	(124)	-	3,507	-	84,252	10
7,231	8,858	(97)	-	8,955	-	-	11
350	417	-	-	417	-	-	12
26,995	1,940	(421)	-	2,361	-	45	13
28,661	3,340	(121)	-	3,461	-	-	14
6,407	2,133	(958)	-	3,091	-	-	15
9,936	1,780	(48)	-	1,828	-	-	16
5,117	403	3	-	400	-	-	17
8,429	137	(36)	-	173	-	-	18
333,286	4,090	(1,722)	-	5,812	8,560	8,550	19
1,068,635	1,048	(94)	-	1,142	16,400	15,258	20
328,061	17,778	113	4,880	12,785	-	-	21
72,769	2,483	(456)	1,600	1,339	13,500	13,695	22
33,251	307	-	-	307	60,343	64,070	23
310	101	-	-	101	-	-	24
2,228,611	78,799	(2,378)	75,601	5,576	-	333	25
6,309,657	83,049	(62,175)	50,000	95,224	-	3	26
285,789	852	(2,990)	-	3,842	-	-	27
160,900	7,360	5,020	-	2,340	-	-	28
397,542	2,232	(256)	-	2,488	-	-	29
246,103	24,848	13,369	10,000	1,479	-	5	30
772,765	146,232	(7,080)	17,949	135,363	-	5,758	31
1,937,270	44,868	177	42,700	1,991	-	-	32
8,593,324	10,187	(60,761)	-	70,948	-	-	33
1,035,205	67,405	(21,861)	34,237	55,029	20	15,045	34
439,448	8,400	3,461	-	4,939	-	-	35
695,012	2,405	(239)	-	2,644	-	4,249	36
149,118	10,579	93	-	10,486	-	-	37
5,959,200	38,227	(1,941)	-	40,168	-	48	38
170	45	-	-	45	-	-	39
32,269,134	651,235	(153,734)	236,967		98,823	211,646	

Total Amount to be Surrendered €

568,002

PRESIDENT'S ESTABLISHMENT

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,291	1,160	-
A.2. TRAVEL AND SUBSISTENCE	140	164	2
A.3. INCIDENTAL EXPENSES	115	92	6
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	129	98	3
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	136	116	25
OTHER SERVICE			
B. CENTENARIANS' BOUNTY	<u>410</u>	<u>335</u>	<u>(47)</u>
Total	<u>2,221</u>	<u>1,965</u>	<u>(11)</u>
SURPLUS TO BE SURRENDERED	€256,186		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			1,965
Changes in Capital Assets			
Purchases Cash	(13)		
Depreciation	<u>83</u>	70	
Changes in Net Current Assets			
Decrease in Closing Accruals	(26)		
Decrease in Stock	<u>5</u>	<u>(21)</u>	<u>49</u>
Direct Expenditure			2,014
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,978</u>
Operating Cost			<u>6,992</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			148
Current Assets			
Stocks (Note 8)		26	
Prepayments		53	
PMG Balance and Cash	239		
Orders Outstanding	<u>(156)</u>	<u>83</u>	
Total Current Assets		<u>162</u>	
Less Current Liabilities			
Accrued Expenses		42	
Other Credit Balances:			
Due to State (Note 9)	32		
Payroll Deductions	<u>10</u>	42	
Net Liability to the Exchequer (Note 4)		<u>41</u>	
Total Current Liabilities		<u>125</u>	
Net Current Assets			<u>37</u>
Net Assets			<u>185</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	620	186	806
Additions	<u>12</u>	<u>18</u>	<u>30</u>
Gross Assets at 31 December 2004	<u>632</u>	<u>204</u>	<u>836</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	444	161	605
Depreciation for the year	<u>63</u>	<u>20</u>	<u>83</u>
Cumulative Depreciation at 31 December 2004	<u>507</u>	<u>181</u>	<u>688</u>
Net Assets at 31 December 2004	<u>125</u>	<u>23</u>	<u>148</u>

Land, buildings and certain furniture & fittings are recorded on the Assets Register of Vote 10, Office of Public Works.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		256
Exchequer Grant Undrawn		<u>(215)</u>
Net Liability to the Exchequer		<u>41</u>
Represented by:		
Debtors		
Net PMG position and cash		83
Creditors		
Due to State	(32)	
Credit Balances: Suspense	<u>(10)</u>	<u>(42)</u>
		<u>41</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	131	The saving arose due to temporary vacancies and unpaid leave.
A.2.	(24)	The excess arose in the most part due to foreign travel costs being higher than anticipated.
A.3.	23	The saving arose mainly due to training and development and other miscellaneous costs being lower than anticipated.
A.4.	31	The saving arose mainly due to telecommunications costs being lower than anticipated.
A.5.	20	The saving arose due to a lower level of ICT development work being completed in 2004 than planned.
B.	75	The saving arose as the number of persons qualifying for the Centenarians' Bounty was less than expected.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	34,444	8	3	13,055
Overtime and extra attendance	<u>40,004</u>	18	2	9,442
Total extra remuneration	<u>74,448</u>			

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

7 MISCELLANEOUS ITEMS

Awards totalling €2,150 were paid to 29 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services expenditure of €4,978,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
2	Department of the Taoiseach	130
7	Superannuation and Retired Allowances	162
10	Office of Public Works	2,480
20	Garda Síochána	511
28	Foreign Affairs	609
36	Defence	273
	Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President)	<u>813</u>
		<u>4,978</u>

8 STOCKS

Stocks at 31 December 2004 comprised:	€000
Stationery	20
IT Consumables	1
Miscellaneous	<u>5</u>
	<u>26</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:

Pay Related Social Insurance	€000
Income Tax	7
Withholding Tax	24
	<u>1</u>
	<u>32</u>

10 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions, which relate to staff training, risk management, information and communications technology security and the effectiveness of administrative and financial controls, have been taken or are planned to enhance the system of internal control.

The Office uses the Performance Management and Development System (PMDS) which, among other benefits, facilitates the identification of staff training and development requirements, including those relating to financial management and accounting skills.

The Office has arranged for role-specific training for managers and staff on the financial management system used. This new and enhanced financial management system is overseen by a Business Administration function established in the Department of Finance for that purpose.

Senior management at the Office meet regularly to identify the most significant risks facing the Office and to assess its capability to manage them.

The IT architecture at the Office comprises high-specification server and client hardware and software, and is managed and secured to current best practice. Measures have been taken to ensure security on external links with shared financial management systems hosted by the Department of Finance.

The internal audit function at the Department of Finance - the Internal Audit Unit and the Audit Committee - assists management in ongoing review of the effectiveness of the Office's system of administrative and financial controls.

THOMAS CONSIDINE

Accounting Officer
DEPARTMENT OF FINANCE
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Theaghlachas an Uachtaráin le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoch m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Airgeadais i ndáil leis an Vóta ar Theaghlachas an Uachtaráin. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltas agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtaire Cuntas agus Ciste
09 Meán Fómhair 2005

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2004, 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, including certain services administered by the Department and for payment of grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	11,400	11,015	-
A.2. TRAVEL AND SUBSISTENCE	690	736	53
A.3. INCIDENTAL EXPENSES	1,350	1,489	168
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	648	571	45
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,447	1,166	(55)
A.6. OFFICE PREMISES EXPENSES	724	376	55
A.7. CONSULTANCY SERVICES	163	69	5
A.8. INFORMATION SOCIETY - e CABINET & OTHER INITIATIVES	1,589	1,361	(114)
A.9. EU PRESIDENCY	1,695	1,568	-
OTHER SERVICES			
B. NATIONAL ECONOMIC AND SOCIAL COUNCIL (GRANT-IN-AID)	749	749	-
C. GRANTS UNDER SECTION 2 OF THE IRISH SAILORS AND SOLDIERS LAND TRUST ACT, 1988	1	-	-
D. FORUM FOR PEACE AND RECONCILIATION	50	1	-
E. COMMEMORATION INITIATIVES	63	63	-
F. ALL-PARTY COMMITTEE ON THE CONSTITUTION	380	380	-
G. INFORMATION SOCIETY COMMISSION	700	485	28
H. NATIONAL CENTRE FOR PARTNERSHIP AND PERFORMANCE	1,086	1,086	-
I. NATIONAL ECONOMIC AND SOCIAL FORUM (GRANT-IN-AID)	580	580	-
J. TRIBUNAL OF INQUIRY (DUNNES PAYMENTS)	250	-	-
K. TRIBUNAL OF INQUIRY (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY)	10,324	3,610	18
L. INDEPENDENT COMMISSION OF INQUIRY	250	518	-
M. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE	1,032	1,021	41
N. NATIONAL FORUM ON EUROPE	1,151	942	19
O. NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS	313	309	(3)
P. e INCLUSION	<u>1,000</u>	<u>987</u>	<u>-</u>
Gross Total	37,635	29,082	260
<i>Deduct :-</i>			
Q. APPROPRIATIONS-IN-AID	<u>50</u>	<u>258</u>	<u>-</u>
Net Total	<u>37,585</u>	<u>28,824</u>	<u>260</u>
SURPLUS TO BE SURRENDERED	€8,760,730		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			28,824
Changes in Capital Assets			
Purchases Cash	(948)		
Depreciation	796		
Disposals Cash	8		
Loss on Disposal	<u>1</u>	(143)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(445)		
Increase in Stock	<u>(20)</u>	<u>(465)</u>	<u>(608)</u>
Direct Expenditure			28,216
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,871		
Notional Rents	<u>1,785</u>		<u>8,656</u>
Operating Cost			<u><u>36,872</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			2,547
Current Assets			
Stocks (Note 11)		75	
Prepayments		273	
Other Debit Balances:			
Personal Suspense Accounts	36		
Recoupments due	<u>213</u>	249	
PMG Balance and Cash	3,515		
Orders Outstanding	<u>(1,572)</u>	<u>1,943</u>	
Total Current Assets		<u>2,540</u>	
Less Current Liabilities			
Accrued Expenses		533	
Other Credit Balances:			
Payroll Deductions	89		
Due to State (Note 12)	627		
EU Presidency 2004	<u>300</u>	1,016	
Net Liability to the Exchequer (Note 4)		<u>1,176</u>	
Total Current Liabilities		<u>2,725</u>	
Net Current Liabilities			<u>(185)</u>
Net Assets			<u><u>2,362</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	4,406	1,764	6,170
Additions	816	148	964
Disposals	(234)	—	(234)
Gross Assets at 31 December 2004	<u>4,988</u>	<u>1,912</u>	<u>6,900</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	2,793	989	3,782
Depreciation for the year	659	137	796
Depreciation on Disposals	(225)	—	(225)
Cumulative Depreciation at 31 December 2004	<u>3,227</u>	<u>1,126</u>	<u>4,353</u>
Net Assets at 31 December 2004	<u>1,761</u>	<u>786</u>	<u>2,547</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 2004**

	€000	€000
Surplus to be surrendered		8,761
Exchequer Grant Undrawn		<u>(7,585)</u>
Net Liability to the Exchequer		<u>1,176</u>
Represented by:		
Debtors		
Net PMG position and cash	1,943	
Debit Balances: Suspense	<u>249</u>	2,192
Creditors		
Due to State	(627)	
Credit Balances: Suspense	<u>(389)</u>	<u>(1,016)</u>
		<u>1,176</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	348	A number of planned major refurbishment projects were postponed in early 2004 as the areas of the building affected could not be vacated due to pressure of work during the EU Presidency and it was not possible to proceed with same due to the lack of lead-in time. In addition a number of projects which commenced but were not completed in 2004 will not be paid for until fully completed.
A.7.	94	On the basis of experience, a contingency amount was included in the estimate for consultancy needs that did not arise in 2004.
A.8.	228	Planned project work was deferred until 2005.
A.9.	127	Certain projects originally planned to be carried out by this Department as part of the EU Presidency were subsequently transferred to other Departments.
D.	50	No meetings of the Forum were held in 2004. Consequently the costs associated with same did not arise.
G.	215	The Information Society Commission's term of office ended in 2004 and the Commission was in a position to complete its work without drawing down its full allocation. This was partly due to the fact that two projects proposed for 2004 did not proceed due to difficulties in relation to timing and consultancy proposals.
J.	250	Parties who were granted legal representation have not yet submitted claims to have their costs paid. There is no set timeframe for submission of these claims.
K.	6,714	At the time the estimates were prepared it was anticipated that the Tribunal would complete its work in 2004. The work of this Tribunal is still ongoing and the costs associated with reporting, and awarding legal costs to witnesses, for which this provision was made, did not arise in 2004.
L.	(268)	It was expected that the Commission would complete its work in early 2004. However, as the work of the Commission was not completed, additional funding was required in 2004.
N.	209	Expenditure was less than estimated primarily due to lower staffing costs than anticipated and a provision for availing of television or radio programming opportunities which did not arise.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Miscellaneous	<u>50,000</u>	<u>258,342</u>

Explanation of Variation

Appropriations-in-Aid were greater than expected for a number of reasons. The difference was mainly due to receipt of EU funding for an E-Week project which was not envisaged at the start of the year. In addition, recoupment of superannuation for staff on secondment was greater than expected.

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to €195,841. This relates to commitments entered into by the Department in respect of the purchase of goods and services which did not mature until 2005 and funding for projects under Subhead E., Commemoration Initiatives. In addition, future payments associated with the Tribunals of Inquiry can not yet be determined.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payment of €6,350 or More €
Higher, special or additional duties	412,001	87	18	24,781
Equal Pay Claim	14,489	3	-	-
Overtime and extra attendance	436,362	135	22	16,453
Asst. Sec. Performance Pay	42,400	4	4	11,400
Employee Recognition Scheme	<u>7,736</u>	35	-	-
Total extra remuneration	<u>912,988</u>			

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

9 MISCELLANEOUS ITEMS

The account includes the sum of €8,292 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2004. In addition, there was expenditure of €46,765 on gifts in relation to the EU Presidency.

In addition to expenditure in the Administrative Budget, a sum of €420,114 was received from the Change Management Fund, (Public Service Modernisation and Management Information Framework) Subhead M. of Vote 6, Office of the Minister for Finance.

In addition to expenditure in the Administrative Budget, a sum of €32,463 was received from the Change Management Fund, Subhead M. of Vote 6, Office of the Minister for Finance, in respect of training and development initiatives in 2004. A sum of €7,500 was also received from the Change Management Fund in 2004 in respect of training initiatives undertaken in 2003.

In addition to expenditure in the Administrative Budget under Subheads G. Information Society Commission and A.8. e Cabinet, a sum of €18,060 was received from the Information Society Fund, Subhead P. of Vote 6, Office of the Minister for Finance.

Awards totalling €15,803 were made to 219 individuals in respect of recognition of performance.

Payments were made to 3 staff members totalling €14,489 in respect of an equal pay claim in 2004 as authorised by the Department of Finance.

Funding totalling €15,231 was received from Vote 6, Office of the Minister for Finance, in respect of the Multisite Library Project.

In 2004, €9,814 was written off in respect of non-recoverable imprest balances, under sanction from the Department of Finance.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €821,000 is included in the Estimate for 2005.

The Net Allied Services Expenditure of €6,871,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	€000
7 Superannuation and Retired Allowances	1,064
10 Office of Public Works	4,044
20 Garda Síochána	1,310
36 Defence	64
Central Fund - Ministerial etc. Pensions (No. 38 of 1938 etc.)	<u>389</u>
	<u>6,871</u>

10 COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2004

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2004 €	Expenditure to 31/12/2004 €
All-Party Committee on the Constitution	1996	380,000	2,414,482
Tribunal of Inquiry I (Dunnes Payments)	1997	-	6,655,332
Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry)	1997	3,610,026	18,643,249
Independent Commission of Inquiry	2000	517,599	3,063,145

11 STOCKS

Stocks at 31 December 2004 comprised:

	€000
Stationery	41
IT Consumables	19
Publications	<u>15</u>
	<u>75</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:

	€000
PRSI	97
Income Tax	292
Retention Tax	162
Pension Contributions	59
VAT	<u>17</u>
	<u>627</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

The Department uses the Performance Management and Development System (PMDS) to identify staff training needs and source the required training. In addition, the following training interventions are arranged as required to meet more specific financial management, accounting and related training needs:

System-specific training on the use of the financial management system is provided on an ongoing basis for new staff and for existing staff as required.

Ongoing briefing and presentations are provided to senior managers on Management Information Framework and financial management as required.

It is planned that staff with financial management responsibilities or with specific operational needs will attend the centrally designed Management Information Framework training during 2005.

A risk management system has been developed for the Department. This includes guidelines for the identification, assessment and control of risk across the Department and a Departmental risk register, which has been put in place. A pilot risk management process was undertaken in 2004 and following refinement of the system arising from this experience, risk management has been integrated into the Department's Business Planning Process for 2005, whereby risks will be assessed and taken into account as part of the preparation of Divisional Business Plans. Material risks and the controls over those risks will be reported to the Management Advisory Committee (MAC) as part of Divisional Reports and will be reviewed by MAC over the course of the year.

The Department has up-to-date computer desk-top hardware and software, with new networks, servers and systems. This infrastructure is managed and secured to current best practice. Current licences are held for the use of all software in the Department.

The structures within the Department at managerial level, in conjunction with the experience and skills of the managers who have responsibility for the development and maintenance of control systems, appropriate review by senior management and arrangements for audit, which include the internal audit function and the Audit Committee, provide for ongoing review of the effectiveness of the Department's system of administrative and financial control. As the business and activities of the Department develop and change, it is recognised that the adequacy and appropriateness of current control systems may also change. Consequently it is the Department's practice to re-assess and revise controls as required in line with business process change.

DERMOT McCARTHY

Accounting Officer
DEPARTMENT OF THE TAOISEACH
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Taoisigh le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoch m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn an Taoisigh. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltas agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Attorney General including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	7,359	7,514	-
A.2. TRAVEL AND SUBSISTENCE	380	219	9
A.3. INCIDENTAL EXPENSES	958	630	(21)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	182	80	20
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,719	795	127
A.6. OFFICE PREMISES EXPENSES	218	156	6
A.7. CONSULTANCY SERVICES	1,214	791	97
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	28	25	-
C. LAW REFORM COMMISSION (GRANT-IN-AID)	1,593	1,593	-
D. GENERAL LAW EXPENSES	<u>117</u>	<u>61</u>	<u>12</u>
Gross Total	13,768	11,864	250
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>3</u>	<u>14</u>	<u>1</u>
Net Total	<u>13,765</u>	<u>11,850</u>	<u>249</u>
SURPLUS TO BE SURRENDERED	€1,915,276		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			11,850
Changes in Capital Assets			
Purchases Cash	(454)		
Depreciation	<u>397</u>	(57)	
Assets Under Development			
Cash Payments		(57)	
Changes in Net Current Assets			
Increase in Closing Accruals	239		
Increase in Stock	<u>(16)</u>	<u>223</u>	<u>109</u>
Direct Expenditure			11,959
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,122		
Notional Rents	<u>923</u>		<u>2,045</u>
Operating Cost			<u>14,004</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			910
Assets under Development (Note 4)			<u>529</u>
			1,439
Current Assets			
Stocks (Note 12)		57	
Prepayments		117	
Accrued Income		1	
Other Debit Balances:			
Personal Imprest	3		
Miscellaneous	3		
Change Management Fund	<u>1</u>	7	
PMG Balance and Cash	616		
Orders Outstanding	<u>(45)</u>	<u>571</u>	
Total Current Assets		<u>753</u>	
Less Current Liabilities			
Accrued Expenses		367	
Other Credit Balances:			
Due to State (Note 13)	334		
Payroll Deductions	28		
Recoupable Travel	4		
Miscellaneous	<u>1</u>	367	
Net Liability to the Exchequer (Note 5)		<u>211</u>	
Total Current Liabilities		<u>945</u>	
Net Current Liabilities			<u>(192)</u>
Net Assets			<u>1,247</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	3,021	1,177	4,198
Additions	<u>451</u>	<u>16</u>	<u>467</u>
Gross Assets at 31 December 2004	<u>3,472</u>	<u>1,193</u>	<u>4,665</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	2,700	658	3,358
Depreciation for the year	<u>289</u>	<u>108</u>	<u>397</u>
Cumulative Depreciation at 31 December 2004	<u>2,989</u>	<u>766</u>	<u>3,755</u>
Net Assets at 31 December 2004	<u>483</u>	<u>427</u>	<u>910</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts brought forward at 1 January 2004	472
Cash Payments for the Year	57
Transferred to Asset Register	=
Amounts carried forward at 31 December 2004	<u>529</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 2004**

	€000	€000
Surplus to be surrendered		1,915
Exchequer Grant Undrawn		<u>(1,704)</u>
Net Liability to the Exchequer		<u>211</u>
Represented by:		
Debtors		
Net PMG position and cash	571	
Debit Balances: Suspense	<u>7</u>	578
Creditors		
Due to State (Note 13)	(334)	
Credit Balances: Suspense	<u>(33)</u>	<u>(367)</u>
		<u>211</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	(155)	The excess arose because of the manner in which an additional pay period arose at the end of 2004. Also, the payment of incremental credits totalling €46,000 were paid to staff on foot of Department of Finance instructions in respect of previous service.
A.2.	161	Savings arose because the expected travel expenditure did not materialise to the extent which had been forecast and the maximum use of economy travel contributed to the substantial savings.
A.3.	328	Savings arose because expenditure on training, advertising and entertainment was less than expected.
A.4.	102	Savings arose because expenditure was less than anticipated.
A.5.	924	The savings arose due to planned IT expenditure being less than anticipated due to a delay in the implementation of aspects of the IT Plan.
A.6.	62	The conversion of lobby and shed areas which had been budgeted for did not go ahead as had been originally planned.
A.7.	423	One Consultant Drafter post remained unfilled for eight months of the year, another was indisposed for a large part of the year and due to other commitments two Consultant Drafters were unable to work throughout the full year.
B.	3	The Office cannot predict the amount of this contribution from year to year with complete accuracy.
D.	56	The nature of these costs make them difficult to predict.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
E. Miscellaneous	3,000	14,000

Explanation of Variation

Out of date cheques issued in the previous financial year were lodged to Appropriations-in-Aid, and the refund by a staff member of salary overpayment in the previous financial year.

8 COMMITMENTS

A commitment of €1,017,441 has been entered into for library, know-how, drafting, research and clerical support services (€648,008) and in respect of the Case and Records Management System to be provided in 2005 (€369,433).

9 MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to €6,156.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	84,388	25	6	15,473
Overtime and extra attendance	19,985	25	-	-
Miscellaneous	183,668	62	6	18,138
Total extra remuneration	<u>288,041</u>			

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

11 MISCELLANEOUS ITEMS

Engagement of Retired Civil Servants

Two retired Civil Servants in receipt of Civil Service Pensions were engaged on a contract basis at costs of €81,207 and €73,808 respectively.

Carryover under Administrative Budget Scheme

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €602,000 is included in the estimate for 2005.

Change Management Funding

Funding totalling €41,769 was received from the Change Management Fund in respect of the following:

Subhead A.3. - Library System - €4,135

Subhead A.7. - Development of a Client and Customer Charters - €1,229

Subhead A.7. - Development of Policy on Restatement - €36,405

12 STOCKS

Stocks at 31 December 2004 comprise:

	€000
Stationery	31
CD-Rom - Irish Statute Book	<u>26</u>
	<u>57</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:

	€000
Income Tax	197
Pay Related Social Insurance	67
Pensions	71
Withholding Tax	1
Value Added Tax	<u>(2)</u>
	<u>334</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Control in the standard format for the year ended 31 December 2004, has been submitted with this Account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

Management Information Framework (MIF) training tailored to the Office's needs has been given to most Management Advisory Committee (MAC) members and Business Unit Heads. This will be rolled out to all other MAC members and Business Unit Heads and other relevant staff in the coming months. In rolling out the new Financial Management System (FMS) which was installed, in conjunction with the Office of the Chief State Solicitor, a skill transfer approach was adopted to ensure staff were fully trained. Staff in the Finance and Internal Audit Units will receive refresher training on the FMS in the coming months.

Risk Management

Identification of risks facing the Office is being addressed in Business Plans. The position is regularly monitored by both the MAC and the Audit Committee. External assistance is being commissioned, in conjunction with the Office of the Chief State Solicitor, to assist the Offices in developing whole-of-office Risk Management Strategies.

Information and communications technology security

The Office applies good practice controls to mitigate against key security risks associated with Information and Communications Technology (ICT). The Office will arrange in the near future to commission external assistance to undertake a separate analysis with a view to updating Information Technology Recovery Plans.

Administrative and financial controls

The MAC and the Audit Committee regularly review controls. An evaluation of internal financial controls in the Law Reform Commission, undertaken by the Professional Accountant and Internal Auditor reported to both Committees and the Commission, and recommendations made are being implemented. An evaluation of internal financial controls in the office was completed earlier and recommendations made have been taken on board.

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Ard-Aighne le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig an Ard-Aighne. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	27,379	26,138	-
A.2. TRAVEL AND SUBSISTENCE	1,445	1,324	2
A.3. INCIDENTAL EXPENSES	867	702	(19)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,135	1,081	64
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,948	3,432	(186)
A.6. OFFICE PREMISES EXPENSES	725	1,115	68
A.7. CONSULTANCY SERVICES	1,200	167	580
A.8. COLLECTION OF STATISTICS	<u>1,941</u>	<u>2,002</u>	<u>(2)</u>
Gross Total	37,640	35,961	507
<i>Deduct :-</i>			
A.9. APPROPRIATIONS-IN-AID	<u>1,232</u>	<u>1,854</u>	<u>870</u>
Net Total	<u>36,408</u>	<u>34,107</u>	<u>(363)</u>
SURPLUS TO BE SURRENDERED	€2,301,291		

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 4 - Central Statistics Office is compiled in accordance with the Statement of Accounting Policies and Principles, with the following exception.

Statement of Capital Assets - Depreciation of Office Equipment and Machinery

Standard depreciation rules have been used with the exception of the depreciation of certain assets employed during the 2002 Census of Population. Assets in this category to the value of €3.5million were depreciated over a two-year period (2002 - 2003), with the remaining assets being depreciated over a four-year period with a residual value of €250,000.

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			34,107
Changes in Capital Assets			
Purchases Cash	(1,301)		
Disposals Cash	6		
Depreciation	<u>2,893</u>	1,598	
Assets under Development			
Cash Payments		(2,767)	
Changes in Net Current Assets			
Increase in Closing Accruals	530		
Increase in Stock	<u>(91)</u>	<u>439</u>	<u>(730)</u>
Direct Expenditure			33,377
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	7,081		
Notional Rents	<u>2,210</u>		<u>9,291</u>
Operating Cost			<u>42,668</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			7,914
Assets under Development (Note 5)			<u>3,834</u>
			11,748
Current Assets			
Stocks (Note 12)		352	
Prepayments		408	
Accrued Income		886	
Other Debit Balances		119	
PMG Balance and Cash	1,247		
Orders Outstanding	<u>(826)</u>	421	
Net Liability from the Exchequer (Note 6)		<u>746</u>	
Total Current Assets		<u>2,932</u>	
Less Current Liabilities			
Accrued Expenses		915	
Deferred Income		16	
Other Credit Balances		275	
Due to State (Note 13)		<u>1,011</u>	
Total Current Liabilities		<u>2,217</u>	
Net Current Assets			<u>715</u>
Net Assets			<u>12,463</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Land and Buildings €000	Office Equipment/ Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	34	25,343	2,583	27,960
Additions	-	1,857	116	1,973
Disposals	-	<u>(722)</u>	<u>(8)</u>	<u>(730)</u>
Gross Assets at 31 December 2004	<u>34</u>	<u>26,478</u>	<u>2,691</u>	<u>29,203</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	20	17,287	1,813	19,120
Depreciation for the year	7	2,731	155	2,893
Depreciation on Disposals	-	<u>(717)</u>	<u>(7)</u>	<u>(724)</u>
Cumulative Depreciation at 31 December 2004	<u>27</u>	<u>19,301</u>	<u>1,961</u>	<u>21,289</u>
Net Assets at 31 December 2004	<u>7</u>	<u>7,177</u>	<u>730</u>	<u>7,914</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts brought forward at 1 January 2004	1,263
Cash Payments for the Year	2,767
Transferred to Asset Register	<u>(196)</u>
Amounts carried forward at 31 December 2004	<u>3,834</u>

6 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		2,301
Exchequer Grant Undrawn		<u>(3,047)</u>
Net Liability from the Exchequer		<u>(746)</u>
Represented by:		
Debtors		
Net PMG position and cash	421	
Debit Balances: Suspense	<u>119</u>	540
Creditors		
Due to State	(1,011)	
Credit Balances: Suspense	<u>(275)</u>	<u>(1,286)</u>
		<u>(746)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	1,242	The saving was primarily due to the postponement of the Household Budget Survey in 2004. Headquarters staff needed for the Survey were not put in place until late in the year. Vacancy management throughout the organisation during 2004 contributed further to the saving.
A.2.	121	The saving was due to lower than expected costs associated with official travel during 2004. Vacancy management in respect of field staff engaged in the Household Survey Collection Unit contributed further to the saving.
A.6.	(390)	Additional expenditure was due to higher than anticipated maintenance and repair costs.
A.7.	1,033	The saving was due to a delay in the expected payment schedule for work associated with CSO's Information Technology Strategic Implementation Plan (ITSIP).

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union Receipts	1,035,000	1,536,520
2. Miscellaneous	<u>197,000</u>	<u>317,066</u>
Total	<u>1,232,000</u>	<u>1,853,586</u>

Explanation of variation

1. Receipts from European Union contracts were higher than expected in 2004.
2. Receipts from Demography Division for publications and analysis relating to the 2002 Census of Population were higher than expected.

9 COMMITMENTS

As at 31 December 2004, commitments likely to materialise in future years amounted to €5,218,874.

The bulk of these commitments relate to contracts signed during 2004 for the implementation phase of the CSO's IT Strategy.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	110,223	94	2	8,651
Overtime and extra attendance	179,611	161	6	12,658
Shift and roster allowances	51,784	9	1	6,628
Miscellaneous	<u>38,648</u>	399	1	7,500
Total extra remuneration	<u><u>380,266</u></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 €1,673,000 is included in the Estimate for 2005.

In accordance with the Administrative Budget Agreement, 86 awards (including group awards) were made totalling €35,012 under the Exceptional Performance Scheme. The highest award was €7,500.

Payments totalling €90,734 were made to eleven staff members in respect of incremental credit for previous service within the public service. This applied to entry levels at Clerical Officer and Executive Officer under the terms of Department of Finance Circular 21/2004. The highest payment to an individual was €14,254.

Payments totalling €99,940 were made to 314 serving and former part-time field staff engaged in the collection of price information for the Consumer Price Index in respect of holiday pay arrears under the provisions of the Organisation of Working Time Act, 1997. The highest payment to an individual was €987.

In addition to the amount expended under this Vote, a sum of €556,001 was received from the Information Society Fund, Subhead P. of Vote 6, Office of the Minister for Finance.

A sum of €40,000 was received from the Central Bank and Financial Services Authority of Ireland towards the cost of the CSO's hosting of the 28th Annual Conference of the International Association for Research in Income and Wealth (IARIW). The Conference was held in University College Cork during August 2004.

A payment of €18,639 was made in settlement of a claim for compensation for injuries received as a result of an accident on CSO premises. In addition, a further sum amounting to €5,801 was paid in respect of the plaintiff's legal costs.

The Net Allied Services Expenditure of €7,081,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
7	Superannuation and Retired Allowances	1,789
9	Office of the Revenue Commissioners	5,142
10	Office of Public Works	<u>150</u>
		<u>7,081</u>

12 STOCKS

Stocks at 31 December 2004 comprised: **€000**

Stationery	252
IT Consumables	52
Publications	<u>48</u>
	<u>352</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of: **€000**

Income Tax	515
Pay Related Social Insurance	300
Value Added Tax	5
Pension Contributions	162
Withholding Tax	<u>29</u>
	<u>1,011</u>

14 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control in the Central Statistics Office.

The Office uses the Performance Management Development System (PMDS) to identify staff training needs. The system provides an annual opportunity for jobholders and managers to assess objectives and identify appropriate skills and training needs that will contribute to enhanced performance. In-house training is provided by the Training and Development Unit wherever possible. More specialised training, for example information technology, finance etc., is outsourced. The Office plans to avail of Management Information Framework (MIF) training during 2005.

The Office has up-to-date computer systems and the infrastructure is managed and secured to current best practice. The security of information and communication systems in the Office is paramount and is underpinned with clear policies and procedures. Features include a properly configured firewall, strict control of network access, anti virus protection and a Storage Area Network (SAN) with multiple redundancy. In addition, regular backups, standard workstation build and website filtering contribute to enhanced security.

In early 2004 the Office commenced work on identifying how risk management would be introduced and integrated into existing management systems. The process is ongoing and will ensure that the Office has the capability to manage all the risks which are likely to affect its business.

The Office upgraded its accountancy systems to meet the requirements of the MIF in 2004 and this will be bedded down in 2005. The 2004 MIF implementation target was achieved and the Office has set targets for 2005 in line with the MIF Phase 2 implementation plan. A MIF Performance Indicators Group is due to report by the end of September 2005.

The structures within the Office, at both management and audit level including Internal Audit and the Audit Committee, provide for the ongoing review of the Office's system of administrative and financial controls. Specifically, an internal audit of laptop computers was undertaken during 2004 and a report submitted to me. An internal financial control review, undertaken in 2003, was considered by the Audit Committee in 2004. It is recognised that this is an on-going process and follow-up actions will be taken as appropriate.

DONAL GARVEY

Accounting Officer

CENTRAL STATISTICS OFFICE

4 August 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Phríomh-Oifig Staidrimh le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoch m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Phríomh-Oifig Staidrimh. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2004

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision €000	Outturn €000	Closing Accrual €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	9,021	8,369	(2)
A.2. TRAVEL AND SUBSISTENCE	747	772	2
A.3. INCIDENTAL EXPENSES	267	212	9
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	100	94	(30)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	372	504	(51)
A.6. OFFICE PREMISES EXPENSES	406	476	(8)
A.7. CONSULTANCY AND LEGAL FEES	200	<u>90</u>	—
Gross Total	11,113	10,517	(80)
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>3,354</u>	<u>5,033</u>	<u>1,119</u>
Net Total	<u>7,759</u>	<u>5,484</u>	<u>(1,199)</u>
SURPLUS TO BE SURRENDERED	€2,275,262		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			5,484
Changes in Capital Assets			
Purchases Cash	(392)		
Loss on Disposal of Fixed Assets	3		
Cash on Disposal	5		
Depreciation	<u>234</u>	(150)	
Changes in Net Current Assets			
Decrease in Closing Accruals	278		
Decrease in Stock	<u>1</u>	<u>279</u>	<u>129</u>
Direct Expenditure			5,613
Movement in Work-in-Progress¹			487
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,045	
Notional Rents		<u>803</u>	<u>1,848</u>
Operating Cost			<u>7,948</u>

1. Work-in-progress represents the estimated recoverable value of work completed in the case of accounts where audit opinions had not yet been reported.

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			710
Work-in-Progress			448
Current Assets			
Stocks (Note 10)		14	
Accrued Income		1,119	
Prepaid Expenses		106	
Other Debit Balances:			
Suspense Accounts		13	
PMG Balance and Cash	893		
Less Orders Outstanding	<u>(742)</u>	<u>151</u>	
Total Current Assets		<u>1,403</u>	
Less Current Liabilities			
Accrued Expenses		26	
Other Credit Balances:			
Payroll Deductions	56		
Due to State (Note 11)	<u>20</u>	76	
Net Liability to the Exchequer (Note 4)		<u>88</u>	
Total Current Liabilities		<u>190</u>	
Net Current Assets			<u>1,213</u>
Net Assets			<u>2,371</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	1,538	446	1,984
Additions	244	148	392
Disposals	(91)	-	(91)
Gross Assets at 31 December 2004	<u>1,691</u>	<u>594</u>	<u>2,285</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	1,131	293	1,424
Depreciation for the year	197	37	234
Depreciation on Disposals	(83)	-	(83)
Cumulative Depreciation at 31 December 2004	<u>1,245</u>	<u>330</u>	<u>1,575</u>
Net Assets at 31 December 2004	<u>446</u>	<u>264</u>	<u>710</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 2004

	€000	€000
Surplus to be surrendered		2,275
Exchequer Grant Undrawn		<u>(2,187)</u>
Net Liability to the Exchequer		<u>88</u>
Represented by:		
Debtors		
Net PMG position and cash	151	
Debit Balances: Suspense	<u>13</u>	164
Creditors		
Due to State	(20)	
Credit Balances: Suspense	<u>(56)</u>	<u>(76)</u>
		<u>88</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	652	Savings arose largely due to the deferring of restructuring of the Value for Money function until 2005.
A.3.	55	External training costs and educational expenditure was less than anticipated.
A.4.	6	Telecommunications costs were less than anticipated.
A.5.	(132)	Additional expenditure was incurred on information and communications facilities upgrading.
A.6.	(70)	Additional expenditure was incurred due to the refurbishment of facilities.
A.7.	110	Less consultancy input than anticipated was used on the Value for Money examinations carried out in the year.

6 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1 Receipt of Audit Fees	<u>3,354,000</u>	<u>5,033,078</u>

Explanation of Variation

The surplus is due to the earlier completion of audit work.

7 COMMITMENTS

Commitments likely to materialise in future years amount to €2,547 which represents contractual obligation the Office has entered into with a firm of accountants to provide an audit service.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	13,948	2	1	9,704
Overtime and extra attendance	<u>454</u>	2	-	-
Total extra remuneration	<u>14,402</u>			

In addition to the remuneration reported above, as part of their pay structure, Assistant Auditors received additional remuneration totalling €27,979, following their qualification as accountants and their assumption of the responsibilities attaching to the Auditor grade.

9 MISCELLANEOUS ITEMS

Costs totalling €50,834 in respect of one Auditor on secondment to the Directorate General Regional Policy of the European Commission in Brussels were borne by the Vote.

Ex-gratia payments amounting to €29,680 were made to Directors in respect of awards for exceptional performance.

Audit Committee costs amounted to €4,020 in the year.

€3,233 was received from the Change Management Fund, Subhead P. of the Vote for the Office of the Minister for Finance.

An official gift to the value of €52 was given during the year.

10 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	7
Consumables etc.	<u>7</u>
	<u>14</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:

€000

PAYE	-
PRSI	-
Pension Contributions	12
Withholding Tax	8
Value Added Tax	-
	<u>20</u>

12 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Control in a standard format for the year ended 31 December 2004 has been submitted to the Comptroller and Auditor General. The following measures have been taken or are in train to enhance the system of internal control.

The training needs of staff are assessed annually under the Office's performance management and development system in order to ensure that they have the skills and capabilities to fulfil their roles. Managers monitor progress made using the performance development system.

A risk management process has been implemented. Managers of the Office's Division are responsible for ongoing and formal risk assessments and recommending enhancements to controls. The process is overseen by a risk management committee with overall responsibility for ensuring that risks are identified and managed.

The Office monitors and manages the security of its communications and information technology by implementing documented procedures for the physical security of its systems. It is undertaking a phased programme designed to bring its ICT function up to IS 17799 standards over three years.

The Office has established an Audit Committee comprised of four external members. The Audit Committee reviews the outcome of internal and external audits and advises on the effectiveness of the system of internal control which operates in the Office, and reports on the outcome of its oversight annually.

JOHN BUCKLEY

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

31 March 2005

**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 Office of the Comptroller and Auditor General for the year ended 31 December 2004.

This certificate is made solely to the Comptroller and Auditor General, in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. My audit work has been undertaken so that I can state to the Comptroller and Auditor General those matters I am required to state to him in my certificate of opinion and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Comptroller and Auditor General, for the audit work, for this certificate, or for the opinions I have formed.

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 financial statements. It also includes an assessment of the significant estimates and judgements made by the Accounting Officer in the preparation of the financial statements.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

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 2004 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.

Eugene McMahon
Chapman Flood Mazars
Chartered Accountants & Registered Auditors
Harcourt Centre -Block 3
Harcourt Road
Dublin 2
31 March 2005

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2004 has been audited on my behalf by Eugene McMahon of Chapman Flood Mazars, 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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

**TEASTA TUAIRIME CHUIG AN ARD REACHTAIRE CUNTAS AGUS CISTE
-FADI ALT 13 d'ACHT AN ARD-REACHTAIRE CUNTAS AGUS CISTE (LEASÚ),
1993**

Mar iniúchóir ceaptha faoi alt 13 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993, tá iniúchadh deanta agam ar Chuntas Leithghabhála Oifige an Ard-Reachtair Cuntas agus Ciste don bhliain dár críoch 31 Nollag 2004.

Ta an teastas seo ullmhaithe don an Ard-Reachtair Cuntas agus Ciste, faoi alt 13 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Tá an obair iniúchadh déanta agam chun go mbeinn na nithe san a luadh leis an Ard-Reachtair Cuntas agus Ciste go bhfuil dualgas orm iad luadh I mo theastas tuairime, agus ní ar chuspóir ar bith eile. Sa mheid is mó a ceadáítear do de réir dlí, ní glacaim cúram no freagracht d'éinne eile ach an Ard-Reachtair Cuntas agus Ciste as an obair iniúchadh, as an teastas seo nó as na tuairimí ar ar tháinig me.

Dualgais ar leith an oifigigh cuntasáiochta agus an iniúcháora,

Faoi Alt 22 den Exchequer and Audit Departments Act 1866, tá dualgas ar an Oifigeach Cuntasáiochta an Cuntas Leithghabhála a ullmhú. Inter alia, tá dualgas air chomh maith ráthaíocht agus cosaint a choimeád ar chistí san an phobail agus an sealúchas atá faoina chúram, agus as oiriúint agus dílseacht an uile idirbheart sa Chuntas Leithghabhála.

Tá sé de dhualgas ormsa teacht ar Thuairim neamhspleách, bunaithe ar an iniúchadh atá déanta agam, ar an gCuntas Leithghabhála, agus an tuairim san a nochtadh duitse.

Bonn na tuairime iniúcháireachta

Rinne mé mo iniúchadh ar an gCuntas Leithghabhála Oifige an Ard-Reachtair Cuntas agus Ciste de réir gCaighdeán Iniúcháireachta d'eisigh an Bord Cleachtais Iniúcháireachta agus de réir alt 13 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Déanann an iniúchadh scrúdú, ar bhonn triailéadh, ar fhianaise ábharach do na suimeanna agus na léirithe sna ráitis airgeadais. Déantar tuairimíocht, chomh maith ar na meastacháin agus na breithiúnais atá déanta ag an Oifigeach Cuntasáiochta in ullmhú na ráiteas san airgeadais.

Chuir mé chun na hiniúcháireachta ar bhonn go bhfaighidh mé gach eolas agus míniúchan a mheas mé a bheith riachtanach chun leorfhianaise a thabhairt dom a chuirfeadh deimhniú réasuntá ar fáil go bhfuil na ráitis airgeadais saor ó mhíraitheas ábharach, a bheadh bunaithe ar caimiléireacht nó neamhrialtacht, nó botún. Agus mé ag cur mo thuairim le chéile, chuir mé san áireamh mór-oiriúnacht an chur I láthair an eolais sna ráitis airgeadais.

Tuairim

I mo thuairim tugann Cuntas Leithghabhála an Vóta I leith Oifig an Ard-Reachtair Cuntas agus Ciste léiriú cruinn agus macánta ar teacht isteach agus caiteachas an Vóta don bhliain a chríochnaigh ar an 31 Nollaig 2004 agus nach bhfuil ábhar ar bith gur chóir dom tuairise a dhéanamh de réir Alt 3(10) d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993,

Fuair mé gach eolas agus míniúchan a mheas mé a bheith riachtanach chun críche ár n-iniúcháireachta. I mo thuairim coimeádadh leabhair cuntas cearta ag Oifig an Ard-Reachtair Cuntas agus Ciste. Tá an Cuntas Leithghabhála ag teach leis na leabhair chuntas.

Eoin Mac Mathúna
Cuntasóir Cairte agus Iniúchoir Claraithe
Ionad Fhearchair
Bloc 3,
Bothar Fhearchair
Baile Atha Cliath 2
31 Marta 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa Vóta Oifig an Ard-Reachtair Cuntas agus Ciste le haghaidh 2004 iniúchta ar mo shon ag Eoin Mac Mathúna ó Chapman Flood Mazars, Cuntasóirí Cairte agus Iniúchoirí Cláraithe. Ar bhonn a iniúchta agus a dheimhnithe siúd, is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF THE MINISTER FOR FINANCE

Account of the sum expended, in the year ended 31 December 2004, 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, for certain services administered by the Office of the Minister and for payment of certain grants and grants-in-aid.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		33,045	31,975	-
A.2. TRAVEL AND SUBSISTENCE		965	799	24
A.3. INCIDENTAL EXPENSES		3,624	1,980	11
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,528	1,380	125
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		3,265	2,639	(71)
A.6. OFFICE PREMISES EXPENSES		1,376	1,286	48
A.7. CONSULTANCY SERVICES		1,276	1,006	9
A.8. CENTRE FOR MANAGEMENT AND ORGANISATION DEVELOPMENT		275	62	7
A.9. E.U. PRESIDENCY		1,814	2,863	-
OTHER SERVICES				
B. CONSULTANCY SERVICES		2,684	161	66
C. ECONOMIC AND SOCIAL RESEARCH INSTITUTE - ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)		2,944	2,944	-
D. INSTITUTE OF PUBLIC ADMINISTRATION (GRANT-IN-AID)		3,237	3,237	-
E. ORDNANCE SURVEY IRELAND (GRANT-IN-AID)		12,331	2,000	-
F. GAELEAGRAS NA SEIRBHÍSE POIBLÍ		250	238	-
G. CIVIL SERVICE ARBITRATION AND APPEALS PROCEDURES		46	22	5
H.1. REVIEW BODY ON HIGHER REMUNERATION IN THE PUBLIC SERVICE		20	19	-
H.2. PUBLIC SERVICE BENCHMARKING BODY		1	-	-
H.3. COMMITTEE FOR PERFORMANCE AWARDS		50	40	2
I. CONTRIBUTION TO THE COMMON FUND FOR COMMODITIES		280	98	-
J.1. STRUCTURAL FUNDS TECHNICAL ASSISTANCE AND OTHER COSTS				
Original	3,824			
Supplementary	(1,000)			
		2,824	2,203	(45)
J.2. TECHNICAL ASSISTANCE COSTS OF REGIONAL ASSEMBLIES (GRANT-IN-AID)				
Original	995			
Supplementary	(500)			
		495	494	-
K. COMMITTEES AND COMMISSIONS		120	-	1
L. PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED)		7,618	7,618	-
M. CHANGE MANAGEMENT FUND		2,180	1,273	145
N.1. PEACE PROGRAMME		7,344	7,365	-
N.2. NORTHERN IRELAND INTERREG				
Original	3,540			
Supplementary	8,800			
		12,340	12,240	-

OTHER SERVICES - continued

N.3.	SPECIAL EU PROGRAMMES BODY	1,300	1,121	-
O.	IRELAND/WALES AND TRANSNATIONAL INTERREG	400	200	9
P.	INFORMATION SOCIETY	7,331	5,233	-
Q.	CIVIL SERVICE CHILDCARE INITIATIVE			
	Original	2,500		
	Supplementary	<u>(1,000)</u>		
R.	PROCUREMENT MANAGEMENT REFORM	1,500	248	2
S.	DECENTRALISATION FUND	1,590	835	-
	Original	20,000		
	Supplementary	<u>(6,299)</u>	<u>13,701</u>	<u>-</u>
	Gross Total			
	Original	127,753		
	Supplementary	<u>1</u>		
	Deduct:-	127,754	91,579	338
T.	APPROPRIATIONS-IN-AID	<u>412</u>	<u>1,031</u>	<u>1</u>
	Net Total			
	Original	127,341		
	Supplementary	<u>1</u>	<u>127,342</u>	<u>90,548</u>
			<u>90,548</u>	<u>337</u>
	SURPLUS TO BE SURRENDERED		€36,793,512	

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			90,548
Changes in Capital Assets			
Purchases Cash	(740)		
Depreciation	2,484		
Disposals Cash	6		
Gain on Disposals	<u>(5)</u>	1,745	
Assets under Development			
Cash Payments (Note 4)		(1,639)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,526		
Increase in Stock	<u>(5)</u>	<u>1,521</u>	<u>1,627</u>
Direct Expenditure			92,175
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	14,678		
Notional Rents	<u>3,937</u>		<u>18,615</u>
Operating Cost			<u>110,790</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			5,987
Assets under Development (Note 4)			<u>1,350</u>
			7,337
Current Assets			
Stocks (Note 15)		40	
Prepayments		182	
Accrued Income		1	
Other Debit Balances:			
Recoupable Salaries	1,215		
Recoupment of Travel Expenditure	198		
Travel Imprests	12		
Other Debit Suspense Items	<u>175</u>	1,600	
Net Liability from the Exchequer (Note 5)		<u>3,527</u>	
Total Current Assets		<u>5,350</u>	
Less Current Liabilities			
Accrued Expenses		520	
Other Credit Balances:			
Payroll deductions	220		
Due to State (Note 16)	1,105		
Other Credit Suspense Items	<u>1,573</u>	2,898	
PMG Balance and Cash	2,099		
Orders Outstanding	<u>130</u>	<u>2,229</u>	
Total Current Liabilities		<u>5,647</u>	
Net Current Liabilities			<u>(297)</u>
Net Assets			<u>7,040</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	I.T. Equipment €000	Furniture and Fittings €000	Office Equipment €000	Totals €000
Cost or Valuation at 1 January 2004	12,703	3,547	1,839	18,089
Additions	2,573	11	66	2,650
Disposals	(708)	-	(18)	(726)
Gross Assets at 31 December 2004	<u>14,568</u>	<u>3,558</u>	<u>1,887</u>	<u>20,013</u>
Accumulated Depreciation				
Opening Balance at 1 January 2004	8,381	2,604	1,281	12,266
Depreciation for the year	1,971	242	271	2,484
Depreciation on Disposals	(706)	-	(18)	(724)
Cumulative Depreciation at 31 December 2004	<u>9,646</u>	<u>2,846</u>	<u>1,534</u>	<u>14,026</u>
Net Assets at 31 December 2004	<u>4,922</u>	<u>712</u>	<u>353</u>	<u>5,987</u>

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

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In-House Computer Applications €000
Amounts brought forward at 1 January 2004	1,612
Cash Payments for the year	1,639
Transferred to Assets Register	<u>(1,901)</u>
Amounts carried forward at 31 December 2004	<u>1,350</u>

5 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		36,794
Exchequer Grant Undrawn		<u>(40,321)</u>
Net Liability from the Exchequer		<u>(3,527)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		1,600
Creditors		
Net PMG Position and Cash	(2,229)	
Credit Balances: Suspense	(1,793)	
Due to State	<u>(1,105)</u>	<u>(5,127)</u>
		<u>(3,527)</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of €50 was received as conscience money during the year.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	1644	Savings arose primarily in respect of an administrative contingency provision which was not required in 2004.
A.8.	213	A number of projects, including a HRMS pension interface, were not proceeded with in 2004.
A.9.	(1,049)	It was difficult to estimate the likely level of costs involved. The excess was partially offset by a receipt of €533,400 (treated as an Appropriation-in-Aid), which was received from the Central Bank in 2004 to cover its portion of the costs associated with the informal ECOFIN meeting.
B.	2,523	Spending under this subhead can vary significantly from year to year due to legal etc. issues. The subhead also contained a programme contingency provision which was not required in 2004.
E.	10,331	Ordnance Survey Ireland did not require the level of grant-in-aid provided for in the estimate as O.S.I. had a significant cash surplus accumulated from the previous year.
G.	24	There were fewer sittings of the Boards in 2004 than anticipated.
H.3.	10	The estimate included a provision for consultancy expenditure which, in the event, was not required in 2004.
I.	182	Ireland's expenditure in respect of its contribution to the UN Common Fund for Commodities was less than originally anticipated.
J.1.	621	Savings arose as a result of staffing changes, leading to reduced activities and lower programme costs in 2004.
K.	120	There was no expenditure under this subhead in 2004 as no situations arose which required investigation by Commissions or Committees.
M.	907	This shortfall reflects the extent to which Departments and Offices did not claim reimbursement of expenditure incurred in relation to projects approved for support by the Fund.
N.3.	179	The saving arose due to lower staff costs in 2004.
O.	200	Expenditure did not reach anticipated levels due, <i>inter alia</i> , to certain contributions to multi-annual transnational programmes not being called for in 2004.
P.	2,098	A number of projects which were expected to draw down considerable funding in 2004 did not commence or proceeded more slowly than was anticipated.
Q.	1,252	Delays in the identification and purchase of sites for creches in a number of locations led to the reduced outturn in 2004.
R.	755	A number of the initiatives which were expected to draw down funding by the end of 2004 did not do so and will continue to be rolled out during 2005.
S.	13,701	The estimate was to meet any upfront investment required under the Government's decentralisation programme. However, it was subsequently decided to meet the capital costs that arose (site acquisition deposits) from Vote 10 - Office of Public Works.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	-	400
2. Receipts from Departments in respect of Foreign Language Classes	36,000	29,280
3. Ireland/Wales Transnational Interreg	1,000	-
4. Miscellaneous	<u>375,000</u>	<u>1,001,541</u>
Total	<u>412,000</u>	<u>1,031,221</u>

Explanation of Variation

4. The bulk of the excess is due to a receipt of €533,400 from the Central Bank to cover its portion of the costs associated with the informal Ecofin meeting during Ireland's Presidency of the EU.

9 COMMITMENTS

Commitments at year end totalled €981,958.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	238,369	56	10	41,680
Overtime and extra attendance	727,765	235	31	33,177
Miscellaneous	391,328	137	20	24,936
Total extra remuneration	<u>1,357,462</u>			

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

11 MISCELLANEOUS ITEMS

The 2005 Estimate provision includes carry-forward savings of €1,500,000 from 2004.

Official gifts to the value of €88,256 were given during the year.

This account includes expenditure of €196,594 in respect of 6 officers who were serving outside the Department for all or part of 2004 and whose salaries were paid from the main salary subhead of the Department. A further 4 officers were assigned to the Permanent Representation in Brussels for the duration of Ireland's Presidency of the European Union at a cost of €171,404 - the salary costs of these 4 officers were paid from a subhead specifically set up for the EU Presidency. The total salary costs of €367,998 for these 10 officers were borne by the Department for the entire period.

A total of €42,720 was spent on merit awards. This comprised 143 individual awards and 18 group awards. The payments, some of which were in respect of 2002, ranged from €25 to €800.

41 officers received a total of €154,140 in *ex-gratia* payments in lieu of overtime for exceptional extra attendance during the Irish Presidency of the European Union. The payments ranged from €1,400 to €5,000.

A total of 21 officers received €39,077 in respect of Special Service Payments under the terms of the AHCPs 1% PCW restructuring agreement.

Payments totalling €307,582 were paid from the Change Management Fund (Subhead M. of the Vote) in relation to the following projects for the Department of Finance:

	€
Performance Verification	14,950
Asst. Secretary Network Annual Conference	14,601
Management Information Framework (Central Section Projects)	24,291
MSc. Strategic Management (Asst. Secretaries)	145,750
PMDS Evaluation	101,839
Irish Evaluation Network (Policy Institute)	6,151
Total	<u>307,582</u>

Payments totalling €1,333,009 were paid in respect of Department of Finance projects from the Information Society Fund (Subhead P. of the Vote).

The Net Allied Services expenditure of €14,678,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes;

Vote		€'000
7	Superannuation and Retired Allowances	10,315
10	Office of Public Works	3,945
20	Garda Síochána	170
	Central Fund - Ministerial etc. pensions (No. 38 of 1938, etc.)	<u>248</u>
		<u>14,678</u>

12 EU FUNDING

The Outturn shown in Subheads J.1, J.2, N.1, N.2 and O. includes payments in respect of activities which are co-financed from the ERDF. Estimates of expenditure and actual outturns were as follows:

Subhead	Description	Estimate	Outturn
		€	€
J.1.	Structural Funds Technical Assistance and Other Costs	2,824,000	2,202,607
J.2.	Technical Assistance Costs of Regional Assemblies (Grant-in-Aid)	495,000	493,904
N.1.	Peace Programme	7,344,000	7,365,104
N.2.	Northern Ireland INTERREG	12,340,000	12,240,447
O.	Ireland/Wales & Transnational INTERREG	<u>400,000</u>	<u>199,660</u>
		<u>23,403,000</u>	<u>22,501,722</u>

13 COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2004 €	Cumulative Expenditure to 31/12/2004 €
Civil Service Arbitration Board	1950/51	16,270	647,061
Review Body on Higher Remuneration in the Public Sector	1969/70	19,046	1,913,597
Civil Service Appeals Board	1993	6,134	53,184
Public Service Benchmarking Body	2000	—	4,949,264
		<u>41,450</u>	<u>7,563,106</u>

14 NATIONAL LOTTERY FUNDING

Subhead	Provision €000	Outturn €000
L. Payment to the Promoters of Certain Charitable Lotteries:	<u>7,618</u>	<u>7,618</u>

Detailed Breakdown	€
Associated Charities Trust	49,411
Asthma Society of Ireland	34,174
Cappoquin Community Development Company Ltd.	13,281
Drogheda Community Services Centre	80,640
Gael Linn	442,993
Irish Cancer Society	389,043
Irish Wheelchair Association	31,997
Longford Cathedral Circle	50,744
Mulranny Day Centre	15,599
Polio Fellowship of Ireland	389,043
Rehab Group	5,951,569
The Hanly Centre	75,626
The Liffey Trust	1,430
West of Ireland Alzheimer Foundation	92,878

15 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	10
IT Consumables	<u>30</u>
	<u>40</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	848
Pay Related Social Insurance	233
Professional Services Withholding Tax	13
Value Added Tax	9
Pensions	<u>2</u>
Total	<u>1,105</u>

17 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions, which relate to staff training, risk management, information and communications technology security and the effectiveness of administrative and financial controls have been taken or are planned to enhance the system of internal control.

The Department uses the Performance Management and Development System (PMDS), which, among other benefits, facilitates the identification of staff training and development requirements, including those relating to financial management and accounting skills, with particular reference to the needs of staff who are decentralising.

Role specific training for the Department's integrated financial management system is also provided for managers and staff. This new and enhanced financial management system is overseen by a Business Administration function established for that purpose.

A risk management system has been initiated and is being integrated into the Department's management processes to provide for ongoing review of risk.

The IT architecture of the Office comprises high-specification server and client hardware and software and is managed and secured to current best practice. Measures have been taken to ensure security on external links with shared financial management systems hosted by the Department of Finance.

The internal audit function at the Department of Finance - the Internal Audit Unit and the Audit Committee - assists management in ongoing review of the effectiveness of the Office's system of administrative and financial controls. Following a review of the resources of the Internal Audit Unit, a permanent head of Internal Audit has been appointed.

THOMAS CONSIDINE

Accounting Officer
DEPARTMENT OF FINANCE
31 March 2005

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 2004 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-v.

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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta d'Oifig an Aire Airgeadais le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoch m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Airgeadais. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltas agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

SUPERANNUATION AND RETIRED ALLOWANCES

Account of the sum expended in the year ended 31 December 2004, 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; payments in respect of Pensions Benefit System, miscellaneous payments, etc.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A. SUPERANNUATION ALLOWANCES, COMPENSATION ALLOWANCES, PENSIONS AND CERTAIN CHILDREN'S ALLOWANCES	166,270	150,479	-
B. PAYMENTS UNDER THE CONTRIBUTORY PENSIONS SCHEMES FOR SPOUSES AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	34,277	33,667	-
C. EX-GRATIA PENSIONS FOR WIDOWS AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	2,121	2,175	-
D. ADDITIONAL ALLOWANCES AND GRATUITIES IN RESPECT OF ESTABLISHED OFFICERS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	43,146	33,872	-
E. PENSIONS, ALLOWANCES AND GRATUITIES IN RESPECT OF UNESTABLISHED OFFICERS AND THEIR SPOUSES AND CHILDREN AND OTHER PENSIONS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	18,891	16,885	-
F. INJURY GRANTS AND MEDICAL FEES	230	231	-
G. PENSIONS TO RESIGNED AND DISMISSED ROYAL IRISH CONSTABULARY, INCLUDING WIDOWS	12	12	-
H. FEES TO PENSIONS BOARD AND PENSIONS BENEFIT SYSTEM	<u>113</u>	<u>74</u>	-
Gross Total	265,060	237,395	-
<i>Deduct :-</i>			
I. APPROPRIATIONS-IN-AID	<u>35,644</u>	<u>42,901</u>	-
Net Total	<u>229,416</u>	<u>194,494</u>	-
SURPLUS TO BE SURRENDERED	€34,922,258		

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

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Current Assets			
Other Debit Balances:			
Suspense		97	
PMG Balance and Cash	17,595		
Orders Outstanding	<u>(2,867)</u>	<u>14,728</u>	
Total Current Assets			<u>14,825</u>
Less Current Liabilities			
Net Liability to the Exchequer (Note 2)			<u>14,825</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 2004

	€000	€000
Surplus to be surrendered		34,922
Exchequer Grant Undrawn		<u>(20,097)</u>
Net Liability to the Exchequer		<u>14,825</u>
Represented by:		
Debtors		
Net PMG Position and Cash	14,728	
Debit Balances: Suspense	<u>97</u>	<u>14,825</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.	15,791	The variation was largely due to overestimation of the numbers of established officers who would retire in the course of the year.
B.	610	The variation was due to overestimation of the numbers in receipt of spouses and childrens' pensions.
C.	(54)	The variation was due to 2003 payments being cashed in 2004 and charged to 2004 accounts. All 2004 issues were charged to 2004.
D.	9,274	The variation was due to overestimation of the number of officers who would retire in the course of the year.
E.	2,006	The variation was due to overestimation of the number of unestablished officers who would retire in the course of the year.
H.	39	Estimated costs associated with the development of the proposed Pensions Benefit Statement System did not arise.

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).	1,000	-
2. Receipt from the Social Welfare Consolidation Act 1993 (No. 38 of 1993) in respect of pension liability of staff.	9,200,000	9,200,000
3. Receipts in respect of pension liability of staff on loan, etc.	444,000	447,040
4. Contributions to Spouses' and Children's Pension Schemes for Civil Servants and others.	16,644,000	17,418,143
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).	7,404,000	12,673,546
6. Repayment of Gratuities, etc.	163,000	569,084
7. Purchase of notional service.	1,737,000	2,553,146
8. Miscellaneous.	<u>51,000</u>	<u>39,630</u>
Total	<u>35,644,000</u>	<u>42,900,589</u>

Explanation of Variations

1. As the remaining beneficiary under the Agreement died in 2003, no repayments by the British Government were due in 2004.
4. The variation was due to underestimation of receipts.
5. The variation was due to underestimation of the number of contributors and the level of contributions.
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 purchase scheme each year.
8. It is not possible to predict miscellaneous receipts accurately.

5 DETAILS OF EXTRA REMUNERATION

In 2004, there were no waivers of abatement of pension. In the case of three civil servants where special circumstances were deemed to apply, fees were determined without reference to the former salary.

6 MISCELLANEOUS

A total of €28,658 in respect of irrecoverable overpayments of pensions was written off.

7 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions, which relate to staff training, risk management, information and communications technology security and the effectiveness of administrative and financial controls, have been taken or are planned to enhance the system of internal control.

The Department uses the Performance Management and Development System (PMDS), which, among other benefits, facilitates the identification of staff training and development requirements, including those relating to financial management and accounting skills, with particular reference to the needs of staff who are decentralising.

Role specific training for the Department's integrated financial management system is also provided for managers and staff. This new and enhanced financial management system is overseen by a Business Administration function established for that purpose.

A risk management system has been initiated and is being integrated into the Department's management processes to provide for ongoing review of risk.

The IT architecture of the Office comprises high-specification server and client hardware and software, and is managed and secured to current best practice. Measures have been taken to ensure security on external links with shared financial management systems hosted by the Department of Finance.

The internal audit function at the Department of Finance - the Internal Audit Unit and the Audit Committee - assists management in ongoing review of the effectiveness of the Office's system of administrative and financial controls. Following a review of the resources of the Internal Audit Unit, a permanent Head of Internal Audit has been appointed.

THOMAS CONSIDINE

Accounting Officer
DEPARTMENT OF FINANCE
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Aoisliúntas agus Liúntais Scoir le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntais coinnithe ag an Roinn Airgeadais. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF THE APPEAL COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted, for the salaries and expenses of the Office of the Appeal Commissioners.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	437	318	-
A.2. TRAVEL AND SUBSISTENCE	28	18	-
A.3. INCIDENTAL EXPENSES	37	10	1
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	20	4	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	24	7	-
A.6. OFFICE PREMISES EXPENSES	<u>25</u>	<u>-</u>	<u>3</u>
Total	<u>571</u>	<u>357</u>	<u>5</u>
SURPLUS TO BE SURRENDERED	€214,409		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			357
Changes in Capital Assets			
Purchases Cash	(7)		
Depreciation	<u>8</u>	1	
Changes in Net Current Assets			
Increase in Closing Accruals	<u>4</u>	<u>4</u>	<u>5</u>
Direct Expenditure			362
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>192</u>
Operating Cost			<u>554</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000
Capital Assets (Note 3)		23
Current Assets		
Other Debit Balances:		
PMG Balance	97	
Net Liability from the Exchequer (Note 4)	<u>1</u>	
Total Current Assets	<u>98</u>	
Less Current Liabilities		
Accrued Expenses	5	
Other Credit Balances:		
Due to Vote 9 (Revenue Commissioners)	<u>98</u>	
Total Current Liabilities	<u>103</u>	
Net Current Liabilities		<u>(5)</u>
Net Assets		<u>18</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	31	29	60
Additions	7	-	7
Disposals	(5)	-	(5)
Gross Assets at 31 December 2004	<u>33</u>	<u>29</u>	<u>62</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	19	17	36
Depreciation for the year	5	3	8
Depreciation on disposals	(5)	-	(5)
Cumulative Depreciation at 31 December 2004	<u>19</u>	<u>20</u>	<u>39</u>
Net Assets at 31 December 2004	<u>14</u>	<u>9</u>	<u>23</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 2004**

	€000
Surplus to be surrendered	214
Exchequer Grant Undrawn	<u>(215)</u>
Net Liability from the Exchequer	<u>(1)</u>
Represented by:	
Debtors	
PMG Balance	97
Creditors	
Due to Vote 9 (Revenue Commissioners)	<u>(98)</u>
	<u>(1)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	10	The estimate was based on a possible increase in the staffing level and consequential costs. However this did not materialise in 2004.
A.3.	27	See explanation for Subhead A.2.
A.4.	16	See explanation for Subhead A.2.
A.5.	17	See explanation for Subhead A.2.
A.6.	25	See explanation for Subhead A.2.

6 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The Office of the Appeal Commissioners relies on the Office of the Revenue Commissioners for the processing of financial transactions and other services, e.g. personnel, training and information technology. Control is exercised by the Office of the Appeal Commissioners through regular monitoring and consultation, and through the review of financial and other reports provided. A Service Level Agreement between both Offices formalising these arrangements was signed in February 2005. The Agreement also provides for consultation with the Audit Committee of the Revenue Commissioners and, when considered necessary, for internal audit work to be carried out by the Revenue Internal Audit Unit.

JOHN O'CALLAGHAN

Accounting Officer

OFFICE OF THE APPEAL COMMISSIONERS

29 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2004 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-v.

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 Appeal 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 2004.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig na gComisínirí Achomairc le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig na gComisínirí Achomairc. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

09 Meán Fómhair 2005

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION		€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	264,338			
<i>Supplementary</i>	<u>3,000</u>	267,338	266,071	-
A.2. TRAVEL AND SUBSISTENCE		5,585	5,118	94
A.3. INCIDENTAL EXPENSES		13,126	14,569	1,001
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		14,900	14,397	1,248
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		29,491	28,620	1,348
A.6. OFFICE PREMISES EXPENSES		10,200	8,132	623
A.7. CONSULTANCY SERVICES		11,500	13,493	1,102
A.8. MACHINERY AND EQUIPMENT FOR SECURITY PRINTING AND STAMPING		500	223	81
A.9. MOTOR VEHICLES		1,400	2,116	(604)
A.10. LAW CHARGES, FEES AND REWARDS		6,843	7,303	679
A.11. COMPENSATION AND LOSSES		199	500	4
A.12. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REVENUE ON-LINE SERVICES (ROS)		<u>4,738</u>	<u>4,771</u>	<u>3</u>
Gross Total				
<i>Original</i>	362,820			
<i>Supplementary</i>	<u>3,000</u>	365,820	365,313	5,579
<i>Deduct :-</i>				
A.13. APPROPRIATIONS-IN-AID				
<i>Original</i>	35,117			
<i>Supplementary</i>	<u>1,150</u>	<u>36,267</u>	<u>38,083</u>	<u>713</u>
Net Total				
<i>Original</i>	327,703			
<i>Supplementary</i>	<u>1,850</u>	<u>329,553</u>	<u>327,230</u>	<u>4,866</u>
SURPLUS TO BE SURRENDERED		€2,322,893		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			327,230
Changes in Capital Assets			
Purchases Cash	(12,698)		
Disposals Cash	17		
Depreciation	25,476		
Loss on Disposals	<u>76</u>	12,871	
Assets under Development			
Cash Payments		(18,071)	
Changes in Net Current Assets			
Increase in Closing Accruals	6,427		
Increase in Stock	<u>(322)</u>	<u>6,105</u>	<u>905</u>
Direct Expenditure			328,135
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	40,991		
Notional Rents	<u>17,977</u>		<u>58,968</u>
Operating Cost			<u>387,103</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			56,738
Assets under Development (Note 4)			<u>6,630</u>
			63,368
Current Assets			
Stocks (Note 12)		1,891	
Prepayments		4,368	
Accrued Income		1,101	
Other Debit Balances:			
Shared Building Advances	594		
Advances to the OPW for building works etc.	2,190		
Advances for Travel and Subsistence purposes	44		
Miscellaneous Suspense	64		
Recoupable Expenditure	1,296		
Vote 8 (Appeal Commissioners)	<u>98</u>	4,286	
PMG Balance and Cash	11,467		
Orders Outstanding	<u>(1,411)</u>	<u>10,056</u>	
Total Current Assets		<u>21,702</u>	
Current Liabilities			
Accrued Expenses		9,947	
Deferred Income		388	
Other Credit Balances:			
Payroll Deductions	4,245		
Due to State (Note 13)	8,498		
Vote Deposits	263		
Net Pay	<u>4</u>	13,010	
Net Liability to the Exchequer (Note 5)		<u>1,332</u>	
Total Current Liabilities		<u>24,677</u>	
Net Current Liabilities			<u>(2,975)</u>
Net Assets			<u>60,393</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	226,171	44,832	271,003
Additions	24,041	1,527	25,568
Disposals	<u>(1,177)</u>	<u>(96)</u>	<u>(1,273)</u>
Gross Assets at 31 December 2004	<u>249,035</u>	<u>46,263</u>	<u>295,298</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	182,968	31,296	214,264
Depreciation for the year	22,982	2,494	25,476
Depreciation on Disposals	<u>(1,086)</u>	<u>(94)</u>	<u>(1,180)</u>
Cumulative Depreciation at 31 December 2004	<u>204,864</u>	<u>33,696</u>	<u>238,560</u>
Net Assets at 31 December 2004	<u>44,171</u>	<u>12,567</u>	<u>56,738</u>

Note: Cost or Valuation and Accumulated Depreciation opening balances for Equipment have been amended due to an adjustment in respect of fully depreciated assets.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts brought forward at 1 January 2004	1,123
Cash Payments for the Year	18,071
Transferred to Asset Register	(12,564)
Amounts carried forward at 31 December 2004	<u>6,630</u>

Note: A detailed review of Capital Assets under Development was carried out in 2004. This included an examination of the criteria used to evaluate in-house IT projects and as a result a more accurate method of calculating development costs was agreed. The opening balance has been amended to reflect this new approach.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		2,323
Exchequer Grant Undrawn		(991)
Net Liability to the Exchequer		<u>1,332</u>
Represented by:		
Debtors		
Net PMG position and cash	10,056	
Shared Building Advances	594	
Advances to the OPW for building works etc.	2,190	
Advances for Travel and Subsistence purposes	44	
Miscellaneous Suspense	64	
Recoupable Expenditure	1,296	
Vote 8 (Appeal Commissioners)	<u>98</u>	14,342
Creditors		
Payroll Deductions	(4,245)	
Due to State	(8,498)	
Vote Deposits	(263)	
Net Pay	<u>(4)</u>	<u>(13,010)</u>
		<u>1,332</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. An amount of €324,548 in respect of bank interest on a Revenue Account held with the Central Bank was paid to the Exchequer.
2. The sum of €9,175 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994.
3. Witness Expenses amounted to €160.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.8.	277	This surplus was due to payment on some equipment not arising until January 2005.
A.9.	(716)	The excess was due to part payment (€738,000) towards a mobile container scanner for use at major ports.
A.11.	(301)	Expenditure in this subhead varies from year to year. The excess was due to a large out-of-court settlement.

8 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1	Receipts for services relating to the Pay-Related Social Insurance Scheme	30,574,000	30,574,000
2	Moneys received for special attendance of officers	360,000	304,792
3	Fines, forfeitures, law costs recovered		
	<i>Original</i>	<i>3,036,000</i>	
	<i>Supplementary</i>	<i><u>1,150,000</u></i>	
4	Proceeds of customs sales	46,000	48,304
5	Bill of entry receipts	60,000	24,231
6	Receipts from sale of official cars	26,000	17,140
7	Inward processing compensatory interest	15,000	5,455
8	Miscellaneous	<u>1,000,000</u>	<u>2,290,282</u>
	Total	<u>36,267,000</u>	<u>38,082,858</u>

Explanation of Variation

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

9 COMMITMENTS

Commitments likely to materialise amount to €2,025,311.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	1,018,954	906	11	16,466
Overtime and extra attendance	9,022,301	3,464	352	30,291
Shift and roster allowances	627,269	177	38	16,674
Miscellaneous	<u>945,945</u>	266	41	25,500
Total extra remuneration	<u>11,614,469</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 €548,000 was included in the Estimate for 2005.

A sum of €176,872 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

A total of €382,671 was spent on Exceptional Performance Awards (i.e. 252 individual awards ranging from €60 to €4,500 and 11 group awards ranging from €330 to €2,500).

The cost of Revenue staff on loan to other Departments without recoupment was €792,181.

A payment of €350,000 was made to a taxpayer in an out of court settlement following a dispute over classification of motor vehicles for the purpose of vehicle registration tax.

Following an arbitration report, a total of €561,000 was paid to 22 staff as compensation for loss of earnings arising from reorganisation and redeployment.

Following an agreement reached with the relevant union, and sanctioned by the Department of Finance, a total of €41,648 was paid to three staff as compensation for loss of earnings as a result of reorganisation and redeployment.

Compensation of €34,864 was paid in respect of legal action taken by members of the public.

Compensation of €105,100 was paid in respect of legal action taken by members of staff.

62 awards totalling €17,450 were made under the Input (Staff Suggestion) Scheme.

12 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	1,867
IT Consumables	24
	<u>1,891</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	6,077
Pay Related Social Insurance	2,031
Withholding Tax	333
Value Added Tax (Intra EU Acquisitions)	57
	<u>8,498</u>

14 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with these Accounts to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

Specific user training is provided each time a new accounting system is introduced or upgraded or when revised procedures are introduced. In addition, the Office uses the Performance Management Development System (PMDS) both for identifying staff training needs and for organising the required training.

Revenue developed a formal risk management programme, which was piloted in 2004 and is being fully implemented throughout Revenue in 2005. The risk management programme is designed to ensure that corporate and business level risks are identified and assessed; that mitigation strategies are put in place and that the risks are monitored on an ongoing basis.

The Office continues to develop and maintain a portfolio of modern and flexible business application software across a centrally managed Information Communication Technology infrastructure. We adhere to best practice in the administration, authorisation and authentication aspects of security. Firewall products and filtering software from multiple vendors are deployed to give a layered defence against viruses, spam and other malware. Intrusion detection and similar components are kept up to date to combat the latest threats. Security approaches are reviewed by external professionals. Disaster recovery plans are in place to ensure business continuity in the event of a site problem.

The management and audit (including internal and value for money audit) structures within the Office provide for ongoing review of the effectiveness of the Office's system of administrative and financial controls.

FRANK M. DALY

Accounting Officer
OFFICE OF THE REVENUE COMMISSIONERS
30th March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2004 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-v.

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 2004. Attention is drawn to Chapter 2 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig na gCoimisinéirí Ioncaim, le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoch m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Oifig na gCoimisinéirí Ioncaim. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltis agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 2 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF PUBLIC WORKS

Account of the sum expended, in the year ended 31 December 2004, 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 and for the recoupment of certain expenditure in connection with flood relief.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		31,896	30,429	-
A.2. TRAVEL AND SUBSISTENCE		1,570	1,783	124
A.3. INCIDENTAL EXPENSES		832	1,116	5
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,336	1,212	103
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		2,885	3,170	(143)
A.6. OFFICE PREMISES EXPENSES		831	856	73
A.7. CONSULTANCY SERVICES		387	150	-
OTHER SERVICES				
B. PRESIDENT'S HOUSEHOLD STAFF: WAGES AND ALLOWANCES				
<i>Original</i>	679			
<i>Supplementary</i>	<u>70</u>	749	730	-
C.1. GRANT TO ZOOLOGICAL SOCIETY OF IRELAND		2,539	2,539	-
C.2. GRANT TO MAYNOOTH COLLEGE CHAPEL		750	750	-
C.3. GRANT TO LOUVAIN INSTITUTE		1,000	1,000	-
C.4. GRANT TO IRISH LANDMARK TRUST		325	325	-
D. PURCHASE OF SITES AND BUILDINGS				
<i>Original</i>	1,028			
<i>Supplementary</i>	<u>3,988</u>	5,016	1,228	26
E. NEW WORKS, ALTERATIONS AND ADDITIONS				
<i>Original</i>	189,565			
<i>Supplementary</i>	<u>2,435</u>	192,000	192,325	1,183
F.1. MAINTENANCE AND SUPPLIES				
<i>Original</i>	32,098			
<i>Less Supplementary</i>	<u>(500)</u>	31,598	31,879	1,460
F.2. GOVERNMENT SUPPLIES AGENCY				
<i>Original</i>	951			
<i>Less Supplementary</i>	<u>(200)</u>	751	786	78
F.3. RENTS, RATES, ETC.		105,809	107,561	(8,731)
F.4. FUEL, ELECTRICITY, WATER, CLEANING MATERIALS, ETC.		951	1,007	111
G. PURCHASE AND MAINTENANCE OF ENGINEERING PLANT AND MACHINERY AND STORES		2,615	2,699	18
H.1. HYDROMETRIC AND HYDROLOGICAL INVESTIGATION AND MONITORING		904	933	23
H.2. FLOOD RELIEF PROJECTS				
<i>Original</i>	20,559			
<i>Less Supplementary</i>	<u>(5,500)</u>	15,059	15,392	291
H.3. DRAINAGE - MAINTENANCE		15,484	15,670	285
H.4. ENGINEERING WORKS		72	23	-
H.5. FLOOD RELIEF - HUMANITARIAN AID				
<i>Original</i>	61			
<i>Supplementary</i>	<u>5,000</u>	5,061	3,006	-
I.1. HISTORIC PROPERTIES				
<i>Original</i>	19,350			
<i>Supplementary</i>	<u>2,000</u>	21,350	21,093	350
I.2. NATIONAL MONUMENTS				
<i>Original</i>	16,550			
<i>Less Supplementary</i>	<u>(1,000)</u>	15,550	16,390	288

	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
I.3. EDUCATION AND VISITOR SERVICES		270	200	21
I.4. MISCELLANEOUS SERVICES AT VISITOR CENTRES				
<i>Original</i>	415			
<i>Less Supplementary</i>	<u>(145)</u>	270	213	1
I.5. MARKETING		<u>243</u>	<u>255</u>	1
Gross Total				
<i>Original</i>	451,955			
<i>Supplementary</i>	<u>6,148</u>	458,103	454,720	(4,433)
<i>Deduct :-</i>				
J. APPROPRIATIONS-IN-AID		<u>19,873</u>	<u>19,997</u>	<u>7,732</u>
Net Total				
<i>Original</i>	432,082			
<i>Supplementary</i>	<u>6,148</u>	<u>438,230</u>	<u>434,723</u>	<u>(12,165)</u>
SURPLUS TO BE SURRENDERED		€3,507,355		

The Statement of Accounting Policies and Principles and Notes 1 to 16 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.

(a) Accrued Expenses

Liabilities are represented as goods or services received prior to 31 December 2004, which were paid for during January and February 2005.

(b) Accrued Income

This is represented as demands for payment issued before 31 December 2004 for goods or services provided in 2004 which were unpaid on that date.

(c) Operating Cost Statement

This statement includes amounts for Notional Rents on State-owned office accommodation based on the estimated replacement cost of renting standard office accommodation. It does not include unique or prestige buildings or properties in the OPW property portfolio such as Áras an Uachtaráin, the Farmleigh Estate and Dublin Castle, to which standard rental values would not be applicable.

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

- (i) For the major part of the portfolio, estimates are based on building cost norms and standard land values have been used.
- (ii) In 1999, State-owned properties occupied by OPW itself were valued on the “existing use” basis.
- (iii) Properties purchased since 1 January 1995, which have not been revalued using the method outlined at (ii) above, have been valued at acquisition cost.
- (iv) When a property is sold and its valuation has been based on building cost norms and standard land values, the property is revalued in the Assets Register to reflect actual disposal proceeds.
- (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.
- (vii) The term "additions" for Land and Buildings in Note 4 - Statement of Capital Assets refers only to the purchase price of properties acquired or the construction cost of new buildings.
- (viii) The method of assessment of property values is reviewed by the OPW on an ongoing basis.

(e) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects on-going at 31 December 2004, 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.

In the case of Heritage assets, plant and machinery is depreciated at 10% per annum.

Other Capital Assets

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

(g) Transfer of Functions - Heritage Services

This account has been prepared in accordance with the 2004 Revised Estimates for Vote 10 which took account of the transfer of certain Heritage functions from the Department of Environment, Heritage and Local Government to the Office of Public Works with effect from 1 January, 2004 (S.I. No. 690 of 2003).

The accounts functions relating to the Heritage Services continued to be managed by the Department of Environment, Heritage and Local Government on an agency basis until mid 2004 when they were taken over by OPW. While the aggregate totals for expenditure and receipts for the full year are reflected in the Appropriation Account for Vote 10, the records and supporting documentation relating to individual transactions up to mid 2004 are retained by the Department of Environment, Heritage and Local Government.

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn ¹			434,723
Changes in Capital Assets			
Purchases Cash	(9,111)		
Disposals Cash ²	226		
Depreciation	5,764		
Gain on Disposals ³	<u>(100)</u>	(3,221)	
Assets under Development			
Cash Payments (Note 5)		(160)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(5,344)		
Increase in Stock	<u>(597)</u>	<u>(5,941)</u>	<u>(9,322)</u>
Direct Expenditure			425,401
Expenditure on services provided free to other Departments (Allied Services)	(293,269)		
Expenditure on services where OPW acts as client ⁴	<u>(31,829)</u>		<u>(325,098)</u>
Direct Expenditure (excluding Allied Services and services where OPW acts as client)			100,303
Add Expenditure Borne Elsewhere			
Vote 7 - Superannuation and Retired Allowances	18,234		
Notional Rents payable by OPW	<u>4,986</u>		<u>23,220</u>
Operating Cost ⁵			<u>123,523</u>

Notes:

- 1 The Operating Cost figure is derived from the Net Outturn on Vote 10 only (€434.723m) whereas the total financial transactions of the OPW during 2004, including direct expenditure incurred by OPW and charged to other Votes, amounted to €540m.
- 2 The Disposals Cash figure does not include proceeds from the sale of a number of properties in 2004, to the value of €84.252m, which were lodged directly to the Exchequer (Note 7 refers).
- 3 The Gain on Disposals figure does not include a gain of €36m in the net book value of a number of properties sold in 2004 as this would substantially reduce and therefore distort, the Operating Cost of the OPW.
- 4 The Direct Expenditure figure has been reduced by an amount of €31.829m which is the net cost of services where OPW acts as client in carrying out works on behalf of the State (e.g. drainage maintenance, flood relief, maintenance of heritage properties). The cost of such works do not form part of the running costs of OPW.
- 5 The Operating Cost figure does not include an amount for notional income.
 - (i) Notional rents receivable by the OPW (i.e. the estimated total of all the rents which would be payable to OPW for the State-owned premises occupied by other Government Departments) are estimated at some €104m. If notional rents receivable by the OPW were included in the statement above the Operating Cost would work out at €19.523m.
 - (ii) Amounts have not been included in the Statement in respect of notional income from client Departments in respect of services currently provided free of charge by the Office of Public Works.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			2,561,904
Assets under Development (Note 5)			<u>149</u>
			2,562,053
Current Assets			
Stocks (Note 13)		1,555	
Prepayments		9,508	
Accrued Income		7,943	
Central Bank Account Balances	73,565		
Orders Outstanding	<u>(23,998)</u>	<u>49,567</u>	
Total Current Assets		<u>68,573</u>	
Less Current Liabilities			
Accrued Expenses		5,075	
Deferred Income		211	
Other Credit Balances:			
Suspense	46,204		
Due to State (Note 14)	<u>3,356</u>	49,560	
Net Liability to the Exchequer (Note 6)		<u>7</u>	
Total Current Liabilities		<u>54,853</u>	
Net Current Assets			<u>13,720</u>
Net Assets			<u>2,575,773</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	2,562,691	23,011	11,128	8,928	2,605,758
Transfers from the Department of Environment, Heritage & Local Government	-	8,418	733	107	9,258
Additions	19,460	3,718	2,454	1,266	26,898
Disposals ¹	(48,548)	(1,250)	-	-	(49,798)
Revaluations	<u>2,016</u>	<u>(2)</u>	<u>(22)</u>	<u>-</u>	<u>1,992</u>
Gross Assets at 31 December 2004	<u>2,535,619</u>	<u>33,895</u>	<u>14,293</u>	<u>10,301</u>	<u>2,594,108</u>
Accumulated Depreciation					
Opening Balance at 1 January 2004	-	11,404	6,544	3,935	21,883
Depreciation on transfers from the Department of Environment, Heritage & Local Government	-	5,034	567	53	5,654
Depreciation for the year	-	2,939	1,905	920	5,764
Depreciation on Disposals	<u>-</u>	<u>(1,097)</u>	<u>-</u>	<u>-</u>	<u>(1,097)</u>
Cumulative Depreciation at 31 December 2004	<u>-</u>	<u>18,280</u>	<u>9,016</u>	<u>4,908</u>	<u>32,204</u>
Net Assets at 31 December 2004	<u>2,535,619</u>	<u>15,615</u>	<u>5,277</u>	<u>5,393</u>	<u>2,561,904</u>

Note:

1. The large disposals figure for Land & Buildings arises from the sale of properties at 72-76 St. Stephen's Green, Lad Lane and Lord Edward Street.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

Plant and
Machinery
€000

Amounts brought forward at 1 January 2004	7
Cash Payments for the Year	160
Transferred to Asset Register	<u>(18)</u>
Amounts carried forward at 31 December 2004	<u>149</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 2004

	€000	€000
Surplus to be surrendered		3,507
Less Exchequer Grant undrawn		<u>(3,500)</u>
Net Liability to the Exchequer		<u>7</u>
Represented by:		
Debtors		
Net Central Bank Position		49,567
Less: Creditors		
Due to State	(3,356)	
Credit Balances: Suspense	<u>(46,204)</u>	<u>(49,560)</u>
		<u>7</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Proceeds from sale of Property	84,251,997

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(284)	The excess relates to staff training costs, the purchases of books, periodicals and technical equipment and the cost of agency services to meet short term staffing requirements.
A.7.	237	The saving is due to a lower level of consultancy than had been anticipated due to the revised timing of a number of change projects.
D.	3,788	A number of expected purchases did not proceed in 2004 due to market related factors and technical difficulties.
F.4.	(56)	The overspend was due to increased utility bill charges.
H.4.	49	The underspend was due to the difficulty in obtaining a suitable contractor to complete the project at a reasonable cost.
H.5.	2,055	The Irish Red Cross Society received fewer claims for humanitarian aid than anticipated following the flooding in November.
I.2.	(840)	The excess arose because it was necessary to increase expenditure on non-pay items such as stocks of building materials in the final quarter to carry out essential maintenance works.
I.3.	70	The saving was due to less than anticipated non-pay expenditure on the operation of staffed heritage sites.
I.4.	57	Expenditure on the production of publications was less than expected.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Rents	3,000,000	2,176,399
2. Dublin Castle Receipts	200,000	541,325
3. Sales of Property	100,000	686,635
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	1,200,000	600,000
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	8,616,000	8,427,465
6. Fees etc., in connection with the operation of the Local Loans Fund	3,000	59,325
7. Miscellaneous, including sales of surplus stores, hire of plant etc.	404,000	967,122
8. Services at National Monuments and Historic Properties Visitor Centres	750,000	821,606
9. Charges at National Monuments and Historic Properties	5,100,000	4,697,026
10. Miscellaneous Heritage receipts	<u>500,000</u>	<u>1,019,938</u>
Total	<u>19,873,000</u>	<u>19,996,841</u>

Explanation of Variations

- 1 The shortfall was due to arrears from a State tenant, as a result of a rent review, not being received in time to be lodged before end of the year.
- 2 The excess receipts are due to the faster than anticipated return to normal levels of business activity following the closure of Dublin Castle during the EU Presidency.
- 3 The excess receipts are due to a higher level of property sales than expected.
- 4 The transfer of funds from the GSA operating accounts to Appropriations-in-Aid in 2004 was over-estimated.
- 6 The excess is due to the payment of arrears of penal interest on Loans Receivable.
- 7 Receipts exceeded expectations mainly due to a large unexpected receipt for works carried out in 2003.
- 8 Sales of publications and heritage cards were higher than expected.
- 9 Admission income was over-estimated because income previously credited to this sub-head in relation to tour operator receipts was in fact payable to the Department of the Environment, Heritage & Local Government.
- 10 Excess receipts arose mainly due to an arrears payment from Waterways Ireland and to difficulties in accurately estimating the division of miscellaneous receipts between OPW and the Department of the Environment, Heritage & Local Government.

10 COMMITMENTS**(A) Global Commitments**

The global figure for non-capital commitments likely to arise in 2005 and subsequent years is estimated to be €3,221,364.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2004 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2004.

	€
Expenditure in 2004	182,483,508
Commitments to be met in subsequent years	114,403,500

(C) Major Capital Projects

Expenditure was incurred on eleven major projects during 2004 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/03 €	Expenditure 2004 €	Subsequent Years €	Total Estimated Project Cost €
Marine Institute, Galway	3,420,377	21,741,776	25,237,847	50,400,000
New State Laboratory, Backweston	51,546,969	17,052,474	10,100,557	78,700,000
Department of Agriculture - New Laboratory, Backweston	58,411,853	42,683,802	19,504,345	120,600,000
Ballymun Garda HQ & D/Social & Family Affairs Offices	56,664	183,454	17,759,882	18,000,000
Garda College, Templemore	-	29,280	19,970,720	20,000,000
Government Offices, The Glen, Waterford	18,544,368	225,478	110,001	18,879,847
Asylum Seeker Centre - Cork Airport Hotel	8,175,046	204,702	-	8,379,748
Social & Family Affairs - Coolock Northside Civic Centre	16,547,330	396,935	-	16,944,265
Social & Family Affairs - Goldsmith House	10,345,631	481,497	427,001	11,254,129
Roscommon Government Offices	3,018,670	6,685,408	396,000	10,100,078
Kilkenny Flood Relief Scheme	27,697,552	9,711,243	10,428,870	47,837,665

There were commitments outstanding at the end of 2004 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such theoretical commitments in this Account.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties for civil service grades	221,958	64	11	17,711
Overtime for civil service grades	242,322	82	15	21,909
Higher, special or additional duties for OPW grades ¹	1,611,499	1,799	76	16,938
Overtime for OPW grades ¹	6,006,160	1,614	302	45,725
Miscellaneous	<u>57,635</u>	44	4	12,720
Total extra remuneration	<u>8,139,574</u>			

Notes:

Certain individuals received extra remuneration in more than one category.

¹ Extra remuneration for grades specific to OPW.

12 MISCELLANEOUS ITEMS

Compensation and associated legal and miscellaneous costs totalling €279,050 and ranging from €2,406 to €69,064 were paid in fifteen cases of personal injury claims by employees (Department of Finance delegated sanctions of 5/5/88, 8/8/91 and sanction of the State Claims Agency apply).

Sums totalling €177,236 and ranging from €40 to €42,112 were paid in settlement of thirteen claims for injuries to persons on State Property (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Eight ex-gratia payments totalling €125,500 and ranging from €190 to €62,709 were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Six payments totalling €20,796 and ranging from €240 to €11,151 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

In May 2004, the District Court ruled against the State in relation to dumping of benign waste materials on lands at Killenaule, Co Tipperary and imposed a fine of €100 plus costs of €2,400 on OPW. In addition, OPW paid €21,612 to an environmental consultant and €47,897 to a waste disposal company to clean up the site and dispose of the material safely.

Following a ruling by the Circuit Court, in February 2004 OPW paid €21,963 in damages for a copyright infringement.

In October 2004, the Circuit Criminal Court imposed a fine of €10,000 on the Commissioners of Public Works for a technical breach of health and safety regulations.

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 (Administrative Budget Agreement paragraph 8.1.4 and E101/1/92).

Five retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €70,876.

Penalty interest payments amounting to €33,052 were made by OPW in 2004 under the Prompt Payment of Accounts Act, 1997, in respect of late payments (voted: €16,957, non-voted: €16,095). Penalty interest incurred by the Department of Environment, Heritage and Local Government in respect of Heritage payments made by that Department in the period 1 January to 31 May 2004 is included in the Account for Vote 25.

Miscellaneous Items (Cont'd)

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1.021m from the Vote for 2004 was included in the Estimate for 2005.

Losses of plant and machinery to an estimated value of €11,828 were incurred as a result of break-ins at eight locations.

The outturn for Subhead A.1. includes expenditure of €65,860 in respect of the salaries of two officers on loan to the Department of Justice, Equality & Law Reform without repayment.

In addition to expenditure under Subhead A.3., a sum of €7,863 was received from the Change Management Fund, Subhead M. of Vote 6, Department of Finance, in respect of costs incurred on PMDS training in 2004.

In addition to expenditure under Subhead A.7., a sum of €52,974 was received from the Change Management Fund, Subhead M. of Vote 6, Department of Finance, in respect of consultancy costs incurred on the Management Information Framework (MIF) project in 2004.

In addition to expenditure on Vote 10, the OPW also acts as an agent, and incurs expenditure, on behalf of other Government Departments and Agencies. Funding for this expenditure is provided to OPW by the sponsoring Department/Agency and appears as a charge on the account of the client organisation. The main areas of expenditure in 2004 were Major Capital Works (€32.7m), Maintenance Works (€14.1m), Health & Safety Works (€13.8m), Prison Projects (€6.9m), Leasing of Accommodation (€6.9m), Purchase of Sites and Buildings (€5.8m), Furniture Services (€0.85m), Election Printing (€0.8m), Energy Costs (€0.8m) and Fishery Harbour Works (€0.15m).

An amount of €227,150 was recovered in 1999 in respect of irregular rent payments bringing total recoveries to €388,465. €126,974 was lodged to the Department of Finance in 1999 as an Extra Exchequer Receipt. The balance of €100,176 was held in a suspense account at 31 December 2004 pending assessment for Capital Gains Tax.

OPW acquired ownership of two companies when purchasing the Battle of the Boyne site and the Department of Justice Headquarters at 72/76 St Stephen's Green, namely Public Property Development Limited (formerly Deepriver Limited) and Colmstock Properties. Directors' Reports and Financial Statements have been produced for each company and have been made available to the Office of the Comptroller and Auditor General and the Department of Finance. The final accounts for Public Property Development Ltd have been prepared, the resolution to wind up the Company was signed on 4 February 2005 and a Liquidator appointed. Arrangements to wind up Colmstock Properties are at an advanced stage.

13 STOCKS

Stocks at 31 December 2004 comprise:

	€000
Engineering Stocks	757
Heritage Depot Stocks	309
Building Materials	382
Paper and Stationery	64
Miscellaneous Stocks	<u>43</u>
	<u>1,555</u>

Note: In the transfer of Heritage functions to OPW with effect from 1 January 2004, stocks to the value of €0.695m were transferred to OPW from the Department of Environment, Heritage and Local Government. As a result, the value of OPW stocks increased from €0.958m at 31 December 2003 to €1.555m at 31 December 2004, which explains the "Increase in Stock" figure of €0.597m in Note 2 - Operating Cost Statement.

14 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:

	€000
Withholding Tax	843
Income Tax	1,362
Pay Related Social Insurance	883
Capital Gains Tax (see note 12)	100
VAT	104
Pension Contributions	63
Loan Repayments	<u>1</u>
	<u>3,356</u>

15 NEW WORKS, ALTERATIONS AND ADDITIONS**Analysis of Major Expenditure in 2004**

Projects	Estimated Provision €	Outturn €
1 Garda Stations: Erection of new buildings and major improvement schemes	16,252,000	18,871,475
2 Other Garda Projects	3,635,000	5,083,805
3 Rationalisation of Office Accommodation	19,385,000	11,057,196
4 Agriculture: Erection of new buildings and major improvement schemes	794,000	819,697
5 Universal Access Programme	2,000,000	662,261
6 Health and Safety Programme	2,000,000	850,808
7 National Museum Programme	852,000	3,463,284
8 National Library Programme	4,615,000	5,000,784
9 National Concert Hall	1,495,000	1,128,455
10 National Gallery	29,000	532,548
11 Minor New Works	18,100,000	30,266,122
12 Leinster House Projects	9,550,000	12,591,857
13 Royal Hospital Kilmainham	554,000	434,345
14 Revenue - New Dublin Custom House	164,000	121
15 The Glen, Waterford Refurbishment	250,000	225,478
16 Irish Architectural Archive	2,906,000	2,323,513
17 Marine Institute Galway	25,000,000	21,741,776
18 Department of Foreign Affairs - Iveagh House Phase A	55,000	2,700
19 Department of Foreign Affairs - Iveagh House and Harcourt Street	64,000	215,305
20 Roscommon Decentralisation	6,930,000	6,685,408
21 State Laboratories and Department of Agriculture Laboratories	67,400,000	59,906,623
22 Land Registry	1,330,000	74,174
23 Social and Family Affairs: Goldsmith House	700,000	481,497
24 Social and Family Affairs: Concolbert House	90,000	89,527
25 Social and Family Affairs: Northside Civic Centre, Coolock	150,000	396,935
26 Elizabeth Fort Cork	70,000	1,876,597
27 Donegal Town Public Service Centre	-	191,293
28 Other Projects	<u>5,195,000</u>	<u>7,351,396</u>
Total	<u>189,565,000</u>	<u>192,324,980</u>

16 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, security of information and communications technology and ongoing review of the effectiveness of administrative and financial controls.

The Office of Public Works operates the Performance Management and Development System (PMDS) which assists in identifying staff training needs for financial management and accounting skills and facilitates the organisation and sourcing of training needs.

A Risk Management Committee has been established in the Office of Public Works and a risk assessment and management regime covering business, financial and accounting risks is now in place, except in the case of the Heritage Services which transferred to OPW in 2004. A risk assessment and management regime will be in place for this Business Unit in the near future.

The Office has up-to-date computer desk-top hardware and software, with modern networks, servers and systems and this infrastructure is managed and secured to current best practice. In addition, the Office is at an advanced stage of planning for a new Financial Management System.

Finally, the structures within the Office at both managerial and audit level, including Internal Audit and the Audit Committee, provide for ongoing review of the effectiveness of the Office's system of administrative and financial controls.

SEÁN BENTON

Oifigeach Cuntasaíochta

OIFIG na nOIBREACHA POIBLÍ

31 Márta 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2004 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-v.

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 2004. Attention is drawn to Chapter 3 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Oifig na nOibreacha Poiblí le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig na nOibreacha Poiblí. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 3 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

STATE LABORATORY

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,610	4,601	-
A.2. TRAVEL AND SUBSISTENCE	145	122	-
A.3. INCIDENTAL EXPENSES	314	319	28
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	59	75	8
A.5. APPARATUS AND CHEMICAL EQUIPMENT	10,791	1,496	534
A.6. OFFICE PREMISES EXPENSES	257	551	61
A.7. CONSULTANCY SERVICES	<u>110</u>	<u>264</u>	<u>53</u>
Gross Total	16,286	7,428	684
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>100</u>	<u>197</u>	<u>54</u>
Net Total	<u>16,186</u>	<u>7,231</u>	<u>630</u>
SURPLUS TO BE SURRENDERED	€8,954,529		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			7,231
Changes in Capital Assets			
Purchases Cash	(257)		
Depreciation	547		
Disposals Cash	2		
Gain on Disposals	=	292	
Changes in Net Current Assets			
Increase in Closing Accruals	671		
Increase in Stock	(5)	666	958
Direct Expenditure			8,189
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	490		
Notional Rents	765		1,255
Operating Cost			<u>9,444</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			969
Current Assets			
Stocks (Note 10)		80	
Prepayments		85	
Accrued Income		54	
Other Debit Balances:			
Travel Imprests	1		
Recoupment of Energy Costs	<u>43</u>	44	
Net Liability from the Exchequer (Note 4)		90	
PMG Balance and Cash	106		
Orders Outstanding	(7)	<u>99</u>	
Total Current Assets		<u>452</u>	
Less Current Liabilities			
Accrued Expenses		769	
Other Credit Balances:			
Due to State (Note 11)	161		
Payroll Deductions	42		
EU Research Project	2		
Miscellaneous Liabilities	<u>28</u>	<u>233</u>	
Total Current Liabilities		<u>1,002</u>	
Net Current Liabilities			<u>(550)</u>
Net Assets			<u>419</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2004	5,911	18	32	5,961
Revaluation Adjustment (See Note Below)	<u>(2,075)</u>	<u>(15)</u>	=	<u>(2,090)</u>
	3,836	3	32	3,871
Additions	257	-	-	257
Disposals	<u>(2)</u>	=	=	<u>(2)</u>
Gross Assets at 31 December 2004	<u>4,091</u>	<u>3</u>	<u>32</u>	<u>4,126</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	4,544	7	13	4,564
Revaluation Adjustment (See Note Below)	<u>(1,946)</u>	<u>(6)</u>	<u>(2)</u>	<u>(1,954)</u>
	2,598	1	11	2,610
Depreciation for the year	536	-	11	547
Depreciation on Disposals	=	=	=	=
Cumulative Depreciation at 31 December 2004	<u>3,134</u>	<u>1</u>	<u>22</u>	<u>3,157</u>
Net Assets at 31 December 2004	<u>957</u>	<u>2</u>	<u>10</u>	<u>969</u>

Note : The revaluation adjustment derives from a detailed review of fixed assets carried out in 2004.

4 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		8,955
Exchequer Grant Undrawn		<u>(9,045)</u>
Net Liability from the Exchequer		<u>(90)</u>
Represented by:		
Debtors		
Net PMG position and cash	99	
Debit Balances: Suspense	<u>44</u>	143
Creditors		
Due to State	(161)	
Credit Balances: Suspense	<u>(72)</u>	<u>(233)</u>
		<u>(90)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	(16)	Expenditure under this subhead relates primarily to post, land line, mobile and internet access costs. In 2004 usages in these areas were greater than expected.
A.5.	9,295	Due to the tendering process for equipment for the new laboratory in Backweston being slower than anticipated it was not possible to purchase all the equipment that was originally estimated.
A.6.	(294)	During the latter half of 2004 the State Laboratory took possession of the new facility in Backweston. Building and site maintenance costs for the new property were incurred. Vote vired to allow for this.
A.7.	(154)	This subhead is used for outsourcing samples for analysis. In 2004 the number of samples requiring outsourcing was greater than expected.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Receipts for various analyses, examinations, tests, etc.	<u>100,000</u>	<u>197,314</u>

Explanation of Variation

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.

7 COMMITMENTS

Orders to the value of €1,004,251 which were placed during 2004, were not delivered until 2005.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payments of €6,350 or More €
Higher, special or additional duties	57,174	29	1	16,246
Overtime and extra attendance	<u>65,041</u>	21	3	11,208
Total extra remuneration	<u>122,215</u>			

9 MISCELLANEOUS ITEMS

Awards totalling €8,312 were made to 14 staff members under the scheme for recognition of exceptional performance.

10 STOCKS

Stocks at 31 December 2004 comprised:	€000
Chemicals and Laboratory Consumables	78
Stationery and IT Consumables	<u>2</u>
	<u>80</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	89
Pay Related Social Insurance	33
Pension Contributions	23
Other - Withholding Tax due	(19)
VAT on intra-EU Acquisitions	<u>35</u>
	<u>161</u>

12 ENHANCING INTERNAL CONTROLS

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with these Accounts to the Comptroller and Auditor General.

The following actions have been taken, or are planned, to enhance the system of internal financial control:

Management and staff have been trained, specific to their needs, in the principles of Financial Management Accounting.

The Performance Management Development System (PMDS) has identified individual training needs which are being addressed.

A new IT system has been installed in the new facility in Backweston which gives greater control and security.

An Internal Audit Function and an Audit Committee have been established and a programme of audits has been agreed with the Audit Committee.

Mr Conor Murphy
Accounting Officer
STATE LABORATORY
4 August 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2004 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-v.

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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Saotharlann Stáit le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Saotharlann Stáit. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltas agus ar chaitechas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtaire Cuntas agus Ciste
09 Meán Fómhair 2005

SECRET SERVICE

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted, for Secret Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
SECRET SERVICE	<u>767</u>	<u>350</u>	=
SURPLUS TO BE SURRENDERED	€416,850		

The Statement of Accounting Policies and Principles and Notes 1 to 4 form part of this Account.

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000
Current Assets		
PMG Balance and Cash	51	
Less Current Liabilities		
Net Liability to the Exchequer (Note 2)	<u>51</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 2004

	€000
Surplus to be surrendered	417
Exchequer Grant Undrawn	<u>(366)</u>
Net Liability to the Exchequer	<u>51</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>51</u>

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

The estimate is necessarily conjectural.

4 ENHANCING INTERNAL CONTROL

The control and accounting systems of the Department of Finance apply in relation to meeting requests for payment from this Vote. The Statement on Internal Controls made in respect of the Department, and the Note on Enhancing Internal Control, also apply in relation to the issue of payments from this Vote.

THOMAS CONSIDINE

Accounting Officer
DEPARTMENT OF FINANCE
23 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 2004 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 2004.

**JOHN PURCELL**

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Seirbhís Sicréideach le haghaidh 2004 iniúchta agam de réir Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Tá deimhnithe ó na hAirí lena mbaineann an fhreagracht sin tugtha dom a thacaíonn leis an gcaiteachas arna thaispeáint sa Chuntas. Ar bhonn na ndeimhnithe seo, is é mo thuairim go gcuirtear caiteachas an Vóta don bhliain dar críoch 31 Nollaig 2004 i láthair i gceart sa Chuntas.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF THE CHIEF STATE SOLICITOR

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Chief State Solicitor.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	14,531	14,329	-
A.2. TRAVEL AND SUBSISTENCE	200	151	14
A.3. INCIDENTAL EXPENSES	763	801	107
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	500	439	49
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,760	1,197	93
A.6. OFFICE PREMISES EXPENSES	195	88	43
A.7. CONSULTANCY SERVICES	157	146	-
OTHER SERVICES			
B. FEES TO COUNSEL	7,300	7,609	1,088
C. GENERAL LAW EXPENSES	<u>4,200</u>	<u>2,906</u>	<u>433</u>
Gross Total	29,606	27,666	1,827
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>250</u>	<u>671</u>	<u>4,383</u>
Net Total	<u>29,356</u>	<u>26,995</u>	<u>(2,556)</u>
SURPLUS TO BE SURRENDERED	€2,360,506		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			26,995
Changes in Capital Assets			
Purchases Cash	(435)		
Depreciation	448		
Loss on Disposals	<u>2</u>	15	
Assets Under Development			
Cash Payments		(252)	
Changes in Net Current Assets			
Increase in Closing Accruals	108		
Increase in Stock	<u>(26)</u>	<u>82</u>	<u>(155)</u>
Direct Expenditure			26,840
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	913		
Notional Rents	<u>1,361</u>		<u>2,274</u>
Operating Cost			<u>29,114</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			1,163
Assets under Development (Note 4)			<u>724</u>
			1,887
Current Assets			
Stocks (Note 13)		93	
Prepayments		46	
Accrued Income		4,383	
Other Debit Balances:			
Advances to OPW	95		
Miscellaneous	111		
Shared Accommodation Costs	326		
Recoverable Balances	<u>13</u>	545	
PMG Balance and Cash	2,741		
Orders Outstanding	<u>(1,784)</u>	<u>957</u>	
Total Current Assets		<u>6,024</u>	
Less Current Liabilities			
Accrued Expenses		1,873	
Other Credit Balances:			
Due to State (Note 14)	1,090		
Payroll Deductions	57		
Miscellaneous	<u>50</u>	1,197	
Net Liability to the Exchequer (Note 5)		<u>305</u>	
Total Current Liabilities		<u>3,375</u>	
Net Current Assets			<u>2,649</u>
Net Assets			<u>4,536</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	2,101	1,157	3,258
Additions	452	14	466
Disposals	(43)	-	(43)
Gross Assets at 31 December 2004	<u>2,510</u>	<u>1,171</u>	<u>3,681</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	1,438	673	2,111
Depreciation for the year	331	117	448
Depreciation on Disposals	(41)	-	(41)
Cumulative Depreciation at 31 December 2004	<u>1,728</u>	<u>790</u>	<u>2,518</u>
Net Assets at 31 December 2004	<u>782</u>	<u>381</u>	<u>1,163</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts brought forward at 1 January 2004	472
Cash Payments for the Year	252
Transferred to Asset Register	-
Amounts carried forward at 31 December 2004	<u>724</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 2004

	€000	€000
Surplus to be surrendered		2,361
Exchequer Grant Undrawn		<u>(2,056)</u>
Net Liability to the Exchequer		<u>305</u>
Represented by:		
Debtors		
Net PMG position and cash	957	
Debit Balances: Suspense	<u>545</u>	1,502
Creditors		
Due to State	(1,090)	
Credit Balances: Suspense	<u>(107)</u>	<u>(1,197)</u>
		<u>305</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €44,778 was lodged to the Exchequer under the State Property Act, 1954.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	202	The variation arose due to accommodation shortages, which meant The Office was unable to take on its full complement of staff.
A.2.	49	This underspend was due to lower than anticipated requirements for Officers to attend European Courts. Provision was made for attendance at the MOX/Sellafield case being heard in the Hague but the requirement was lower than expected. Also some training courses due to be attended in the United Kingdom were relocated to Ireland.
A.5.	563	The variation arose because the implementation of the new Case and Records Management System did not proceed as quickly as expected due to technical difficulties. As a result, a significant portion of the expenditure on the System did not become due for payment during 2004. Also the implementation of the Human Resources Management System has not proceeded as a result of difficulties encountered with the System.
A.6.	107	The anticipated move to new premises for some staff in the CSSO did not take place in 2004.
B.	(309)	Expenditure on this subhead depends on the level of activity in the Courts and is therefore very difficult to forecast. Some of the excess can be attributed to continuing efforts to clear out arrears of fees due to Counsel.
C.	1,294	The level of expenditure on this area fluctuates, depending on the level of State activity in the Courts and as such is difficult to predict. For example, payments to Court stenographers increased substantially as numerous Army Deafness cases were heard in recent years. This activity has reduced considerably. The figure for 2002 was €4.8m, and for 2003 was €4.1m so the €2.9m cost in 2004 may prove merely a temporary respite.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and Fees received by the Chief State Solicitor	250,000	670,628

Explanation of Variation

It is not possible to forecast accurately what amounts will be recovered in any year. Receipts from charges levied in respect of legal work associated with lottery grants and company restorations increased during the year.

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2004 amounted to €166,453.

10 COMMITMENTS

A commitment of €454,251 has been entered into in respect of the Case and Records Management System to be provided in 2005.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	80,027	32	6	9,224
Overtime and extra attendance	116,654	69	3	21,931
Miscellaneous	<u>325</u>	5	-	-
Total extra remuneration	<u>197,006</u>			

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

12 MISCELLANEOUS ITEMS

Ex-gratia payments totalling €23,887 were made to three solicitors.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry-over of €894,000 is included in the estimate for 2005.

13 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	<u>93</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Withholding Tax	460
Income Tax	331
Pension Contributions	187
VAT (4th Schedule)	(2)
Pay Related Social Insurance	<u>114</u>
	<u>1,090</u>

15 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004, has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

Management Information Framework (MIF) training specifically tailored to the CSSO needs has been undertaken by all Management Advisory Committee (MAC) members along with Section Heads. The new Financial Management System which was installed in conjunction with the Office of the Attorney General has been rolled out, and a skill transfer approach has been adopted to ensure that all staff receive relevant training for the purpose of operating this new system. Staff in the Finance Unit will receive refresher training in the coming months.

Risk Management

Identification of risks and the likelihood of their occurrence is being addressed in the CSSO Business Plans. The Risk Management position is monitored by both MAC and the Audit Committee. External assistance is being commissioned, in conjunction with the Office of the Attorney General, to assist the Offices in developing whole-of-office Risk Management Strategies

Information and communication technology security

The Office has up-to-date computer hardware, server software, office productivity and anti-virus software in place for all users with appropriate support equipment, controls and procedures in place.

Administrative and financial controls

The structures within the Office at both managerial and audit level, including Internal Audit and the Audit Committee, provide for ongoing review of the effectiveness of the system of administrative and financial controls. A review of the internal financial controls undertaken by the Professional Accountant and the Internal Auditor has been completed and a follow up analysis will take place in 2005 and is included in the Audit Schedule for this Office.

DAVID J. O'HAGAN

Accounting Officer
OFFICE OF THE CHIEF STATE SOLICITOR
31 March 2005

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 2004 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-v.

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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Príomh-Aturnae Stáit le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoche m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig an Príomh-Aturnae Stáit. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltas agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	9,634	8,459	-
A.2. TRAVEL AND SUBSISTENCE	204	148	9
A.3. INCIDENTAL EXPENSES	1,154	1,196	(22)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	297	241	12
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,061	760	(45)
A.6. OFFICE PREMISES EXPENSES	701	717	(339)
OTHER SERVICES			
B. FEES TO COUNSEL	16,086	12,374	2,216
C. GENERAL LAW EXPENSES	<u>3,000</u>	<u>4,902</u>	<u>2,437</u>
Gross Total	32,137	28,797	4,268
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>15</u>	<u>136</u>	<u>-</u>
Net Total	<u>32,122</u>	<u>28,661</u>	<u>4,268</u>
SURPLUS TO BE SURRENDERED	€3,460,779		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			28,661
Changes in Capital Assets			
Purchases Cash	(305)		
Loss on Disposal of Fixed Assets	45		
Depreciation	<u>341</u>	81	
Changes in Net Current Assets			
Decrease in Closing Accruals	(477)		
Decrease in Stock	<u>8</u>	<u>(469)</u>	<u>(388)</u>
Direct Expenditure			28,273
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,323		
Notional Rents	<u>396</u>		<u>1,719</u>
Operating Cost			<u>29,992</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			1,073
Current Assets			
Stocks (Note 11)		43	
Prepayments		469	
Other Debit Balances:			
Travelling Imprests	2		
Recoverable Balances	<u>1</u>	3	
PMG Balance and Cash	2,082		
Orders Outstanding	<u>(1,070)</u>	<u>1,012</u>	
Total Current Assets		<u>1,527</u>	
Less Current Liabilities			
Accrued Expenses		4,737	
Other Credit Balances:			
Payroll Deductions	133		
Due to State (Note 12)	<u>511</u>	644	
Net Liability to the Exchequer (Note 4)		<u>371</u>	
Total Current Liabilities		<u>5,752</u>	
Net Current Liabilities			<u>(4,225)</u>
Net Liabilities			<u>(3,152)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	1,329	826	2,155
Additions	257	48	305
Disposals	(167)	(34)	(201)
Gross Assets at 31 December 2004	<u>1,419</u>	<u>840</u>	<u>2,259</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	671	330	1,001
Depreciation for the year	271	70	341
Depreciation on Disposals	(122)	(34)	(156)
Cumulative Depreciation at 31 December 2004	<u>820</u>	<u>366</u>	<u>1,186</u>
Net Assets at 31 December 2004	<u>599</u>	<u>474</u>	<u>1,073</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 2004**

	€000	€000
Surplus to be surrendered		3,461
Exchequer Grant Undrawn		<u>(3,090)</u>
Net Liability to the Exchequer		<u>371</u>
Represented by:		
Debtors		
Net PMG position and cash	1,012	
Debit Balances: Suspense	<u>3</u>	1,015
Creditors		
Due to State	(511)	
Credit Balances: Suspense	<u>(133)</u>	<u>(644)</u>
		<u>371</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	56	Savings arose because the overall level of travel was less than expected and because the cost of attending court sittings outside Dublin was lower than anticipated.
A.5.	301	The savings arose as work on a major IT project was postponed until 2005.
B.	3,712	The savings occurred because a provision for unusually high levels of activity in one Court was not required.
C.	(1,902)	This excess expenditure is mainly due to an increase in both the number and the value of awards paid by the Office. The general increase is exacerbated by one particularly large award.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous Receipts	15,000	135,525

Explanation of Variation

The variation arises because the amount of costs received during the year was greatly in excess of the amount expected. These figures also include amounts arising due to payable orders cancelled in previous years.

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is €5,074,000. 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 2004 was €1,727.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	186,910	57	9	36,209
Overtime and extra attendance	<u>27,992</u>	47	-	-
Total extra remuneration	<u>214,902</u>			

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

10 MISCELLANEOUS ITEMS

Under the delegated administrative budget scheme, a carryover of €653,000 is included in the Estimate for 2005.

11 STOCKS

Stocks at 31 December 2004 comprise:

	€000
Stationery	24
IT Consumables	<u>19</u>
	<u>43</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:

	€000
Income Tax	219
Withholding Tax	202
Pay Related Social Insurance	<u>90</u>
	<u>511</u>

13 Enhancing Internal Controls

A statement on internal financial controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control within the Office.

An evaluation of the Office's system of internal financial controls has been completed. Issues arising from that review are being addressed.

A risk management system has been initiated within the Office. Following a consultation process, a list of key risks facing the Office has been identified and action to mitigate these is being undertaken.

The security of the Office information and communication technology systems has been enhanced by the introduction of a secure e-mail system, a remote access system using a secure DSL connection and the upgrading of our firewall hardware.

BARRY DONOGHUE

Accounting Officer

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

31 March 2005

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 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Stiúrthóra Ionchúiseamh Poiblí le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig an Stiúrthóra Ionchúiseamh Poiblí. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

09 Meán Fómhair 2005

VALUATION OFFICE

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Valuation Office and certain minor services.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	7,934	6,669	-
A.2. TRAVEL AND SUBSISTENCE	701	342	13
A.3. INCIDENTAL EXPENSES	494	404	(10)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	116	115	(4)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,198	816	(20)
A.6. OFFICE PREMISES EXPENSES	281	190	12
A.7. CONSULTANCY SERVICES	12	28	-
OTHER SERVICES			
B. VALUATION TRIBUNAL	217	168	(1)
C. FEES TO COUNSEL AND OTHER LEGAL EXPENSES	<u>62</u>	<u>150</u>	<u>-</u>
Gross Total	11,015	8,882	(10)
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1,517</u>	<u>2,475</u>	<u>(747)</u>
Net Total	<u>9,498</u>	<u>6,407</u>	<u>(737)</u>
SURPLUS TO BE SURRENDERED	€3,091,465		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			6,407
Changes in Capital Assets			
Purchases Cash	(596)		
Depreciation	551		
Loss on Disposals	=	(45)	
Assets under Development			
Cash Payments (Note 4)		(60)	
Changes in Net Current Assets			
Increase in Closing Accruals	374		
Increase in Stock	<u>(7)</u>	<u>367</u>	<u>262</u>
Direct Expenditure			6,669
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>5,821</u>
Operating Cost			<u>12,490</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			1,423
Assets under Development (Note 4)			<u>202</u>
			1,625
Current Assets			
Stocks (Note 11)		20	
Prepayments		55	
Accrued Income		83	
Other Debit Balances:			
Imprests	1		
Suspense	<u>1</u>	2	
PMG Balance and Cash	692		
Orders Outstanding	<u>(269)</u>	<u>423</u>	
Total Current Assets		<u>583</u>	
Less Current Liabilities			
Accrued Expenses		45	
Deferred Income		830	
Other Credit Balances:			
Payroll Deductions	60		
Due to State (Note 12)	<u>266</u>	326	
Net Liability to the Exchequer (Note 5)		<u>98</u>	
Total Current Liabilities		<u>1,299</u>	
Net Current Liabilities			<u>(716)</u>
Net Assets			<u>909</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	2,450	1,351	3,801
Additions	517	79	596
Disposals	(381)	(3)	(384)
Gross Assets at 31 December 2004	<u>2,586</u>	<u>1,427</u>	<u>4,013</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	1,598	825	2,423
Depreciation for the year	423	128	551
Depreciation on Disposals	(381)	(3)	(384)
Cumulative Depreciation at 31 December 2004	<u>1,640</u>	<u>950</u>	<u>2,590</u>
Net Assets at 31 December 2004	<u>946</u>	<u>477</u>	<u>1,423</u>

Note: The opening balances of Cost and Accumulated Depreciation have been adjusted in line with up to date information.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	Computer Applications €000
Amounts brought forward at 1 January 2004	142
Cash Payments for the Year	60
Transferred to Asset Register	=
Amounts carried forward at 31 December 2004	<u>202</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 2004**

	€000	€000
Surplus to be surrendered		3,091
Exchequer Grant Undrawn		<u>(2,993)</u>
Net Liability to the Exchequer		<u>98</u>
Represented by:		
Debtors		
Net PMG position and cash	423	
Debit Balances: Suspense	<u>1</u>	424
Creditors		
Due to State	(266)	
Credit Balances: Suspense	<u>(60)</u>	<u>(326)</u>
		<u>98</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	359	The variation in this subhead arose from the expected recruitment of 30 Valuer staff that did not materialise in 2004 as part of the restructuring under the Valuation Act 2001.
A.5.	382	There were savings under this subhead on associated costs of restructuring under the Valuation Act 2001 that did not fully materialise in 2004.
A.6.	91	Office premises expenditure in connection with the revaluation was not completed in 2004.
A.7.	(16)	The Department of Finance required the Valuation Office to review its expenditure in 2004. This was carried out and it is because of this cost that consultancy was higher than anticipated.
B.	49	The volume of appeals was lower than in previous years, which led to a reduced cost of member's fees and postage.
C.	(88)	Estimated expenditure on legal fees was higher than anticipated due to settlement of outstanding cases.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Valuation Tribunal appeal fees	57,000	59,122
2 Valuation certificates	72,000	134,015
3 Valuation revision fees	900,000	1,857,002
4 Fees from appeals to the Commissioner	295,000	138,758
5 Miscellaneous receipts	<u>193,000</u>	<u>286,545</u>
	<u>1,517,000</u>	<u>2,475,442</u>

Explanations of Variations

- 1 Tribunal fee receipts were greater than anticipated.
- 2 Demand for Valuation Office services over the internet contributed significantly to the increase in certificate fees received.
- 3 Revision fees significantly increased due to the introduction of output fees from requests for revision of rateable service in 2004 as part of cost recovery measures.
- 4 Commissioner's Appeal fees were less than anticipated.
- 5 The Introduction of Market Value fees from 1 January 2002 has led to a significant increase in miscellaneous income.

8 COMMITMENTS

At 31 December 2004 commitments totalled €118,235.

9 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €537,000 was included in the Estimate for 2005.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	84,369	22	2	16,438
Overtime and extra attendance	<u>61,239</u>	32	3	16,323
Total extra remuneration	<u>145,608</u>			

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

11 STOCKS

Stocks at 31 December 2004 comprise:	€000
Valuation Office consumable stocks	10
Valuation Tribunal consumable stocks	<u>10</u>
	<u>20</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	161
Pay Related Social Insurance	47
Withholding Tax	10
Pension Contributions	<u>48</u>
	<u>266</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are being planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

Financial training is specifically identified in the Office's training plan. Financial training was provided to Finance Division staff. Further on-going financial training is being provided to Office staff dealing with financial management responsibilities and financial control issues. This will specifically address weaknesses that have been identified. Additional requirements would be identified in the Role Profile process.

The Office has initiated a process aimed at implementing processes and structures for the further development of a Risk Management policy/system in the Office which will build on the existing systems of control and risk management.

The Office's computer systems are managed to established industry best practice. Formal procedures for all aspects of system security, data security and backup are in place. The implementation of these is regularly monitored and procedures are adjusted to deal with any new threats emerging. There are full procedures in place to ensure that the software used by the Office is reliable and secure.

Ongoing review of the effectiveness of the Office's system of administrative and financial controls is provided for at managerial and audit level, including the Internal Audit Unit and the Audit Committee.

JAMES V. ROGERS

Accounting Officer
VALUATION OFFICE
22 July 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 2004 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-v.

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 2004. Attention is drawn to Chapter 4 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Oifig Luachála le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Oifig Luachála. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 4 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

Public Appointments Service

Account of the sum expended, in the year ended 31 December 2004, 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 Public Appointments Service.

Service		Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES		6,030	5,608	-
A.2. TRAVEL AND SUBSISTENCE		290	216	22
A.3. INCIDENTAL EXPENSES				
Original	510			
Supplementary	<u>1</u>	511	442	29
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		315	249	6
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		1,394	1,025	8
A.6. OFFICE PREMISES EXPENSES		193	333	(2)
A.7. CONSULTANCY, ETC., SERVICES		948	659	32
A.8. ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS		1,357	1,283	158
A.9. INFORMATION SOCIETY - E-RECRUITMENT		<u>926</u>	<u>369</u>	<u>-</u>
Gross Total				
Original	11,963			
Supplementary	<u>1</u>	11,964	10,184	253
<i>Deduct :-</i>				
A.10. APPROPRIATIONS-IN-AID		<u>200</u>	<u>248</u>	<u>25</u>
Net Total				
Original	11,763			
Supplementary	<u>1</u>	<u>11,764</u>	<u>9,936</u>	<u>228</u>
SURPLUS TO BE SURRENDERED		€1,827,781		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			9,936
Changes in Capital Assets			
Purchases Cash	(538)		
Depreciation	667	129	
Assets under Development			
Cash payments		(369)	
Changes in Net Current Assets			
Increase in Closing Accruals	127		
Increase in Stock	<u>(8)</u>	<u>119</u>	<u>(121)</u>
Direct Expenditure			9,815
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>2,896</u>
Operating Cost			<u><u>12,711</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			3,155
Current Assets			
Stocks (Note 12)	307		
Prepayments	42		
Accrued Income	25		
Other Debit Balances	<u>28</u>	402	
PMG Balance and Cash	742		
Orders Outstanding	<u>(512)</u>	230	
Net Liability due from the Exchequer (Note 5)		<u>28</u>	
Total Current Assets		<u>660</u>	
Current Liabilities			
Accrued Expenses	295		
Due to State (Note 13)	231		
Other Credit Balances	<u>55</u>		
Total Current Liabilities		<u>581</u>	
Net Current Assets			<u>79</u>
Net Assets			<u><u>3,234</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Building Improvements €000	Totals €000
Cost or Valuation at 1 January 2004	3,299	491	687	4,477
Additions	530	8	-	538
Transferred to CPSA	(45)	(16)	-	(61)
Gross Assets at 31 December 2004	<u>3,784</u>	<u>483</u>	<u>687</u>	<u>4,954</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	895	103	137	1,135
Depreciation for the year	549	49	69	667
Transferred to CPSA	(2)	(1)	-	(3)
Cumulative Depreciation at 31 December 2004	<u>1,442</u>	<u>151</u>	<u>206</u>	<u>1,799</u>
Net Assets at 31 December 2004	<u>2,342</u>	<u>332</u>	<u>481</u>	<u>3,155</u>

Note 1:

These figures have been adjusted relative to the closing balance in the 2003 Appropriation Account following a review of Furniture, Office Equipment and Building Improvements.

Note 2:

As part of the creation of the new Offices, Public Appointments Service (PAS) and the Commission for Public Service Appointments (CPSA) on the 19th of October 2004, certain assets were transferred to the CPSA for their use. Such transfers are fully reflected in the figures above.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In-house Computer Applications €000
Amounts brought forward 1 January 2004	-
Cash payments for the year	369
Transferred to Asset Register	-
Amounts carried forward 31 December 2004	<u>369</u>

5 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be Surrendered		1,828
Exchequer Grant Undrawn		<u>(1,856)</u>
Net Liability from the Exchequer		<u>(28)</u>
Represented by:		
Debtors		
Net PMG position and cash	230	
Debit Balances: Suspense	<u>28</u>	258
Creditors		
Due to State	(231)	
Credit Balances: Suspense	<u>(55)</u>	<u>(286)</u>
		<u>(28)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	74	Office activity (competitions) was lower than estimated and prior years due to decentralisation.
A.3.	69	Office activity (competitions) was lower than estimated and prior years due to decentralisation.
A.4.	66	As for A.3. above and also reduced postage costs.
A.5.	369	Reduced equipments costs and deferral of certain development projects (see A9 below).
A.6.	(140)	Increased costs of new facilities especially premises and maintenance costs.
A.7.	289	Office activity (competitions) was lower than estimated and prior years due to decentralisation.
A.8.	74	Office activity (competitions) was lower than estimated and prior years due to decentralisation.
A.9.	557	Certain e-Government projects initially expected to be completed in 2004 were deferred to 2005.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Miscellaneous	<u>200,000</u>	<u>248,291</u>

Explanation of Variation

Higher level of external services was billed during the period than expected.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2004 was €26,279.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
Higher, special or additional duties	86,852	31	2	10,530
Overtime and extra attendance	<u>102,027</u>	77	2	7,455
Total extra remuneration	<u>188,879</u>			

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

10 MISCELLANEOUS ITEMS

A total of €12,900 was issued in ex gratia payments.

A total of €8,500 was awarded under the exceptional performance award scheme, €3,750 was paid in 2004. The balance to be paid in 2005

A total of €1,430 was paid under the input scheme.

Moneys remaining unspent from e-Government (€26,949) and moneys received from the Change Managements Fund, Subhead M. of the Vote of the Office of the Minister of Finance (€69,597), were returned to the exchequer.

A 2002 balance of €4,853 on the term time account was clarified with salaries section of the Department of Finance and credited to the A.1. Subhead.

11 COMMITMENTS

Global Commitments	€000
---------------------------	-------------

Contracted commitments at 31 December 2004	98
--	----

12 STOCKS

Stocks at 31 December 2004 comprise:	€000
--------------------------------------	-------------

Registry Supplies	24
IT Consumables/Stationery	<u>283</u>
	<u>307</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
---	-------------

Income Tax	113
Pay Related Social Insurance	60
Withholding Tax	10
Value Added Tax	9
Pension Contributions	<u>39</u>
	<u>231</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal controls.

Expertise of Finance Unit

The Office has continued to seek to strengthen the Finance Unit to ensure that it is suitably resourced and skilled to deliver an efficient service. During 2004 a number of specific actions were taken in this regard.

- Appointment of Professional Accountant to lead the unit
- Training schedule agreed to ensure transfer of knowledge in the unit
- Replacement staff identified with specific finance/accountancy knowledge
- A process commenced to complete full procedural manuals for all relevant activities in the Finance Unit. These are being designed to enable new staff members to quickly familiarise themselves with operational procedures.

Training of all managers in Financial Management

In 2005 a comprehensive training programme will be rolled out to all managers in the organisation to ensure that they have appropriate knowledge and skill in the area of financial management. Following the training of the Management Advisory Committee (MAC) the programme will then roll out to all frontline major budget holders with the aim of reaching all managers by the 3rd quarter of 2005.

Installation of new Financial Management System

In 2004 the Office installed a new financial management system (Agresso). This system is now functioning in the Office and has enabled the production of timely management reports for all budget holders and MAC. It is proposed that during 2005 training will be provided to enable individual budget holders to interrogate this system as they require.

Internal Audit

In 2004 the Office (through the services of an independent auditor) completed a comprehensive audit of all processes and practices in the internal Finance Unit. The recommendations from this audit have been accepted and implemented as required. A process has also been established to ensure that the Office's Audit Committee revisits these recommendations periodically to ensure compliance.

BRYAN ANDREWS

Accounting Officer
PUBLIC APPOINTMENTS SERVICE
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service for 2004 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-v.

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 Public Appointments 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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig Seirbhis um Cheapachain Phoiblí le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig Seirbhis um Cheapachain Phoiblí. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltas agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman, the Standards in Public Offices Commission and the Office of the Information Commissioner.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	2,285	2,338	-
A.2. TRAVEL AND SUBSISTENCE	45	41	-
A.3. INCIDENTAL EXPENSES	275	189	(9)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	55	43	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	123	76	(24)
A.6. OFFICE PREMISES EXPENSES	59	41	4
A.7. CONSULTANCY AND LEGAL FEES	51	13	2
STANDARDS IN PUBLIC OFFICE COMMISSION			
B.1. SALARIES, WAGES AND ALLOWANCES	575	574	-
B.2. TRAVEL AND SUBSISTENCE	18	8	-
B.3. INCIDENTAL EXPENSES	361	164	(6)
B.4. POSTAL AND TELECOMMUNICATIONS SERVICES	18	22	1
B.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	25	39	(12)
B.6. OFFICE PREMISES EXPENSES	27	22	2
B.7. CONSULTANCY AND LEGAL FEES	35	31	1
OFFICE OF THE INFORMATION COMMISSIONER			
C.1. SALARIES, WAGES AND ALLOWANCES	1,150	1,056	-
C.2. TRAVEL AND SUBSISTENCE	12	2	-
C.3. INCIDENTAL EXPENSES	87	84	(6)
C.4. POSTAL AND TELECOMMUNICATIONS SERVICES	26	28	1
C.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	55	51	(15)
C.6. OFFICE PREMISES EXPENSES	30	27	2
C.7. CONSULTANCY AND LEGAL FEES	<u>210</u>	<u>270</u>	<u>1</u>
Gross Total	5,522	5,119	(57)
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>5</u>	<u>2</u>	<u>-</u>
Net Total	<u>5,517</u>	<u>5,117</u>	<u>(57)</u>
SURPLUS TO BE SURRENDERED	€400,385		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			5,117
Changes in Capital Assets			
Purchases Cash	(66)		
Depreciation	<u>122</u>	56	
Changes in Net Current Assets			
Increase in Closing Accruals	8		
Decrease in Stock	<u>2</u>	<u>10</u>	<u>66</u>
Direct Expenditure			5,183
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,089</u>
Operating Cost			<u>6,272</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			314
Current Assets			
Stocks (Note 8)		21	
Prepayments		84	
Debit Suspense Balances		-	
Other Debit Balances:			
PMG Balance and Cash	154		
Orders Outstanding	<u>(3)</u>	151	
Net Liability from the Exchequer (Note 4)		<u>128</u>	
Total Current Assets		<u>384</u>	
Less Current Liabilities			
Accrued Expenses		27	
Other Credit Balances:			
Payroll Deductions	55		
Due to State (Note 9)	167		
Other Suspense Accounts	<u>57</u>	<u>279</u>	
Total Current Liabilities		<u>306</u>	
Net Current Assets			<u>78</u>
Net Assets			<u>392</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	871	368	1,239
Additions	66	-	66
Disposals	(2)	-	(2)
Gross Assets at 31 December 2004	<u>935</u>	<u>368</u>	<u>1,303</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	685	184	869
Depreciation for the year	85	37	122
Depreciation on disposals	(2)	-	(2)
Cumulative Depreciation at 31 December 2004	<u>768</u>	<u>221</u>	<u>989</u>
Net Assets at 31 December 2004	<u>167</u>	<u>147</u>	<u>314</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 2004.

	€000	€000
Surplus to be surrendered		400
Exchequer Grant Undrawn		<u>(528)</u>
Net Liability from the Exchequer		<u>(128)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	151	
Debit Balances: Suspense	-	151
Creditors		
Due to State	(167)	
Credit Balances: Suspense	<u>(112)</u>	<u>(279)</u>
		<u>(128)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	(53)	The excess arose mainly because during 2004, the Office of the Ombudsman incurred costs relating to the granting of incremental credit for previous service to Officers at Clerical Officer grade. The payment was granted on foot of Circular 21/2004, issued by the Department of Finance.
A.3.	86	The saving arose because this subhead contained a contingency sum of €50,000 which remained unspent in 2004.
A.5.	47	The saving arose because some IT expenditure which was provided for under this subhead was met from Subhead B.5.
A.6.	18	The saving arose because office maintenance costs in 2004 were lower than expected.
A.7.	38	The saving arose because expenditure on legal services by the Office of the Ombudsman were lower than anticipated.
B.3.	197	The saving arose because expenditure relating to the elections held in 2004 was lower than anticipated and also because two projects which had been planned for 2004 were deferred.
B.5.	(14)	The excess arose because some IT expenditure which was provided for under Subhead A.5. was met from this subhead.
C.7.	(60)	The excess expenditure on this subhead was due to higher than expected expenditure on legal services.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	44,800	15	2	13,250
Overtime and extra attendance	<u>22,730</u>	13	1	14,355
Total extra remuneration	<u>67,530</u>			

Note:

Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

There is a carryover of €390,000 from 2004 to 2005 under the terms of the Administrative Budget Agreement.

One payment of €5,000 was paid out of Subhead A.1. in settlement of equal pay claims on behalf of former Clerical Assistants.

A sum of €8,000 was spent on merit awards (i.e. thirteen individual awards ranging from €300 to €1,000 and one group award of €2,200).

An ex-gratia payment totalling €252 was made to a staff member in respect of compensation for loss of purchasing power on salaries arrears covering a three year period.

A sum of €5,458 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

8 STOCKS

Stocks at 31 December 2004 comprise: €000

Stationery	9
IT Consumables	<u>12</u>
	<u>21</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of: €000

Income Tax	107
Pay Related Social Insurance	35
VAT	7
Withholding Tax	<u>18</u>
	<u>167</u>

10 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal controls as regards staff training, risk management, information and communications technology, security and ongoing review of the effectiveness of administrative and financial controls.

The Office uses the Performance Management and Development System (PMDS), inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate. In addition, for the recently installed financial management system, managers and support staff were provided with training specific to their roles.

A process has been initiated, aimed at identifying the most significant risks facing the Office and its capacity to manage them. The objective is to integrate risk management into the Office's ongoing management processes.

The Office has in place modern computer desktop hardware and software which are available to all staff. Servers, networks and systems, back-up and firewall facilities are also in place. This infrastructure is managed and secured to current best practice.

Finally, the evaluation of internal controls is performed by the Office's internal auditor and, with effect from 2004 this process is supported by an Audit Committee which includes two external members. The work of the Committee will also be informed by any comments the Comptroller and Auditor General might make arising from an audit of the Appropriation Accounts.

PAT WHELAN

Accounting Officer
OFFICE OF THE OMBUDSMAN
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2004 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-v.

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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Ombudsman le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair agus an Cuntas agus Ciste, bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig an Ombudsman. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch '31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

NATIONAL GALLERY

Account of the sum expended, in the year ended 31 December 2004, 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 €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,308	4,242	-
A.2. TRAVEL AND SUBSISTENCE	50	33	-
A.3. INCIDENTAL EXPENSES	1,525	1,529	(7)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	145	134	(2)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	291	314	(31)
A.6. OFFICE PREMISES EXPENSES	924	806	49
A.7. CONSULTANCY SERVICES	130	178	3
OTHER SERVICES			
B. GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION	1,191	1,191	9
C. NATIONAL GALLERY JESUIT FELLOWSHIP (GRANT-IN-AID)	<u>39</u>	<u>39</u>	-
Gross Total	8,603	8,466	21
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1</u>	<u>37</u>	-
Net Total	<u>8,602</u>	<u>8,429</u>	<u>21</u>
SURPLUS TO BE SURRENDERED	€173,067		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			8,429
Changes in Capital Assets			
Purchases Cash	(130)		
Depreciation	235		
Loss on Disposals	<u>4</u>	109	
Changes in Net Current Assets			
Increase in Closing Accruals		1	
Decrease in Stock		<u>9</u>	<u>119</u>
Direct Expenditure			8,548
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>712</u>
Operating Cost			<u>9,260</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			713
Current Assets			
Stocks (Note 9)		10	
Prepayments		86	
PMG Balance and Cash	1,466		
Orders Outstanding	<u>(760)</u>	706	
Net Liability from the Exchequer (Note 4)		<u>3</u>	
Total Current Assets		<u>805</u>	
Current Liabilities			
Accrued Expenses		107	
Other Credit Balances:			
Grant-in-Aid Fund for Acquisitions and Conservation (Note 8)	568		
National Gallery Jesuit Fellowship Grant-in-Aid Fund (Note 8)	<u>141</u>	<u>709</u>	
Total Current Liabilities		<u>816</u>	
Net Current Liabilities			<u>(11)</u>
Net Assets			<u>702</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	1,464	800	2,264
Additions	82	44	126
Disposals	—	(9)	(9)
Gross Assets at 31 December 2004	<u>1,546</u>	<u>835</u>	<u>2,381</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	1,115	323	1,438
Depreciation for the year	161	74	235
Depreciation on Disposals	—	(5)	(5)
Cumulative Depreciation at 31 December 2004	<u>1,276</u>	<u>392</u>	<u>1,668</u>
Net Assets at 31 December 2004	<u>270</u>	<u>443</u>	<u>713</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 2004**

	€000	€000
Surplus to be surrendered		173
Exchequer Grant Undrawn		<u>(176)</u>
Net Liability from the Exchequer		<u>(3)</u>
Represented by:		
Debtors		
Net PMG position and cash		706
Creditors		
Grant-in-Aid Fund for Acquisitions and Conservation	(568)	
National Gallery Jesuit Fellowship Grant-in-Aid Fund	<u>(141)</u>	<u>(709)</u>
		<u>(3)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	66	This saving arose because of non-payment of Benchmarking and Sustaining Progress increases.
A.2.	17	Travel and subsistence was less than anticipated.
A.4.	11	Postage costs were less than anticipated.
A.5.	(23)	This excess arose due to the deferred costs relating to the installation in 2003 of a Financial Management System.
A.6.	118	This saving arose as measures were put in place resulting in savings in heat and light.
A.7.	(48)	Expenditure on legal services was higher than expected.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Miscellaneous Receipts	<u>1,000</u>	<u>37,098</u>

Explanation of Variation

The variation in receipts arose as a result of the recoupment of utility charges of €29,260 in respect of the restaurant and cancelled cheques amounting to €6,329

7 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	8,877	3	-	-
Overtime and extra attendance	188,108	82	4	18,365
Shift and roster allowances	<u>78,393</u>	79	1	6,520
Total extra remuneration	<u>275,378</u>			

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

8 MISCELLANEOUS ACCOUNTS

Grant-in-Aid Fund for Acquisitions and Conservation

	Purchase and Repair of Pictures €	Conservation of Works of Art €	Purchase of Books and Journals €	Totals €
Balance at 1 January 2004	1,835,348	65,887	44,950	1,946,185
Grant-in-Aid 2004 (Subhead B.)	1,111,000	40,000	40,000	1,191,000
Expenditure 2004	(2,468,505)	(63,159)	(37,406)	(2,569,070)
Balance at 31 December 2004	<u>477,843</u>	<u>42,728</u>	<u>47,544</u>	<u>568,115</u>

Grant-in-Aid Fund for The National Gallery Jesuit Fellowship

	€
Balance at 1 January 2004	142,407
Grant-in-Aid 2004 (Subhead C.)	39,000
Expenditure 2004	(40,000)
Balance at 31 December 2004	<u>141,407</u>

9 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	2
IT Consumables	4
Cleaning Materials	<u>4</u>
	<u>10</u>

10 ENHANCING INTERNAL CONTROL

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology, security, and ongoing review of the effectiveness of administrative controls.

The Performance Management and Development System (PMDS) continues to be utilized to identify staff training needs in the area of financial management and accounting. In addition, specific training, at all levels, was provided for the Gallery's newly installed accounting system under the Management Information Framework (MIF).

As part of the Risk Management process, the Gallery management has reviewed the most significant risks and is in the process of developing action plans to manage them effectively. This is an ongoing process.

The Gallery's information and communications technology infrastructure has been the subject of a formal security audit, whose recommendations are being implemented.

The general effectiveness of the Gallery's administrative and financial controls are reviewed on an ongoing basis through the work of the Internal Audit function and the Audit and Risk Committee, which supports the Director and reports to the Board of Governors and Guardians.


RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 2004 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-v.

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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an nGhaileraí Náisiúnta na hÉireann le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Gaileraí Náisiúnta na hÉireann. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2004, 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 Minister for Justice, Equality and Law Reform and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	20,028	19,286	-
A.2. TRAVEL AND SUBSISTENCE	1,058	950	27
A.3. INCIDENTAL EXPENSES	2,160	2,974	285
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,658	1,722	237
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,275	3,924	199
A.6. OFFICE PREMISES EXPENSES	531	356	66
A.7. CONSULTANCY SERVICES	446	202	3
A.8. RESEARCH	521	402	44
A.9. SHARED SERVICES CENTRE	13,174	12,917	(71)
A.10. EU PRESIDENCY	4,129	4,122	-
COMMISSIONS			
B.1. COMMISSIONS AND SPECIAL INQUIRIES			
<i>Original</i>	7,231		
<i>Supplementary</i>	<u>4,580</u>	11,811	13,308
B.2. HUMAN RIGHTS COMMISSION (GRANT-IN-AID)	1,823	1,823	-
B.3. COMMISSION FOR THE VICTIMS OF THE NORTHERN IRELAND CONFLICT	2,860	2,194	-
B.4. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)			
<i>Original</i>	1,449		
<i>Supplementary</i>	<u>(1,000)</u>	449	231
B.5. INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID)			
<i>Original</i>	1,500		
<i>Supplementary</i>	<u>(500)</u>	1,000	137
LEGAL AID			
C.1. LEGAL AID - CRIMINAL (No. 12 OF 1962)	33,614	34,134	4,017
C.2. LEGAL AID BOARD (GRANT-IN-AID)	18,388	18,388	-
C.3. FREE LEGAL ADVICE CENTRES	94	94	-
ASYLUM			
D.1. ASYLUM SEEKERS TASK FORCE			
<i>Original</i>	40,488		
<i>Supplementary</i>	<u>(3,996)</u>	36,492	35,588
D.2. ASYLUM SEEKERS TASK FORCE - LEGAL AID	9,071	9,071	477
D.3. EUROPEAN REFUGEES FUND	1,385	896	25
D.4. ASYLUM SEEKERS ACCOMMODATION			
<i>Original</i>	69,254		
<i>Supplementary</i>	<u>14,246</u>	83,500	83,634

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
EQUALITY	€000	€000	€000
E.1. EQUALITY AUTHORITY (GRANT-IN-AID)	5,405	5,120	-
E.2. OFFICE OF THE DIRECTOR OF EQUALITY INVESTIGATIONS (EQUALITY TRIBUNAL)	1,883	2,052	-
E.3. GRANT FOR THE NATIONAL WOMEN'S COUNCIL	532	532	-
E.4. EQUALITY PROOFING	88	44	2
E.5. VIOLENCE AGAINST WOMEN	802	808	16
E.6. EQUALITY MONITORING/CONSULTATIVE COMMITTEES	792	485	14
E.7. GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN			
<i>Original</i>	6,355		
<i>Supplementary</i>	<u>(1,215)</u>		
E.8. ANTI RACISM AWARENESS CAMPAIGN	230	224	-
E.9. NATIONAL CONSULTATIVE COMMITTEE ON RACISM AND INTERCULTURALISM	309	407	-
E.10. CHILDCARE	68,233	68,233	1
DISABILITY			
F.1. STATUS OF PEOPLE WITH DISABILITIES	2,723	2,507	(95)
F.2. NATIONAL DISABILITY AUTHORITY	4,796	4,305	-
OTHER SERVICES			
G.1. GARDA COMPLAINTS BOARD	2,472	2,192	158
G.2. OFFICE OF THE DATA PROTECTION COMMISSIONER	1,046	1,159	11
G.3. CRIMINAL ASSETS BUREAU	6,494	5,675	(11)
G.4. PRISONS INSPECTORATE	337	318	1
G.5. CORONERS SERVICE	105	-	-
G.6. PAROLE BOARD	417	261	2
G.7. FORENSIC SCIENCE LABORATORY	4,022	4,560	53
G.8. STATE PATHOLOGY	427	524	52
G.9. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED			
<i>Original</i>	3,291		
<i>Supplementary</i>	<u>(954)</u>		
G.10. VICTIM SUPPORT	1,029	922	-
G.11. CRIME PREVENTION MEASURES	1,335	685	14
G.12. CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)	16	25	1
G.13. GARDA OMBUDSMAN COMMISSION	1	-	-
G.14. PRIVATE SECURITY AUTHORITY			
<i>Original</i>	-		
<i>Supplementary</i>	<u>1</u>	<u>1</u>	<u>26</u>
Gross Total			
<i>Original</i>	347,277		
<i>Supplementary</i>	<u>11,162</u>	358,439	354,349
Deduct :-			
H. APPROPRIATIONS-IN-AID			
<i>Original</i>	15,841		
<i>Supplementary</i>	<u>3,500</u>	<u>19,341</u>	<u>21,063</u>
Net Total			
<i>Original</i>	331,436		
<i>Supplementary</i>	<u>7,662</u>	<u>339,098</u>	<u>333,286</u>
SURPLUS TO BE SURRENDERED		€5,812,455	

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			333,286
Changes in Capital Assets			
Purchases Cash	(2,671)		
Depreciation	5,529		
Disposals Cash	36		
Gain on Disposals	(15)	2,879	
Assets under Development			
Cash Payments		(4,721)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,279)		
Decrease in Stock	14	(2,265)	(4,107)
Direct Expenditure			329,179
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	20,704		
Notional Rents	4,243		24,947
Operating Cost			<u>354,126</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			29,055
Assets under Development (Note 4)			<u>511</u>
			29,566
Current Assets			
Stocks (Note 15)		412	
Prepayments		502	
Accrued Income		1,884	
Other Debit Balances:			
Suspense	6,255		
Advances to OPW	13		
Imprests	<u>241</u>	6,509	
PMG Balance and Cash	14,056		
Orders Outstanding	<u>(12,647)</u>	<u>1,409</u>	
Total Current Assets		<u>10,716</u>	
Less Current Liabilities			
Accrued Expenses		7,714	
Deferred Income		309	
Other Credit Balances:			
Due to State (Note 16)	4,334		
Payroll Deductions	482		
Suspense	<u>162</u>	4,978	
Net Liability to the Exchequer (Note 5)		<u>2,940</u>	
Total Current Liabilities		<u>15,941</u>	
Net Current Liabilities			<u>(5,225)</u>
Net Assets			<u>24,341</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	317	19,080	4,254	23,651
Additions	131	23,434	161	23,726
Disposals	(108)	(412)	=	(520)
Gross Assets at 31 December 2004	<u>340</u>	<u>42,102</u>	<u>4,415</u>	<u>46,857</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	188	10,393	2,191	12,772
Depreciation for the year	57	5,119	353	5,529
Depreciation on Disposals	(97)	(402)	=	(499)
Cumulative Depreciation at 31 December 2004	<u>148</u>	<u>15,110</u>	<u>2,544</u>	<u>17,802</u>
Net Assets at 31 December 2004	<u>192</u>	<u>26,992</u>	<u>1,871</u>	<u>29,055</u>

Note:

As part of the process of compiling a computerised Fixed Asset Register in 2004, the Department carried out a comprehensive review of its capital asset base so as to evaluate the accuracy of the carried forward costs of these assets. Arising from this review, the opening balances for cost of assets and accumulated depreciation as at the beginning of this accounting period do not match the closing balances as at the end of 2003.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts brought forward at 1 January 2004	16,891
Cash Payments for the Year	4,721
Transferred to Asset Register	(21,101)
Amounts carried forward at 31 December 2004	<u>511</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 2004**

	€000	€000
Surplus to be surrendered		5,812
Exchequer Grant Undrawn		<u>(2,872)</u>
Net Liability to the Exchequer		<u>2,940</u>
Represented by:		
Debtors		
Net PMG position and cash	1,409	
Debit Balances: Suspense	<u>6,509</u>	7,918
Creditors		
Due to State	(4,334)	
Credit Balances: Suspense	<u>(644)</u>	<u>(4,978)</u>
		<u>2,940</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
ERDF Receipts	7,860,000	7,800,896
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>700,000</u>	<u>749,255</u>
Total	<u>8,560,000</u>	<u>8,550,151</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(814)	An increase in legal and advertising costs for certain Public Sector posts led to an increase in expenditure on this subhead.
A.6.	175	Savings arose as the estimated cost of fitting out and maintenance etc. of temporary offices during 2004 was less than anticipated.
A.7.	244	The savings arose due to lower than expected take-up of funding for consultancies and as a result of a Government decision of June 2002 curtailing expenditure on consultancy.
B.1.	(1,497)	The excess was primarily due to higher than anticipated expenditure in connection with the Morris and Barr Tribunals and costs associated with the 27th Amendment of the Constitution.
B.3.	666	Expenditure on this subhead is dependant on the number of applications received. It was not possible to assess the level of applications in advance.
B.4.	218	Arrears of co-funding received in 2004 resulted in net expenditure being less than anticipated.
B.5.	863	The Commission is jointly funded by the Irish and British Governments. No request for the recoupment of co-funding was received in 2004.
D.3.	489	Savings arose due to delays in submitting project reports on which payments are based.
E.1.	285	The saving arose due to a staff vacancy which resulted in lower than anticipated expenditure on staffing and programme activities.
E.2.	(169)	Overspend was due to the unexpected payment of judicial review costs.
E.4.	44	Savings arose when final instalments due to two projects, which were funded from this subhead, were not paid in 2004 as they fell behind schedule. New pilot projects were also delayed.
E.6.	307	Savings arose when Consultants for the development of the National Women's Strategy in 2004 were not engaged and a replacement programme for the Citizen Traveller Scheme did not commence as planned in 2004.
E.7.	455	The evaluation of proposals submitted under the RAPID strand of the Equality for Women Measure took longer than anticipated, with a consequent saving for the subhead.
E.9.	(98)	The excess arose due to the relocation of the National Consultative Committee on Racism and Interculturalism.
F.1.	216	Savings arose due to the cost of some Disability Awareness Projects being less than anticipated.
F.2.	491	Savings arose due to lower than expected expenditure on pay as a result of unfilled posts, commissioned work not being completed on time and competitive tenders being received.

Sub-head	Less/(More) Than Provided €000	Explanation
G.1.	280	A saving of €1m which had been provided for the Garda Síochána Ombudsman Commission, was partly offset by higher than expected costs and professional fees resulting from legal challenges.
G.2.	(113)	The excess was due to the assignment of additional staff.
G.3.	819	Savings arose when anticipated legal costs due in 2004 did not materialise.
G.4.	19	Savings arose when the upgrading of the computer system cost less than expected and publication of the annual report was delayed.
G.5.	105	The savings arose when the post of Director was not established as expected in 2004.
G.6.	156	Savings arose as payment for specialist reports, per diem payments, and travel and subsistence was less than expected. In addition, expected maintenance costs of IT equipment did not occur in 2004.
G.7.	(538)	The overspend was due to payment of extra allowances, refurbishment of a new building, replacement of sterilising equipment and updating of Forensic Science Laboratory equipment.
G.8.	(97)	The overspend was due to the unexpected retirement of the State Pathologist and back-up measures put in place to assist the Deputy State Pathologist.
G.10.	107	Savings arose as the final quarterly allocation was not issued in 2004.
G.11.	650	Expenditure in respect of certain projects provided for under this subhead, including Crimestoppers and Neighbourhood Watch, was less than had been anticipated.
G.14.	(11)	The overspend arose as only a token amount was allocated for the Private Security Authority in 2004.

8 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Film Censorship Fees (Cash)		669,000	1,345,539
2. Recoupment of Salaries		71,000	70,227
3. Data Protection Fees		450,000	530,181
4. EU Receipts			
<i>Original</i>	8,398,000		
<i>Supplementary</i>	<u>3,500,000</u>	11,898,000	16,926,385
5. Miscellaneous receipts		553,000	2,190,434
6. Immigration Registration Fees		5,200,000	-
7. Visa Fees		<u>500,000</u>	-
Total		<u>19,341,000</u>	<u>21,062,766</u>

Explanation of Variations

- The surplus was due to an increase in the business of the Office of the Film Censor and the implementation of a new fees structure by Ministerial Orders S.I. 113 and S.I. 114.
- The number of registered data controllers and data processors increased which yielded an increase in fee receipts.
- EU Receipts under the Equal Opportunities Childcare Programme are dependent on the retrospective certification of expenditure of grant recipients in line with the Structural Funds Regulations. During 2004 certified expenditure was well in excess of what was originally forecast.
- Receipts under this heading fluctuate and are difficult to estimate accurately.
- The intended introduction of Registration Fees in respect of non-nationals resident in the State over 3 months did not materialise in 2004.
- Income in relation to Visa Fees was dependent on receipt of fees from the Department of Foreign Affairs. No such receipts were received in 2004.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2004 amount to €3,186,472.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2004 €000	Expenditure in 2004 €000	Subsequent Years €000
Wide Area Network and Inter-Agency Communications Project	720	290	440
Financial Management Project for the Department and its Agencies	10,503	5,329	535

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €181,843.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	521,234	129	31	17,394
Overtime and extra attendance	2,597,834	718	107	41,624
Shift and roster allowances	4,493	2	-	-
Miscellaneous	<u>2,109,427</u>	375	74	23,522
Total extra remuneration	<u>5,232,988</u>			

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

12 MISCELLANEOUS ITEMS

In addition to the amount expended under the Subheads, a sum of €38,638 was received from Subhead M. 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 Fund.

A sum of €225,635 was received from Subhead P. of the Vote for the Office of the Minister for Finance in respect of projects which were part-funded from that Department's Information Society Fund.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2004 of €114,000 was included in the estimate for 2005.

A total of €571,554 was paid to twenty-four retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2004.

Ex-gratia payments amounting to €201,921 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €361,307 were made in respect of the non-statutory Garda Station Legal Advice Scheme.

The sum of €12,697 was paid to three persons in respect of fees for membership of the Parole Board.

A sum of €76,350 in respect of interest and penalties was paid to the Revenue Commissioners arising from an underpayment of imputed VAT as a result of a Revenue Audit of payments to non-Irish EU Suppliers.

A sum of €135,000 was paid in respect of settlements and costs in two clerical abuse cases which occurred in the late 1970's.

Ex-gratia payments totalling €101,780, and ranging from €25 to €8,236 were made in three hundred and fifty cases under the Scheme for the Recognition of Exceptional Performance. Three hundred and eight of these were individual awards, the remainder were group awards.

13 EU FUNDING

The outturn shown in Subheads A.10., E.1., E.7., and E.10. includes expenditure in respect of activities co-financed by the European Union.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2004 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2004 €	Cumulative Expenditure to 31 Dec 04 €
Morris Tribunal	2002	6,135,119	15,078,616
Barr Tribunal	2002	4,098,818	8,147,368
The Nally Group Inquiry	2002	413	255,806
Intoxicating Liquor Commission	2000	1,320	285,806
Criminal Injuries Compensation Tribunal	1974	8,932	677,404
Irish Born Child Referendum Commission	2004	3,063,634	3,063,634

In addition, the following costs have been charged initially to suspense accounts pending clarification of the recovery costs. Clarification is not generally possible until Inquiries have been completed and final reports issued.

NIB Inquiry	1998	601,276	5,842,907
-------------	------	---------	-----------

15 STOCKS

Stocks at 31 December 2004 comprise: **€000**

Stationery	147
Forensic Consumables	44
Office Consumables	31
IT Consumables	117
Publications	2
Miscellaneous	<u>71</u>
	<u>412</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of: **€000**

Income Tax	1,230
Value Added Tax	403
Retention Tax	1,659
Pay Related Social Insurance	504
Firearms Certificates	2
Extra Exchequer Receipts	<u>536</u>
	<u>4,334</u>

17 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

The Department uses the Performance Management and Development System (PMDS) both for identifying staff training needs for financial management and accounting skills and for organising or sourcing the required training. In addition, the Department is in the process of introducing an enhanced Financial Management System and managers and support staff are being provided with training specific to their roles.

Risk Management

A process is being initiated which is aimed at identifying the most significant risks facing the Department and its capacity to manage them. The objective is to integrate risk management into the Department's ongoing management processes.

Information and communications technology security

The Department recognises that its information systems are a crucial asset and, accordingly, protects them to a high standard. It relies on its IT infrastructure to be robust and secure. Systems are becoming increasingly interoperable and the level of threat from a variety of sources is continually increasing. To counteract the threats the Department carries out internal and external assessments to keep up to date with the constantly changing IT environment. All threats identified are assessed and managed in the context of the resources available. The Department is participating in central civil service developments to cluster IT resources to address issues which are common to all Departments.

Administrative and financial controls

The structures within the Department at both managerial and audit level, including the functions of the Internal Audit Unit and the Audit Committee, provide for the ongoing review of the effectiveness of the Department's system of administrative and financial controls.

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2005

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 2004 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-v.

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 2004. Attention is drawn to Chapter 5 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoch m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnte ag an Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 5 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2004, 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 witness' expenses; and for payment of a grant-in-aid.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION		€000		
A.1. SALARIES, WAGES AND ALLOWANCES				
	<i>Original</i>	752,824		
	<i>Supplementary</i>	<u>(6,600)</u>	746,224	741,315
A.2. TRAVEL AND SUBSISTENCE			24,011	24,358
A.3. INCIDENTAL EXPENSES				3,083
	<i>Original</i>	11,765		
	<i>Supplementary</i>	<u>1,200</u>	12,965	14,049
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				803
	<i>Original</i>	8,136		
	<i>Supplementary</i>	<u>300</u>	8,436	7,935
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				759
	<i>Original</i>	22,937		
	<i>Supplementary</i>	<u>(6,500)</u>	16,437	16,961
A.6. MAINTENANCE OF GARDA PREMISES			6,630	5,512
A.7. CONSULTANCY SERVICES			303	309
A.8. STATION SERVICES				-
	<i>Original</i>	11,354		
	<i>Supplementary</i>	<u>1,800</u>	13,154	13,533
A.9. IMPLEMENTATION OF GARDA SMI				908
	<i>Original</i>	582		
	<i>Supplementary</i>	<u>(500)</u>	82	34
A.10. EU PRESIDENCY				31
	<i>Original</i>	8,473		
	<i>Supplementary</i>	<u>24,500</u>	32,973	33,478
				-
OTHER SERVICES				
B. CLOTHING AND ACCESSORIES				
	<i>Original</i>	3,377		
	<i>Supplementary</i>	<u>450</u>	3,827	3,887
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)			82	82
D. TRANSPORT				-
	<i>Original</i>	18,289		
	<i>Supplementary</i>	<u>1,000</u>	19,289	24,620
E. COMMUNICATIONS AND OTHER EQUIPMENT				950
	<i>Original</i>	17,666		
	<i>Supplementary</i>	<u>(6,300)</u>	11,366	12,373
F. AIRCRAFT			1,461	1,328
G. SUPERANNUATION, ETC.				254
	<i>Original</i>	183,058		
	<i>Supplementary</i>	<u>11,900</u>	194,958	194,139
H. WITNESSES' EXPENSES			1,159	1,316
I. COMPENSATION				160
	<i>Original</i>	10,778		
	<i>Supplementary</i>	<u>2,000</u>	12,778	9,858
				248

Garda Síochána**Vote 20**

Service		Estimate Provision	Outturn	Closing Accruals
OTHER SERVICES - Continued	€000	€000	€000	€000
J. WITNESS SECURITY PROGRAMME		<u>1,097</u>	<u>1,097</u>	=
Gross Total				
Original	1,083,982			
Supplementary	<u>23,250</u>	1,107,232	1,106,184	9,954
Deduct :-				
K. APPROPRIATIONS-IN-AID				
Original	29,055			
Supplementary	<u>8,400</u>	<u>37,455</u>	<u>37,549</u>	<u>1,073</u>
Net Total				
Original	1,054,927			
Supplementary	<u>14,850</u>	<u>1,069,777</u>	<u>1,068,635</u>	<u>8,881</u>
SURPLUS TO BE SURRENDERED	€ 1,141,778			

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(A) 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 2004

	€000	€000	€000
Net Outturn			1,068,635
Changes in Capital Assets			
Purchases Cash	(23,374)		
Depreciation	17,173		
Disposals Cash	803		
Gain on Disposals	<u>(47)</u>	(5,445)	
Assets under Development			
Cash Payments		(1,301)	
Changes in Net Current Assets			
Increase in Closing Accruals	4,215		
Increase in Stock	<u>(142)</u>	<u>4,073</u>	<u>(2,673)</u>
Direct Expenditure			1,065,962
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>(2,967)</u>
Operating Cost			<u><u>1,062,995</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			68,996
Assets under Development (Note 5)			<u>361</u>
			69,357
Current Assets			
Stocks (Note 17)		4,062	
Prepayments		657	
Accrued Income		1,073	
Other Debit Balances:			
Suspense	11,451		
Advances to OPW	1,143		
Court Lodgments	70		
Imprests	<u>9,764</u>	22,428	
PMG Balance and Cash	23,049		
Orders Outstanding	<u>(13,871)</u>	<u>9,178</u>	
Total Current Assets		<u>37,398</u>	
Less Current Liabilities			
Accrued Expenses		10,611	
Other Credit Balances:			
Due to State (Note 18)	26,752		
Garda Reward Fund	116		
Payroll Deductions	3,537		
Suspense	<u>1,060</u>	31,465	
Net Liability to the Exchequer (Note 6)		<u>141</u>	
Total Current Liabilities		<u>42,217</u>	
Net Current Liabilities			<u>(4,819)</u>
Net Assets			<u>64,538</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	12,541	386	41,047	89,558	3,136	146,668
Additions	7	2	12,853	25,531	377	38,770
Disposals	—	—	(5,849)	(192)	(2)	(6,043)
Gross Assets at 31 December 2004	<u>12,548</u>	<u>388</u>	<u>48,051</u>	<u>114,897</u>	<u>3,511</u>	<u>179,395</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2004	4,228	215	24,776	67,212	2,082	98,513
Depreciation for the year	404	31	6,899	9,659	180	17,173
Depreciation on Disposals	—	—	(5,098)	(187)	(2)	(5,287)
Cumulative Depreciation at 31 Dec 2004	<u>4,632</u>	<u>246</u>	<u>26,577</u>	<u>76,684</u>	<u>2,260</u>	<u>110,399</u>
Net Assets at 31 December 2004	<u>7,916</u>	<u>142</u>	<u>21,474</u>	<u>38,213</u>	<u>1,251</u>	<u>68,996</u>

Note:

As part of the conversion to the new computerised Financial Management System, the Garda Finance Directorate carried out a review of its existing capital asset base, so as to determine the accuracy of the historic costs and accumulated depreciation carried forward. Arising from this review, the opening balances for cost of assets and accumulated depreciation as at the beginning of this accounting period do not match the closing balances as at the end of 2003.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Comms. Development €000	Fixed Charge Penalty System €000	Schengen Project €000	Totals €000
Amounts brought forward at 1 January 2004	7,554	7,538	346	15,438
Cash Payments for the Year	61	1,225	15	1,301
Transferred to Asset Register	(7,615)	(8,763)	—	(16,378)
Amounts carried forward at 31 December 2004	—	—	361	361

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be surrendered at year-end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		1,142
Exchequer Grant Undrawn		(1,001)
Net Liability to the Exchequer		141
Represented by:		
Debtors		
Net PMG position and cash	9,178	
Debit Balances: Suspense	22,428	31,606
Creditors		
Due to State	(26,752)	
Credit Balances: Suspense	(4,713)	(31,465)
		141

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Road Traffic Act Penalties	16,400,000	15,258,281

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

Sub-head	Less/(More) Than Provided €'000	Explanation
A.3.	(1,084)	The excess arose as a result of increases in expenditure of demand-led schemes such as Road Traffic Accidents Expenses and expenses of persons detained which are not amenable to budgetary control.
A.4.	501	The saving arose due to the planned optimisation of the telecommunication infrastructure and the termination of redundant capacity which resulted in lower costs.
A.6.	1,118	The saving arose as a result of a number of remedial works not being completed as planned. In addition, invoice delays from suppliers also held up payments due and resulted in some savings.
A.9.	48	The saving arose as some projects did not progress as quickly as had been envisaged. Invoice delays from suppliers also held up payments due and resulted in some savings.

- D. (5,331) The excess arose due to the need to ensure the operational readiness of the Garda fleet by purchasing vehicles to address the adverse age profile of the fleet and consequent higher maintenance costs.
- E. (1,007) The excess arose as a result of the number and cost of telecommunications maintenance contracts and the purchase of firearms and matching ammunition for An Garda Síochána.
- F. 133 A long term maintenance contract for the EC135 helicopter was put in place in 2004 which resulted in expenditure being lower than budgeted.
- H. (157) The excess arose as a result of the increasing costs associated with trials involving expert witnesses from abroad. As expenditure is demand-led, potential costs are difficult to predict.
- I. 2,920 The savings arose due to the delay in the finalising of a high profile Court case. It had been anticipated that a significant compensation claim would have been settled by the end of the year. However, as the case was not concluded substantial savings were generated for this subhead.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme			
<i>Original</i>	9,998,000		
<i>Supplementary</i>	<u>1,870,000</u>	11,868,000	11,709,909
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	9,761,000		
<i>Supplementary</i>	<u>5,030,000</u>	14,791,000	14,749,360
3. Miscellaneous Receipts (repayable advances, sale of old stores, contributions to quarters, fees for reports, etc.) ¹			
<i>Original</i>	4,296,000		
<i>Supplementary</i>	<u>1,500,000</u>	5,796,000	6,090,148
4. Receipts from Banks in respect of Cash Escort Services		<u>5,000,000</u>	<u>5,000,000</u>
Total			
<i>Original</i>	29,055,000		
<i>Supplementary</i>	<u>8,400,000</u>	<u>37,455,000</u>	<u>37,549,417</u>

Explanation of Variation

3. Receipts under this heading fluctuate and are difficult to estimate accurately.

¹ **Note:** Miscellaneous receipts comprise the following:

	€
Repayment of advances under Subhead A.2.	267
Payment for services rendered by Gardai	2,063,315
Recovery in respect of damage to official vehicles and other Garda property	28,019
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	1,352,210
Fees for accident and malicious damage reports	566,814
Contributions for living quarters	111,255
Recoupment of Salaries	56,285
Percentage charge to Insurance Companies for collection of insurance premiums	52,469
Taxi licence fees	145,001
Road Traffic Act - Section 41	769,789
Unclassified items	<u>944,724</u>
	<u>6,090,148</u>

10 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2004 amount to €3,127,807.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2004 €	Expenditure in 2004 €	Subsequent Years €
Fixed Penalty System	7,538,000	1,225,000	-
National Digital Radio Project	7,553,000	61,000	-
Schengen Information System	346,000	15,000	300,000

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €723,000.

12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In sixty eight accidents involving Garda Síochána vehicles, damage and other costs amounting to €113,502 was attributable to Garda personnel.

In eighty four accidents involving Garda Síochána vehicles, damage and other costs amounting to €140,697 were not attributable to Garda personnel. Compensation totalling €50,153 was recovered.

In twenty nine accidents involving Garda Síochána vehicles, damage and other costs amounting to €53,919 were partly attributable to Garda personnel.

In sixty nine accidents involving Garda Síochána vehicles, damage and other costs amounting to €103,496 were charged where responsibility has yet to be assigned.

In thirty four cases involving damage amounting to €42,596 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In six cases compensation totalling €1,828 was recovered.

13 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	64,588	79	2	17,126
Overtime and extra attendance	83,532,791	12,339	4,959	53,142
Shift and roster allowances	92,120,306	12,187	8,979	31,460
Miscellaneous	66,661,588	13,362	1,711	41,004
Total extra remuneration	<u>242,379,273</u>			

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

14 MISCELLANEOUS ITEMS

Sums of €15,100, €31,484 and €16,903 were charged to Subhead A.3. 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.

Sums of €44,649 and €126,246 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association respectively.

Compensation and legal costs totalling €2,076,464 and ranging from €10 to €245,845 were paid in two hundred and eighty one cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

At 31 December 2004 an estimate of the number of compensation cases outstanding against the Garda Authorities was 2,310 made up as follows:

Road Traffic Accidents	460
Garda Compensation	1,100
Miscellaneous	750

Payments totalling €590,024 and ranging from €80 to €200,010 were made in respect of claims arising out of injuries received by thirty nine Gardaí while on duty.

Payments totalling €61,467 and ranging from €180 to €28,118 were made to eleven civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €434,635 and ranging from €96 to €199,465 were made in ten instances following legal action taken by Gardaí.

Payments totalling €1,133,416 and ranging from €159 to €147,668 were made in seventy eight instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties.

Ex-gratia payments totalling €239,718 and ranging from €2,443 to €67,074 in respect of legal expenses were made in nine instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

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.

Garda personnel availed of Air Corps aircraft during 2004 without payment. Air Corps support was also provided without charge as follows:

- (a) full operating costs of the Garda fixed-wing aircraft and one Garda helicopter.
- (b) pilot costs only in respect of the second Garda helicopter.

A total of €13,690 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2004.

A sum of €104,494 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.

A sum of €92,389 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.

A sum of €48,897 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €48,897 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.

A sum of €121,966 in respect of interest and penalties was paid to the Revenue Commissioners arising from an underpayment of imputed VAT as a result of a Revenue Audit of payments to non-Irish EU suppliers.

15 EU FUNDING

A total of €205,801 was received directly by the Garda Síochána in EU funding under Title VI of the Treaty of the European Union for a number of policing programmes.

16 GARDA SÍOCHÁNA REWARD FUND

The following statement shows the total receipts proper to the Fund for the year 2004, the amount of payments in that period and the Balance of the Fund at 31 December 2004:

	€
Balance brought forward on 1 January 2004	141,985
Receipts for the year ended 31 December 2004	<u>33,540</u>
	175,525
Payments for the year ended 31 December 2004	<u>(17,515)</u>
Balance on 31 December 2004	<u>158,010</u>

The receipts into the Fund for the year amounted to €33,540 as shown hereunder:

	€
Receipts from disciplinary measures	33,540
Revenue Rewards	=
	<u>33,540</u>

17 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	519
Telecommunications Stock	1,230
Clothing	1,094
Transport Stock	77
Technical Bureau	352
U.N. Stock	158
Armoury	490
Miscellaneous	<u>142</u>
	<u>4,062</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	14,950
Value Added Tax	425
Retention Tax	294
Pay Related Social Insurance	4,815
Firearms	1,332
Road Traffic Act Penalties	4,935
Tax on Pension Contributions Refunds	<u>1</u>
	<u>26,752</u>

19 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

The Garda Síochána uses the Performance Management and Development System (PMDS) both for identifying staff training needs for financial management and accounting skills and for organising or sourcing the required training. In addition, the Garda Síochána is in the process of introducing an enhanced Financial Management System and managers and support staff are being provided with training specific to their roles.

Risk Management

A process is being initiated which is aimed at identifying the most significant risks facing the Garda Síochána and its capacity to manage them. The objective is to integrate risk management into the Garda Síochána's ongoing management processes.

Information and communications technology security

The Garda Síochána recognises that its information systems are a crucial asset and, accordingly, protects them to a high standard. It relies on its IT infrastructure to be robust and secure. Systems are becoming increasingly interoperable and the level of threat from a variety of sources is continually increasing. To counteract the threats, the Garda Síochána carries out internal and external assessments to keep up to date with the constantly changing IT environment. All threats identified are assessed and managed in the context of the resources available. The Garda Síochána is participating in central civil service developments to cluster IT resources to address issues which are common to all Departments/Agencies.

Administrative and financial controls

The structures within the Department and the Garda Síochána at both managerial and audit level, including the functions of the Internal Audit Unit and the Audit Committee, provide for the ongoing review of the effectiveness of the Garda Síochána's system of administrative and financial controls.

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2004 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-v.

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 a 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 2004. Attention is drawn to Chapter 3 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an nGarda Síochána le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Tá deimhnithe ó Choimisinéir an Gharda agus ón Oifigeach Cuntasaíochta tugtha dom a thacaíonn leis an gcaiteachas faoin gCár Chosaint Finnéithe. Mar thoradh ar m'iniúchadh, agus ar bhonn na ndeimhnithe atá thgtha, is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí í ndáil leis an Vóta ar an nGarda Síochána. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 3 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

PRISONS

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Prison Service, probation and welfare staff and other expenses in connection with prisons, including places of detention; for probation and welfare services; and for payment of a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	203,342	205,757	-
A.2. TRAVEL AND SUBSISTENCE	3,663	3,239	313
A.3. INCIDENTAL EXPENSES	10,083	7,558	516
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,110	2,814	140
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	7,498	3,674	134
A.6. CONSULTANCY SERVICES	701	1,073	11
OTHER SERVICES			
B. BUILDINGS AND EQUIPMENT	47,813	40,340	5,189
C. PRISON SERVICES, ETC.	24,606	21,911	1,520
D. MANUFACTURING DEPARTMENT AND FARM	1,001	377	21
E.1. PROBATION AND WELFARE SERVICES - SALARIES, WAGES AND ALLOWANCES	18,294	16,675	-
E.2. PROBATION AND WELFARE SERVICES - OPERATING EXPENSES	3,636	5,623	341
E.3. PROBATION AND WELFARE SERVICES - SERVICES TO OFFENDERS	16,040	14,182	186
F. COMMUNITY SERVICE ORDERS SCHEME	1,996	2,215	224
G. EDUCATIONAL SERVICES	1,532	1,179	107
H. PRISON OFFICERS MEDICAL AID SOCIETY (GRANT-IN-AID)	967	927	-
I. COMPENSATION	<u>2,815</u>	<u>1,775</u>	<u>85</u>
Gross Total	347,097	329,319	8,787
<i>Deduct :-</i>			
J. APPROPRIATIONS-IN-AID	<u>1,371</u>	<u>1,258</u>	<u>127</u>
Net Total	<u>345,726</u>	<u>328,061</u>	<u>8,660</u>
SURPLUS FOR YEAR	€ 17,665,270		
DEFERRED SURRENDER	€ 4,880,000		
SURPLUS TO BE SURRENDERED	€ 12,785,270		
Estimated daily average number of prisoners	3,199		
Actual daily average number of prisoners	3,190		

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

NOTES

1 EXCEPTIONS TO ACCOUNTING POLICIES

Land and Buildings: The Minister for Justice, Equality and Law Reform owns 17 prisons and places of detention, 8 probation and welfare centres and property at Beladd Park. The valuation of these properties will be undertaken in due course. There will be a separate asset category included in future Accounts when the valuation is completed. All new and improvement works to these properties, as shown in Capital Assets under Development, will be assimilated into this new category at that time.

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			328,061
Changes in Capital Assets			
Purchases Cash	(4,778)		
Disposals Cash	6		
Depreciation	8,500		
Loss on Disposal	<u>2</u>	3,737	
Assets under Development			
Cash Payments		(33,563)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>609</u>	<u>(29,217)</u>
Direct Expenditure			298,844
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>13,416</u>
Operating Cost			<u><u>312,260</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			15,721
Assets under Development (Note 5)			<u>52,832</u>
Current Assets			68,553
Prepayments		285	
Accrued Income		127	
Other Debit Balances:			
Suspense	5,341		
Advances to OPW	1,542		
Imprests	1,546		
Prepayment A/C (OPW)	<u>1,314</u>	9,743	
PMG Balance and Cash	15,247		
Orders Outstanding	<u>(15,327)</u>	<u>(80)</u>	
Total Current Assets		<u>10,075</u>	
Less Current Liabilities			
Accrued Expenses		9,072	
Other Credit Balances:			
Due to State (Note 15)	1,803		
Payroll Deductions	9		
Suspense	<u>972</u>	2,784	
Net Liability to the Exchequer (Note 6)		<u>6,879</u>	
Total Current Liabilities		<u>18,735</u>	
Net Current Liabilities			<u>(8,660)</u>
Net Assets			<u>59,893</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2004	49,576	8,527	4,311	62,414
Additions	3,915	544	683	5,142
Disposals	<u>(407)</u>	<u>(8)</u>	<u>(111)</u>	<u>(526)</u>
Gross Assets at 31 December 2004	<u>53,084</u>	<u>9,063</u>	<u>4,883</u>	<u>67,030</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	35,543	4,452	3,326	43,321
Depreciation for the year	7,059	769	672	8,500
Depreciation on Disposals	<u>(395)</u>	<u>(7)</u>	<u>(110)</u>	<u>(512)</u>
Cumulative Depreciation at 31 December 2004	<u>42,207</u>	<u>5,214</u>	<u>3,888</u>	<u>51,309</u>
Net Assets at 31 December 2004	<u>10,877</u>	<u>3,849</u>	<u>995</u>	<u>15,721</u>

Note:

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

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 2004

	Construction Contracts	In-House Computer Applications	Totals
	€000	€000	€000
Amounts brought forward at 1 January 2004	42,483	1,229	43,712
Cash Payments for the Year	32,181	1,382	33,563
Projects completed in the Year	(24,443)	-	(24,443)
Amounts carried forward at 31 December 2004	<u>50,221</u>	<u>2,611</u>	<u>52,832</u>

Note:

As there will be no separate Capital Asset category for land and buildings until such time as the external valuation of property has been completed, the value of construction contracts completed to date will not be shown in the Statement of Capital Assets until that time.

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus for the year		
Surplus to be Surrendered	12,785	
Deferred Surrender	<u>4,880</u>	17,665
Exchequer Grant Undrawn		<u>(10,786)</u>
Net Liability to the Exchequer		<u>6,879</u>
Represented by:		
Debtors		
Net PMG position and cash	(80)	
Debit Balances: Suspense	<u>9,743</u>	9,663
Creditors		
Due to State	(1,803)	
Credit Balances: Suspense	<u>(981)</u>	<u>(2,784)</u>
		<u>6,879</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	424	The saving arose due to reduced travel undertaken by Prison and Headquarters staff during 2004.
A.3.	2,525	The saving arose due to the tight controls placed on uniform purchases during 2004. Staff training was also curtailed during the year due to overtime restrictions.
A.4.	296	The saving arose due to the more cost effective management of telecommunications systems.
A.5.	3,824	The saving arose due to less than anticipated expenditure on IT equipment.
A.6.	(372)	The excess arose due to higher than anticipated expenditure on IT consultancy.
B.	7,473	The saving arose when some Capital projects did not proceed as planned.
C.	2,695	The saving arose due to the closure of The Curragh and Fort Mitchel prisons for the greater part of 2004.
D.	624	The saving arose when manufacturing services were curtailed due to restrictions on overtime.
E.1.	1,619	The saving was as a result of staffing vacancies in the Probation Service during 2004.
E.2.	(1,987)	The excess arose due to the additional expense incurred in the roll-out of the computer system country-wide.
E.3.	1,858	The underspend arose when capital projects did not proceed as planned due to local objections.
F.	(219)	The excess arose due to the payment of arrears due under the benchmarking agreement to Community Service supervisors.
G.	353	The saving arose due to improved management of expenditure and the fact that two prisons were closed for part of the year.
I.	1,040	Expenditure is extremely difficult to estimate as awards and costs are decided by the Courts and the Criminal Injuries Compensation Tribunal.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	883,000	865,006
2. European Social Fund	5,000	-
3. Miscellaneous	<u>483,000</u>	<u>393,096</u>
Total	<u><u>1,371,000</u></u>	<u><u>1,258,102</u></u>

Explanation of Variations

1. The deficit arose due to the curtailment of manufacturing services during 2004.
2. Anticipated receipts did not materialise.
3. By their nature, these receipts are difficult to predict.

9 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2004 amount to €415,581.

(B) Multi-Annual Capital Commitments

	Expenditure to 1 Jan 2004 €000	Expenditure in 2004 €000	Subsequent Years €000
Probation and Welfare Service IT Project	1,229	1,382	1,400
Building/Refurbishment Projects	37,471	13,170	46,666

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €445,000.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	208,538	154	3	9,021
Overtime and extra attendance	45,539,072	3,209	2,192	71,092
Shift and roster allowances	17,562,482	3,099	1,486	12,495
Miscellaneous	<u>13,412,970</u>	3,319	276	13,942
Total extra remuneration	<u>76,723,062</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Compensation and legal costs totalling €763,877 and ranging from €145 to €102,417 were made in respect of claims arising out of injuries received by forty six Prison Officers while on duty.

Compensation payments and legal costs totalling €292,779 and ranging from €100 to €50,673 were made in relation to claims arising out of injuries received by sixty prisoners.

Compensation and legal costs totalling €15,175 and ranging from €180 to €9,848 were paid in relation to claims arising out of injuries received by twelve civilians while visiting prisons.

Compensation and legal costs of €200, €9,311 and €13,131 were paid to three civilians in respect of damage to their vehicles and for personal injuries received following collisions with Prison Service vehicles.

Compensation and legal costs of €871, €1,446 and €15,321 were paid in respect of claims arising out of the deaths of three offenders while in prison.

Ex-gratia payments totalling €19,017 were made towards the funeral expenses of seven offenders who died while in prison.

Ex-gratia payments totalling €9,872 were made in ten cases in respect of miscellaneous fees and damage to property.

A sum of €16,065 in respect of interest and penalties was paid to the Revenue Commissioners arising from an underpayment of imputed VAT as a result of a Revenue audit of payments to non-Irish EU suppliers.

In addition to the amount expended under the subheads, a sum of €7,597 was received from Subhead M. of the Vote of the Minister for Finance in respect of projects which were part-funded from that Department's Change Management Fund.

A sum of €30,024 was received from Subhead O.2. of the Vote of the Minister for Community, Rural and Gaeltacht Affairs in respect of RAPID projects which were part-funded by that Department.

A total of €50,758 was paid as fees/expenses to nine members of the Prisons Transition Board in 2004.

Under Section 91 of the Finance Act 2004, €4,880,000 of unspent allocation in respect of the capital element of Subheads A.5., B. and E.3. was carried forward to 2005.

13 EU FUNDING

An amount of €183,843 was received from the Drugs Initiative Fund and accounted for through a suspense account.

14 STOCKS

The value of stock on hand at 31 December 2004 for the Prisons which operate the inventory module of the computerised Financial Management System is €3,392,000. These Prisons are Mountjoy, Castlereagh, Cloverhill, Wheatfield, Portlaoise and Midlands. Roll-out of the system to other Prisons will continue.

In addition to the Prisons stock, the Probation and Welfare Service had stock on hand at 31 December 2004 of €20,000.

15 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	(2)
Value Added Tax	331
Construction Tax	63
Pension Contributions	1,068
Tax pension refunds	1
Pay Related Social Insurance	(1)
Retention Tax	<u>343</u>
	<u>1,803</u>

16 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

The Irish Prison Service uses the Performance Management and Development System (PMDS) both for identifying staff training needs for financial management and accounting skills and for organising or sourcing the required training. In addition, the Irish Prison Service is in the process of introducing an enhanced Financial Management System and managers and support staff are being provided with training specific to their roles.

Risk Management

A process is being initiated aimed at identifying the most significant risks facing the Irish Prison Service and its capacity to manage them. The objective is to integrate risk management into the Irish Prison Service's ongoing management processes.

Information and communications technology security

The Irish Prison Service recognises that its information systems are a crucial asset and, accordingly, protects them to a high standard. It relies on its IT infrastructure to be robust and secure. Systems are becoming increasingly interoperable and the level of threat from a variety of sources is continually increasing. To counteract the threats the Irish Prison Service carries out internal and external assessments to keep up to date with the constantly changing IT environment. All threats identified are assessed and managed in the context of the resources available. The Irish Prison Service is participating in central civil service developments to cluster IT resources to address issues which are common to all Departments/Agencies.

Effectiveness of administrative and financial controls

The structures within the Department and the Irish Prison Service at both managerial and audit level, including the functions of the Internal Audit Unit and the Audit Committee, provide for the ongoing review of the effectiveness of the Irish Prison Service's system of administrative and financial controls.

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 2004 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-v.

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 2004. Attention is drawn to Chapter 6 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar na Príosúin le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an an Roinn Dlí agus Cirt, Combhionannais agus Athchóirithe Dlí i ndáil leis an Vóta ar na Príosúin. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 6 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht

JOHN PURCELL

Ard-Reachtaire Cuntas agus Ciste
09 Meán Fómhair 2005

**ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	Agriculture	Other Industries	Total
	€	€	€
Stock on Hand at 1 January 2004	7,500	600,021	607,521
Purchases	2,504	383,587	386,091
Profit	<u>14,403</u>	<u>374,145</u>	<u>388,548</u>
	<u>24,407</u>	<u>1,357,753</u>	<u>1,382,160</u>

	Agriculture	Other Industries	Total
	€	€	€
Sales	19,547	823,194	842,741
Stock on Hand at 31 December 2004 (Note 1)	<u>4,860</u>	<u>534,559</u>	<u>539,419</u>
	<u>24,407</u>	<u>1,357,753</u>	<u>1,382,160</u>

Note

1. Materials and Manufactured Goods €295,727 Tools etc. €243,692.

Reconciliation with Appropriation Account

	€
Amount due in respect of purchases as at 1 January 2004	30,778
Purchases during year ended 31 December 2004	<u>386,091</u>
	416,869
Amount due in respect of purchases as at 31 December 2004 (Note 2)	<u>(39,931)</u>
Expenditure from Subhead D. as per Appropriation Account	376,938
	€
Amount due in respect of sales as at 1 January 2004	64,252
Sales during year ended 31 December 2004	<u>842,741</u>
	906,993
Amount due in respect of sales as at 31 December 2004 (Note 3)	<u>(41,987)</u>
Receipts under Subhead J.1. as per Appropriation Account	865,006

Note

2. Viz. Public Departments, €15,628; Other Persons, €24,303

3. Viz. Public Departments, €12,382; Other Persons, €29,605

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2005

THE COURTS SERVICE

Account of the sum expended, in the year ended 31 December 2004, 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 to the Central Fund.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	43,750			
<i>Supplementary</i>	<u>917</u>	44,667	45,289	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	2,991			
<i>Supplementary</i>	<u>909</u>	3,900	3,967	219
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	6,162			
<i>Supplementary</i>	<u>(570)</u>	5,592	5,911	416
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		3,427	2,368	233
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	10,371			
<i>Supplementary</i>	<u>(2,064)</u>	8,307	8,625	(805)
A.6. OFFICE PREMISES EXPENSES				
<i>Original</i>	11,880			
<i>Supplementary</i>	<u>1,725</u>	13,605	12,994	1,666
A.7. CONSULTANCY SERVICES		489	156	3
A.8. PAYMENTS TO THE INCORPORATED COUNCIL OF LAW REPORTING FOR IRELAND		55	20	-
OTHER SERVICES				
B. COURTHOUSES (CAPITAL WORKS)		<u>18,866</u>	<u>17,095</u>	-
Gross Total				
<i>Original</i>	97,991			
<i>Supplementary</i>	<u>917</u>	98,908	96,425	1,732
<i>Deduct :-</i>				
C. APPROPRIATIONS-IN-AID				
<i>Original</i>	22,284			
<i>Supplementary</i>	<u>916</u>	<u>23,200</u>	<u>23,656</u>	<u>145</u>
Net Total				
<i>Original</i>	75,707			
<i>Supplementary</i>	<u>1</u>	<u>75,708</u>	<u>72,769</u>	<u>1,587</u>
SURPLUS FOR YEAR		€ 2,938,566		
DEFERRED SURRENDER		€ 1,600,000		
SURPLUS TO BE SURRENDERED		€ 1,338,566		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			72,769
Changes in Capital Assets			
Purchases Cash	(9,309)		
Depreciation	4,352		
Loss on Disposals	<u>4</u>	(4,953)	
Assets under Development			
Cash Payments		(388)	
Changes in Net Current Assets			
Increase in Closing Accruals	155		
Decrease in Stock	<u>2</u>	<u>157</u>	<u>(5,184)</u>
Direct Expenditure			67,585
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	25,484		
Notional Rents	<u>5,496</u>		<u>30,980</u>
Operating Cost			<u>98,565</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			39,079
Assets under Development (Note 4)			<u>3,871</u>
			42,950
Current Assets			
Stocks (Note 13)		33	
Prepayments		1,212	
Accrued Income		145	
Other Debit Balances:			
Advances to OPW	7,499		
Suspense	408		
Imprest	<u>32</u>	7,939	
PMG Balance and Cash	13,915		
Orders Outstanding	<u>(4,813)</u>	<u>9,102</u>	
Total Current Assets		<u>18,431</u>	
Less Current Liabilities			
Accrued Expenses		2,944	
Other Credit Balances:			
Due to State (Note 14)	8,360		
Payroll Deductions	392		
Suspense	<u>6,325</u>	15,077	
Net Liability to the Exchequer (Note 5)		<u>1,964</u>	
Total Current Liabilities		<u>19,985</u>	
Net Current Liabilities			<u>(1,554)</u>
Net Assets			<u>41,396</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Land and Buildings €000	IT and Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	7,350	20,640	7,486	35,476
Additions	16,270	2,483	4,416	23,169
Disposals	=	(127)	=	(127)
Gross Assets at 31 December 2004	<u>23,620</u>	<u>22,996</u>	<u>11,902</u>	<u>58,518</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	147	11,765	3,298	15,210
Depreciation for the year	472	2,718	1,162	4,352
Depreciation on Disposals	=	(123)	=	(123)
Cumulative Depreciation at 31 December 2004	<u>619</u>	<u>14,360</u>	<u>4,460</u>	<u>19,439</u>
Net Assets at 31 December 2004	<u>23,001</u>	<u>8,636</u>	<u>7,442</u>	<u>39,079</u>

Note:

The Courts Service Act 1998 provides for the transfer of legal title in respect of certain land and buildings that are used for the purposes of the functions of the Service. In accordance with Section 26(3) of the Act, the Minister for Justice, Equality and Law Reform may by order appoint a day on which such land and buildings will be vested in the Service. During 2004, 16 such orders had been made. Valuations of vested properties are provided by the Office of Public Works (OPW). To date not all vested properties have been valued by the OPW. Where possible estimated values have been included based on guidelines provided by the OPW.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts Brought Forward at 1 January 2004	3,483
Cash Payments for the Year	<u>388</u>
Amounts carried forward at 31 December 2004	<u>3,871</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 2004

	€000	€000
Surplus for the Year		
Surplus to be Surrendered	1,339	
Deferred Surrender	<u>1,600</u>	2,939
Exchequer Grant Undrawn		<u>(975)</u>
Net Liability to the Exchequer		<u>1,964</u>
Represented by:		
Debtors		
Net PMG position and cash	9,102	
Debit Balances: Suspense	<u>7,939</u>	17,041
Creditors		
Due to State (Note 14)	(8,360)	
Credit Balances: Suspense	<u>(6,717)</u>	<u>(15,077)</u>
		<u>1,964</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €000	Realised €000
Court Fines	4,500	4,885
Road Traffic Act Fines	9,000	8,810

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	1,059	Expenditure in relation to telecommunications capital, which was budgeted under this subhead, was charged to Subhead A.5., Office Machinery and Other Office Supplies. This represented more accurately the nature of this expenditure.
A.7.	333	Expenditure on consultancy was lower than expected mainly as a result of consultancy support planned for the Criminal Courts Complex not being required in 2004.
A.8.	35	Savings arose due to the non-payment of subventions to the Incorporated Council of Law Reporting for Ireland.

8 APPROPRIATIONS-IN-AID

	Estimated €000	Realised €000
1. Fees	21,872	22,520
2. Miscellaneous	<u>412</u>	<u>1,136</u>
TOTAL	<u>22,284</u>	<u>23,656</u>

Explanation of Variations

- Fees:** This item represents fees received in respect of legal documents lodged in court offices including court percentages which produced higher than expected receipts. A contributory factor in this regard would have been the establishment of the Personal Injuries Assessment Board which caused a short term increase in fee receipts as a large number of claims were lodged before the Board's deadline. In addition, revised Fee Orders came into operation in August 2004.
- Miscellaneous:** These receipts are made up of a variety of miscellaneous items, the majority of which relate to Committee Fees in respect of the General Solicitors Office and fees collected by Sheriffs. This year as part of Courts Service policy, any stale uncashed cheques issued by court offices are now being credited to Appropriations-in-Aid.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2004 amounted to €11,636,069.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2004 ¹ €000	Expenditure in 2004 €000	Subsequent Years €000
Refurbishment of Courthouses	24,568	13,050	35,115
Information Technology Projects	73	388	1,018

¹ Excludes projects completed by the end of 2003.

10 MATURED LIABILITIES

The estimate of Matured Liabilities not discharged at year end was €98,235.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	201,029	82	6	21,304
Overtime and extra attendance	475,730	348	12	20,666
Miscellaneous	<u>1,039,190</u>	391	41	18,382
Total extra remuneration	<u>1,715,949</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Under Section 91 of the Finance Act 2004 €1,600,000 of unspent allocation for courthouse capital works was carried forward into 2005.

Under the Administrative Budget Agreement €618,000 was carried forward from 2004 and was included in the Estimates for 2005.

Under the Change Management Fund €51,000 was received from the Minister for Finance in relation to the implementation of the final phase of the Performance Management and Development System (PMDS), the development of a staff survey and Human Resource Strategy.

Salary costs of €905,256 were recouped from Tribunals and other Departments in respect of staff on secondment

Compensation totalling €6,756 was paid during the year to the State Claims Agency for the settlement of a claim on behalf of the Irish Prison Service.

13 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	<u>33</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	1,034
Retention Tax	57
Value Added Tax	13
Pay Related Social Insurance	381
Fines	3,768
Excise Duty	<u>3,107</u>
	<u>8,360</u>

15 ENHANCING INTERNAL CONTROLS

A statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal controls as regards Staff Training, Internal Audit, Risk Management and Information Technology.

Staff Training

Following on from the successful implementation of the Performance Management and Development System (PMDS), where individual staff development training requirements are identified, grade training has been undertaken for all staff within the Service during 2004. More specifically, system application training continues to be carried out across the main applications. Targeted training is also provided in areas such as business case preparation, budget management and, for staff in District and Circuit Court Offices, on courts accounting issues.

Internal Audit Function

Following on from the recommendations contained in the independent external review of Internal Audit in 2003, significant progress has been made during 2004 in enhancing the resources deployed on internal audit. A professionally qualified accountant was appointed at principal officer level as head of the Internal Audit function. Also additional resources have been allocated to the function.

Risk Management

In accordance with the recommendations contained in the Mullarkey Report, work commenced in 2004 on the establishment of a risk management framework.

Information Technology

The Courts Service, following a competitive tendering process, has appointed external service providers to conduct an independent security audit and review of its entire information technology infrastructure. The review commenced in 2004, the driver for which was to improve the level of information security within the Courts Service through the identification of risk or shortfalls. In this context, the project is prepared in line with ISO 17799 Certification, which is the international security standard. A key component is a detailed risk assessment of key information applications, and the output of the review is the establishment of a road map to achieve the ISO 17799 certification. A report on the review is due to be completed by mid-2005.

P.J. FITZPATRICK
Accounting Officer
THE COURTS SERVICE
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts Service for 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an tSeirbhís Chúirteanna le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an tSeirbhís Chúirteanna. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtaire Cuntas agus Ciste
09 Meán Fómhair 2005

LAND REGISTRY AND REGISTRY OF DEEDS

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	24,600			
<i>Supplementary</i>	<u>570</u>	25,170	25,393	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	142			
<i>Supplementary</i>	<u>(31)</u>	111	104	10
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	1,374			
<i>Supplementary</i>	<u>320</u>	1,694	1,701	59
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	1,179			
<i>Supplementary</i>	<u>10</u>	1,189	1,216	18
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		2,426	2,160	10
A.6. OFFICE PREMISES EXPENSES				
<i>Original</i>	770			
<i>Supplementary</i>	<u>(6)</u>	764	539	80
A.7. CONSULTANCY SERVICES				
<i>Original</i>	113			
<i>Supplementary</i>	<u>(3)</u>	110	43	-
A.8. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - LAND REGISTRY EXTERNAL ACCESS SERVICE PROJECT				
<i>Original</i>	2,054			
<i>Supplementary</i>	<u>40</u>	<u>2,094</u>	<u>2,095</u>	<u>-</u>
Total				
<i>Original</i>	32,658			
<i>Supplementary</i>	<u>900</u>	<u>33,558</u>	<u>33,251</u>	<u>177</u>
SURPLUS TO BE SURRENDERED		€306,951		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			33,251
Changes in Capital Assets			
Purchases Cash	(2,627)		
Depreciation	3,359		
Loss on Disposals	<u>1</u>	733	
Changes in Net Current Assets			
Increase in Closing Accruals	609		
Increase in Stock	<u>(37)</u>	<u>572</u>	<u>1,305</u>
Direct Expenditure			34,556
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		5,092	
Notional Rents		<u>3,863</u>	<u>8,955</u>
Operating Cost			<u>43,511</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			8,003
Current Assets			
Stocks (Note 11)		177	
Prepayments		206	
Accrued Income		1	
Other Debit Balances:			
Paypath Suspense	106		
Recoupment of Salaries	21		
Suspense	8		
Advances to OPW	35		
Imprests	<u>3</u>	173	
PMG Balance and Cash	1,265		
Orders Outstanding	<u>(336)</u>	<u>929</u>	
Total Current Assets		<u>1,486</u>	
Less Current Liabilities			
Accrued Expenses		384	
Other Credit Balances:			
Due to State (Note 12)	768		
Suspense	64		
Payroll Deductions	<u>232</u>	1,064	
Net Liability to the Exchequer (Note 4)		<u>38</u>	
Total Current Liabilities		<u>1,486</u>	
Net Current Assets			—
Net Assets			<u>8,003</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	18,004	4,187	22,191
Additions	2,675	33	2,708
Disposals	(635)	-	(635)
Gross Assets at 31 December 2004	<u>20,044</u>	<u>4,220</u>	<u>24,264</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	10,842	2,694	13,536
Depreciation for the year	3,007	352	3,359
Depreciation on Disposals	(634)	-	(634)
Cumulative Depreciation at 31 December 2004	<u>13,215</u>	<u>3,046</u>	<u>16,261</u>
Net Assets at 31 December 2004	<u>6,829</u>	<u>1,174</u>	<u>8,003</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 2004**

	€000	€000
Surplus to be surrendered		307
Exchequer Grant Undrawn		<u>(269)</u>
Net Liability to the Exchequer		<u>38</u>
Represented by:		
Debtors		
Net PMG position and cash	929	
Debit Balances	<u>173</u>	1,102
Creditors		
Due to State	(768)	
Credit Balances	<u>(296)</u>	<u>(1,064)</u>
		<u>38</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Land Registry Fees	56,865,000	60,311,637
Registry of Deeds Fees	3,395,000	3,656,050
Ground Rent Fees	<u>83,000</u>	<u>102,153</u>
	<u>60,343,000</u>	<u>64,069,840</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.5.	266	Anticipated expenditure on a number of items did not materialise prior to year-end.
A.6.	225	Expenditure was less than anticipated due to the deferral of furniture purchases in anticipation of decentralisation to Roscommon.
A.7.	67	Consultancy expenditure is primarily linked with planning for semi-state status. As the vesting date was not finalised some consultancy expenditure has been deferred.

7 COMMITMENTS

Global Commitments

Contracted Commitments at 31 December 2004 amount to €1,029,473.

8 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €61,000.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	86,130	62	-	-
Overtime and extra attendance	1,332,481	402	55	20,216
Shift and roster allowances	21,342	4	2	6,932
Miscellaneous	86,945	59	-	-
Total extra remuneration	<u>1,526,898</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 €62,885 was received from Subhead P. of the Vote of the Minister for Finance in respect of the Information Society Fund.

Sums amounting to €8,598 were paid to four retired Civil Servants, in receipt of a Civil Service pension, who were re-employed during 2004.

Irregularities in issuing certified copy documents were identified by the Land Registry in April 2003. Following an investigation by the Garda Fraud Squad, a file has been prepared and sent to the Director of Public Prosecutions. A decision has been taken not to disclose the extent of the losses in this Account so as not to prejudice any actions that may arise.

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

	€
Registry of Deeds Fees	577,133

11 STOCKS

Stocks at 31 December 2004 comprise:

	€000
Stationery	87
Miscellaneous Supplies	3
IT Consumables	87
	<u>177</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:

	€000
Income Tax	506
Retention Tax	12
Pay Related Social Insurance	237
Valued Added Tax	<u>13</u>
	<u>768</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

The Registries use the Performance Management and Development System (PMDS) both for identifying staff training needs for financial management and accounting skills and for organising or sourcing the required training. In addition, the Registries are in the process of introducing an enhanced Financial Management System and managers and support staff are being provided with training specific to their roles.

Risk Management

A process is being initiated which is aimed at identifying the most significant risks facing the Registries and their capacity to manage them. The objective is to integrate risk management into the Registries' ongoing management processes.

Information and communications technology security

The Registries recognise that their information systems are a crucial asset and, accordingly, protect them to a high standard. They rely on their IT infrastructure to be robust and secure. Systems are becoming increasingly interoperable and the level of threat from a variety of sources is continually increasing. To counteract the threats, the Registries carry out internal and external assessments to keep up to date with the constantly changing IT environment. All threats identified are assessed and managed in the context of the resources available. The Registries are participating in central civil service developments to cluster IT resources to address issues which are common to all Departments and Agencies.

Review of the effectiveness of administrative and financial controls

The structures within the Department and the Registries at both managerial and audit level, including the functions of the Internal Audit Unit and the Audit Committee, provide for the ongoing review of the effectiveness of the Agency's system of administrative and financial controls.

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2005

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 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Chlárann na Talún agus ar Chlárann na nGníomhas le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí i ndáil leis an Vóta ar Chlárann na Talún agus Chlárann na nGníomhas. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

CHARITABLE DONATIONS AND BEQUESTS

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	308	263	(5)
A.2. TRAVEL AND SUBSISTENCE	1	-	-
A.3. INCIDENTAL EXPENSES	36	28	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	12	8	(1)
A.5. OFFICE PREMISES EXPENSES	<u>54</u>	<u>11</u>	<u>2</u>
Total	<u>411</u>	<u>310</u>	<u>(4)</u>
SURPLUS TO BE SURRENDERED	€101,415		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			310
Changes in Capital Assets			
Purchases Cash	(2)		
Depreciation	7		
Gain on Disposals	=	5	
Changes in Net Current Assets			
Decrease in Closing Accruals		(5)	=
Direct Expenditure			310
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			98
Operating Cost			<u>408</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			19
Current Assets			
Other debit balances		-	
PMG Balance and Cash	3		
Orders Outstanding	(3)	-	
Prepayments		2	
Accrued Income		5	
Total Current Assets		7	
Current Liabilities			
Accrued Expenses		3	
Other Credit Balances:			
Suspense	-		
Payroll Deductions	-		
Due to the State (Note 8)	=	-	
Net Liability to the Exchequer (Note 4)		=	
Total Current Liabilities		3	
Net Current Assets			4
Net Assets			<u>23</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	76	26	102
Additions	2	-	2
Disposals	-	-	-
Gross Assets at 31 December 2004	<u>78</u>	<u>26</u>	<u>104</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	53	25	78
Depreciation for the year	6	1	7
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2004	<u>59</u>	<u>26</u>	<u>85</u>
Net Assets at 31 December 2004	<u>19</u>	<u>-</u>	<u>19</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 2004

	€000	€000
Surplus to be surrendered		101
Exchequer Grant Undrawn		<u>(101)</u>
Net Liability to the Exchequer		<u>-</u>
Represented by:		
Debtors		
Net PMG position and cash	-	
Debit Balances: Suspense	<u>-</u>	-
Creditors		
Due to State	-	
Credit Balances: Suspense	<u>-</u>	<u>-</u>
		<u>-</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2	1	The savings arose as a consequence of vacancies during the year.
A.4	4	The savings arose due to the postponement of the upgrade of the Offices telephone system.
A.5	43	The savings arose due to a review of a proposed IT upgrading project and the revised arrangements regarding the provision of services to the Office by the Department of Community, Rural and Gaeltacht Affairs.

6 MATURED LIABILITIES UNDISCHARGED AT YEAR END

The total amount of matured liabilities undischarged at 31 December 2004 was nil.

7 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	5,967	2	-	-
Overtime and extra attendance	2,301	3	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	<u>1,550</u>	1	-	-
Total extra remuneration	<u>9,818</u>			

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

8 DUE TO THE STATE

The amount due to the State at 31 December 2004 was nil.

9 ENHANCING INTERNAL CONTROL

A statement on internal financial controls for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following sets out actions taken or planned in order to enhance internal control.

During 2004 a service arrangement was agreed between this Office and its parent Department (Community, Rural & Gaeltacht Affairs). This arrangement strengthens the links between the two bodies and covers the following main areas: Accounts/Finance, Training, IT Services and Internal Audit Unit.

Training needs of all staff continue to be identified and addressed in the context of the Performance Management Development System (PMDS). A comprehensive training programme in the operation of the new Financial Management System was provided by the parent Department to all relevant staff.

IT facilities in the Office have been upgraded and linked to the Parent Department's network. This has resulted in enhanced capability, security and communications.

BDO Simpson Xavier, auditors of the Commissioners' Common Investment Fund have been requested to carry out a comprehensive systems audit within the Office and this is due to commence in April 2005. The risk register for the Office will be examined by the auditors to ascertain that no risks are omitted, the controls as outlined are adequate and that the mitigated risk levels assigned are appropriate. Any issues arising will be addressed.

ORLA BARRY MURPHY

Accounting Officer

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2004 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-v.

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 2004.

**JOHN PURCELL**

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Shíntiúis Charthanacha agus Tiomnachtaí le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig na Shíntiúis Charthanacha agus Tiomnachtaí. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

Account of the sum expended, in the year ended 31 December 2004, 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, Heritage and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, miscellaneous schemes, subsidies and grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	61,458	62,325	-
A.2. TRAVEL AND SUBSISTENCE	3,173	3,017	118
A.3. INCIDENTAL EXPENSES	2,138	2,525	(3)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	2,135	1,790	85
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	6,700	6,867	111
A.6. OFFICE PREMISES EXPENSES	1,583	1,486	31
A.7. CONSULTANCY SERVICES	461	451	-
A.8. INFORMATION SOCIETY	1,200	474	(12)
A.9. EU PRESIDENCY	2,093	2,474	-
HOUSING			
B.1. LOCAL AUTHORITY AND SOCIAL HOUSING PROGRAMMES	1,048,890	1,006,650	2,560
B.2. PRIVATE HOUSING GRANTS AND SUBSIDIES, ETC.	74,122	61,269	1,566
B.3. TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY	11,600	15,600	-
B.4. COMMUNAL FACILITIES IN VOLUNTARY HOUSING SCHEMES	2,070	2,278	-
ENVIRONMENT			
C.1. WATER AND SEWERAGE SERVICES PROGRAMME	439,154	400,000	110
C.2. ENVIRONMENTAL PROTECTION AGENCY	14,405	15,512	-
C.3. RADIOLOGICAL PROTECTION INSTITUTE OF IRELAND (GRANT FOR GENERAL EXPENSES)	3,110	3,310	-
C.4. NUCLEAR SAFETY	1,700	204	121
C.5. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	3,900	3,940	5
LOCAL GOVERNMENT			
D.1. LOCAL GOVERNMENT FUND	453,000	465,700	-
D.2. GRANTS IN RESPECT OF NON-NATIONAL ROADS	48,800	52,200	-
D.3. VEHICLE AND DRIVER LICENSING EXPENSES	10,778	12,066	432
D.4. COMMUNITY AND SOCIAL INCLUSION IN LOCAL AUTHORITIES	3,700	3,832	-
HERITAGE			
E.1. GRANT FOR AN CHOMHAIRLE OIDREACHTA (HERITAGE COUNCIL)	3,274	3,078	-
E.2. GRANT FOR AN CHOMHAIRLE OIDREACHTA (HERITAGE COUNCIL) (NATIONAL LOTTERY FUNDED)	7,100	7,100	-
E.3. BUILT HERITAGE	22,736	18,181	92
E.4. NATIONAL PARKS AND WILDLIFE SERVICE	23,951	22,066	422

OTHER SERVICES	Provision €000	Outturn €000	Accruals €000
F.1. FIRE AND EMERGENCY SERVICES	19,380	19,580	34
F.2. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	11,630	10,277	-
F.3. SUBSIDIES TO LOCAL AUTHORITIES TOWARDS LOAN CHARGES IN RESPECT OF THE PROVISION OF CAPITAL SERVICES	50	21	-
F.4. RECOUPMENT OF EXPENDITURE ON FOOT OF CERTAIN MALICIOUS INJURIES	278	46	-
F.5. AN BORD PLEANÁLA	11,200	12,510	-
F.6. IRISH WATER SAFETY ASSOCIATION	490	505	-
F.7. URBAN REGENERATION	19,000	23,815	-
F.8. TIDY TOWNS COMPETITION	100	103	14
F.9. PROGRAMME FOR PEACE AND RECONCILIATION	4,900	7,662	134
F.10. PLANNING TRIBUNAL	12,000	7,157	494
F.11. PLANNING AND DEVELOPMENT, ETC.	310	274	-
F.12. MISCELLANEOUS SERVICES	<u>5,112</u>	<u>2,537</u>	<u>30</u>
Gross Total	2,337,681	2,258,882	6,344
<i>Deduct :-</i>			
G. APPROPRIATIONS-IN-AID	<u>27,893</u>	<u>30,271</u>	<u>1,171</u>
Net Total	<u>2,309,788</u>	<u>2,228,611</u>	<u>5,173</u>
 SURPLUS FOR YEAR	 € 81,177,189		
 DEFERRED SURRENDER	 € 75,601,000		
 SURPLUS TO BE SURRENDERED	 € 5,576,189		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Asset Depreciation Policy

Certain buildings are depreciated at 5% per annum while others as well as land are not depreciated. The value of the latter will be reviewed every 5 years following consultation with the Office of Public Works and revalued where considered necessary. Motor vehicles are depreciated over 5 years, plant and machinery is depreciated over 10 years and radar equipment depreciation is over 15 years. Electronic voting equipment is depreciated over 20 years.

Transfer of Functions

This account has been prepared in accordance with the 2004 Revised Estimates which took account of the transfer of certain functions in relation to the Built Heritage from the Department of the Environment, Heritage and Local Government to the Office of Public Works with effect from 1 January 2004 (S.I. No. 690 of 2003).

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			2,228,611
Changes in Capital Assets			
Purchases Cash	(4,182)		
Depreciation	8,150		
Loss on Disposal	<u>10</u>	3,978	
Assets under Development			
Cash Payments		(439)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(7,983)		
Decrease in Stock	<u>670</u>	<u>(7,313)</u>	<u>(3,774)</u>
Direct Expenditure			2,224,837
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	13,953		
Notional Rents	<u>3,484</u>		<u>17,437</u>
Operating Cost			<u>2,242,274</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			56,175
Assets under Development (Note 5)			<u>567</u>
			56,742
Current Assets			
Stocks (Note 16)		395	
Prepayments		1,020	
Accrued Income		1,378	
Other Debit Balances:			
Imprests	19		
Other Suspense Items	<u>2,771</u>	2,790	
PMG Balance and Cash	178,373		
Orders Outstanding	<u>(97,853)</u>	<u>80,520</u>	
Total Current Assets		<u>86,103</u>	
Current Liabilities			
Accrued Expenses		7,364	
Deferred Income		207	
Other Credit Balances:			
Due to State (Note 17)	2,998		
Other Suspense Items	<u>1,598</u>	4,596	
Net Liability to the Exchequer (Note 6)		<u>78,714</u>	
Total Current Liabilities		<u>90,881</u>	
Net Current Liabilities			<u>(4,778)</u>
Net Assets			<u>51,964</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	26	12,460	72,908	2,775	88,169
Transfers to the Office of Public Works	-	(8,418)	(733)	(107)	(9,258)
Additions	1,596	1,059	6,026	598	9,279
Disposals	-	(4)	(373)	(5)	(382)
Gross Assets at 31 December 2004	<u>1,622</u>	<u>5,097</u>	<u>77,828</u>	<u>3,261</u>	<u>87,808</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2004	12	7,300	20,658	1,539	29,509
Depreciation on transfers to the Office of Public Works	-	(5,034)	(567)	(53)	(5,654)
Depreciation for the year	1	798	7,121	230	8,150
Depreciation on Disposals	-	(4)	(364)	(4)	(372)
Cumulative Depreciation at 31 December 2004	<u>13</u>	<u>3,060</u>	<u>26,848</u>	<u>1,712</u>	<u>31,633</u>
Net Assets at 31 December 2004	<u>1,609</u>	<u>2,037</u>	<u>50,980</u>	<u>1,549</u>	<u>56,175</u>

Note:

- 1 Historic Properties such as parks and Heritage Assets such as artefacts and manuscripts have not been valued.
- 2 This opening balance has been restated as follows; an addition of €41.217 million on foot of a decision that electronic voting equipment which was purchased in 2003 and paid from the Central Fund should be reflected in the Department's assets. This decision follows discussions with the Department of Finance in early 2004 when it was agreed that the Minister for the Environment, Heritage and Local Government, who has overall legislative and administrative responsibility for electoral affairs, should be regarded as the owner of the electronic voting system. The figure for accumulated depreciation has accordingly been restated by €689,000 to €20,658,000.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts brought forward at 1 January 2004	4,301
Cash Payments for the Year	439
Transferred to Asset Register	(4,173)
Amounts carried forward at 31 December 2004	<u>567</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 2004

	€000	€000
Surplus for the Year		
Surplus to be surrendered	5,576	
Deferred Surrender	75,601	81,177
Exchequer Grant Undrawn		<u>(2,463)</u>
Net Liability to the Exchequer		<u>78,714</u>
Represented by:		
Debtors		
Net PMG position and cash	80,520	
Debit Balances: Suspense	<u>2,790</u>	83,310
Creditors		
Due to State	(2,998)	
Credit Balances: Suspense	<u>(1,598)</u>	<u>(4,596)</u>
		<u>78,714</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous Receipts, including repayment value of pension fund for certain staff of the Heritage Council (€200,102), redemption of two projects funded under the Capital Assistance Scheme (€59,201), interest due on monies held by the Chief State Solicitor in relation to the acquisition of property (€48,219), and sundry receipts of (€25,455), amounted to €332,977.

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

Subhead variations - Virement

In the latter part of 2004, based on an analysis of expenditure trends, etc., a full review of 2004 requirements and following consultation with the Department of Finance, the Department through the established process of *virement* (see Public Financial Procedures B1.1.10, C2.6) used some of the savings that arose on various subheads to augment other subhead provisions in order to accommodate identified additional requirements in 2004. Also, in the case of capital, and in accordance with the Capital Envelope Agreement, the Department availed of carryover of €75,601,000, which will be applied to our capital programme in 2005 (details in the 2005 REV).

Sub-head	Less/(More) Than Provided €000	Explanation
A.8.	726	The number and value of projects underway in 2004 did not fully take up the allocation available.
B.2.	12,853	Since the termination of the scheme, the level of new house grant activity was less than expected and in addition recoupment claims from local authorities under the disabled persons grant scheme were less than anticipated.
B.3.	(4,000)	The Task Force on Special Housing Aid for the Elderly was set up in 1982 to undertake an emergency programme to improve the housing conditions of elderly persons living alone in unfit or unsanitary accommodation. The scheme is operated on the ground by the Community Care Departments of the Health Boards (Health Service Executive Areas from 1 January, 2005). Additional work undertaken gave rise to increased requirements in 2004
B.4.	(208)	This subhead finances grants to local authorities to enable them to provide up to 95% of the relevant costs of Communal Facilities in Voluntary Housing Schemes. Claims from voluntary bodies were slightly higher than anticipated.
C.1.	39,154	A significant factor in the lower than anticipated expenditure in 2004 was a change in the composition of the programme. Following the completion of major schemes such as Dublin Bay, Cork and Limerick Main Drainage Schemes the programme now consists of more smaller scale schemes. As the same administrative process must be applied to all schemes regardless of size some of these relatively small projects were slower than anticipated in getting off the ground, leading to the under-spend.
C.2.	(1,107)	Additional funding was made available to facilitate the commencement of building works on a new EPA laboratory in Kilkenny.
C.3.	(200)	Additional funding was made available for updating and renewal of essential scientific and IT equipment.
C.4.	1,496	Anticipated expenditure, in particular legal fees, did not arise due to the suspension of the litigation by Ireland under UNCLOS, pending resolution of jurisdictional issues - raised by the European Commission - before the European Court of Justice.
D.2.	(3,400)	Progress by local authorities on some non-national road schemes was greater than anticipated.
D.3.	(1,288)	The online Motor Tax Service, which commenced in February 2004, and was provided as part of the e-Government initiative and has been very successful in terms of public usage and reaction, being used by over 40,000 vehicle owners every month. The direct cost of operating the service increased in line with this high level of usage. These additional costs were recouped in full from the Local Government Fund as an Appropriations-in-Aid as is the norm for such expenditure.
E.1.	196	Progress with the acquisition of the new headquarters for the Heritage Council was slower than anticipated.
E.3.	4,555	Final accounts on some substantial projects were not agreed with contractors by end 2004.
E.4.	1,885	There was slower than expected take-up on compensation payment schemes (commonage destocking and cessation of turf cutting) and certain planned capital projects were subject to planning delays.
F.2.	1,353	Under spending in this subhead occurred because of delays in progressing automation of some public libraries. In addition expenditure in respect of optical scanning facilities was lower than anticipated.
F.3.	29	This provision is in respect of subsidy payments on certain local authority loans, usually at the rate of 50% of loan charges. The saving in 2004 is due to the fact that the interest rate on most of these loans is variable, with the result that annual loan repayments cannot be projected accurately.
F.4.	232	Recoupment claims from local authorities, which are dependant on legal settlements, were less than anticipated.
F.5.	(1,310)	The work of An Bord Pleanála has substantially expanded with the new functions transferred to the Board by the Planning and Development Act, 2000. The Board currently has a statutory objective to finalise appeals within 18 weeks under the provisions of the Planning and Development Act, 2000. The intake of cases and the number of legal challenges to decisions of the Board in 2004 were higher than anticipated and the resulting additional costs were accommodated from savings arising elsewhere on the vote.
F.7.	(4,815)	Activity was slow in the first years of this Operational Programme (OP). Higher and accelerated activity was required in 2004 to keep within the qualifying period to avail of related EU funding.

F.9.	(2,762)	As with Subhead F.7. above, activity on this programme was slow in the first years of the OP but activity has now reached the higher levels required to avail of related EU funding.
F.10.	4,843	In 2004 the Tribunal made no award for costs of parties represented before it.
F.11.	36	Savings arose because the preparations to facilitate the commissioning of a study of infrastructure needs in the National Spatial Strategy Gateways were not sufficiently advanced to allow the work to commence. The study is now expected to be completed in 2005.
F.12.	2,575	Expected claims in respect of the Cobh Landslide Programme did not mature as anticipated. Also preparations were not sufficiently advanced to commence an intrusive site investigation at the former Irish Ispat site, Haulbowline, Cork.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Fees payable by Local Authorities, etc., for audit of their accounts	1,743,000	2,225,605
2. Inspection fees in respect of the scheme of structural guarantees for new houses	1,406,000	220,320
3. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	591,000	591,000
4. Receipts from Temple Bar Renewal Ltd.	1,000	-
5. Receipt from the Local Government Fund	13,751,000	14,761,619
6. Receipt from EU for FEOGA village renewal programme	1,000	-
7. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	1,000	1,937,999
8. MET Éireann Receipts	8,601,000	8,749,047
9. Recoupment for seconded staff	260,000	132,488
10. Rents (including receipts from lettings of fishing rights, etc.)	205,000	91,541
11. Services at Visitor Centres	105,000	154,269
12. Sales of Property	20,000	43,593
13. Charges at National Parks and Wildlife Sites	694,000	450,523
14. Contribution from Environment Fund towards Emission Trading cost (Subhead C2.4)	244,000	244,000
15. Miscellaneous Receipts	<u>270,000</u>	<u>668,876</u>
Total	<u>27,893,000</u>	<u>30,270,880</u>

Explanation of Variations

- Receipts were higher than expected due to the receipt of outstanding fees from previous years
- The arrangement whereby the Department carried out inspections on behalf of Homebond was phased out during 2004
- No reimbursable legal costs were incurred in 2004.
- Drawdown from the Fund was greater than expected because of the high uptake by the public of the online motor tax service, which commenced in February 2004.
- This subhead was kept open until all payments from OPLURD (Operational Programme for Local Urban and Rural Development) 1994-1999 were closed. As it transpired, no further payments were due under the OPLURD programme
- EU funding was received earlier than expected.
- Recoupment was less than expected as two of the seconded staff transferred to the Office of Public Works and another returned to the Department during 2004.
- Income which arises from rents payable for a variety of uses of National Parks is difficult to predict.
- Income was higher than anticipated as a result of increased sales of publications
- Income from sale of cattle reared in Killarney National Park was greater than anticipated
- Tour operator receipts in respect of 2004 were not received from the Office of Public Works until early 2005
- 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.

10 COMMITMENTS

(a) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads are €934,944 and €2,337,714,573 respectively.

(b) Multi-Annual Capital Commitments (Projects Costing €12,697,380 or more)

1 Water/Sewerage Projects

Project	Cumulative Expenditure to 31-Dec-03 €000	Expenditure in 2004 €000	Subsequent Years €000
Arklow Main Drainage	323	-	15,277
Arklow Water Supply Stage 3	215	324	15,361
Balbriggan-Skerries Sewerage	4,991	138	17,372
Boherboy Water Supply Scheme ²	1,112	2,987	27,242
Bohernabreena Spillways	1,164	-	17,883
Buncrana Water Supply Pollan Dam ¹	36,433	768	1
Carrick-on-Suir Sewerage ¹	12,539	3,579	955
Castlebar Environs Sewerage	4,684	2,620	47,796
Clifden Sewerage Improvement	170	209	13,621
Clonmel Main Drainage	14,991	34	2,475
Cork Main Drainage (Collection)	116,159	15,123	48,718
Cork Main Drainage (Treatment Works)	118,138	5,998	11,594
Courtown Riverchapel Sewerage	18,210	658	1,132
Donegal Sewerage	1,733	45	19,222
Drogheda Main Drainage ¹	72,550	2,760	385
Dublin Bay Project - North Fringe	40,014	282	24,803
Dublin Bay Sewerage	253,697	8,823	23,480
Dublin Reservoirs - Covering	1,331	278	50,391
Dublin Water Conservation	44,834	2,194	2,491
Dundalk Main Drainage ¹	56,984	9,809	1,638
Dungarvan Sewerage	6,270	9,704	14,127
Dun Laoghaire Main Drainage Contract 3 (Cohesion Planning & Construction)	24,013	1,192	40
Dunshaughlin Sewerage	8,072	8,879	8,449
East Meath Coastal Area Sewerage Scheme ¹	13,868	3,151	1,834
East Meath RWSS-Supply to Navan	277	-	13,690
East Waterford Water ¹	19,505	463	32
Fanad East Water Supply ²	491	298	13,157
Galway Main Drainage Treatment Works	51,486	5,227	15,287
Gweedore Sewerage	1,913	121	18,967
Kinsale Sewerage	285	1,615	15,500
Knock Sewerage Stage1	12,257	2,986	952
Leixlip Sewerage	23,928	1,342	1,419
Leixlip to Ballycoolen (3rd Rising Main)	9,570	1,701	11,729
Leixlip Water (Phase 2)	23,969	500	-
Letterkenny Sewerage	1,797	1,280	19,923
Limerick Main Drainage (Phase 1, 2 & 3) - Collection and Treatment	203,946	19,130	924
Limerick Water (Phase 2) Clareville	2,368	581	17,367
Lough Mask Reg. Water Supply (Knock- Ballyhaunis)	23,564	2,342	4,094
Lough Mourne - Development as a water source	668	254	37,078
Lucan Water	1,288	-	20,712
Meath Grouped Design, Build and Operate Schemes ²	443	706	29,851
Middleton Sewerage	23,166	453	1,727
Monaghan Water ¹	19,616	1,332	690

	Cumulative Expenditure to 31-Dec-03 €000	Expenditure in 2004 €000	Subsequent Years €000
Navan Sewerage ¹	29,217	2,289	500
North Leitrim Regional Water Supply ¹	13,329	2,761	1,675
Osberstown Sewerage ¹	26,657	217	165
Portlaoise Main Drainage Stage 3	3,434	1,919	17,578
Seven Grouped Villages Sewerage Schemes (Waterford)	473	38	42,513
Shanganagh Sewerage	2,608	769	47,623
Sligo (Lough Gill) Regional Water Supply	32,135	1,969	108
Sligo Main Drainage	10,787	394	11,877
South Westmeath Regional Water Supply Scheme Phase 1	-	545	21,677
Swords Sewerage	24,462	-	1,922
Thurles Regional Water Supply Stage 1 & 2	763	-	33,237
Tipperary Grouped Design, Build and Operate & Wastewater Treatment Plants ²	2,025	7,866	4,818
Tralee Sewerage	12,013	277	831
Tramore Sewerage Scheme	1,214	1,533	16,070
Tuam Regional Water Supply (Stage 1)	29,712	319	513
Tuam Regional Water Supply (Stage 3)	16,815	-	1,061
Waterford Main Drainage - Collection	17,947	574	745
Waterford Main Drainage - Treatment	3,333	370	27,205
Westport Sewerage (Excluding Advance Section)	48,018	1,907	819
Wexford Main Drainage	68,175	1,252	6,573
Wicklow Town Sewerage - Construction	783	30	22,042
Youghal Main Drainage Scheme	504	-	12,796
Total	<u>1,617,436</u>	<u>144,915</u>	<u>861,734</u>

2 Housing Projects	Cumulative Expenditure to 31-Dec-03 €000	Expenditure in 2004 €000	Subsequent Years €000
Project			
Regeneration of Ballymun Flats ¹	233,019	74,288	280,000
Inner City Dublin Flat Complexes ¹	55,725	11,602	92,000
Area Regeneration ¹	101,106	7,048	-
The Glen Phase 1 (Cork) ^{1,3}	<u>13,689</u>	<u>3,589</u>	<u>1,000</u>
Total	<u>403,539</u>	<u>96,527</u>	<u>373,000</u>

3 Heritage Project	Cumulative Expenditure to 31-Dec-03 €000	Expenditure in 2004 €000	Subsequent Years €000
Project			
National Botanic Gardens (Reconstruction of Palm House) ¹	14,700	1,925	241

4 Fire Services Project	Cumulative Expenditure to 31-Dec-03 €000	Expenditure in 2004 €000	Subsequent Years €000
Project			
CAMP East ^{1,3}	18,482	1,902	990

Notes:

1. Cost of project updated since 2003.

2. Excluded from 2003 account as the then estimated cost of the scheme was under €12.7m.

3. Cumulative expenditure to 31 December 2003 updated.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	494,214	203	21	17,740
Overtime and extra attendance	1,413,846	486	65	22,082
Shift and roster allowances	2,501,334	497	155	18,263
Miscellaneous	428,930	213	11	13,500
Total extra remuneration	<u>4,838,324</u>			

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

12 MISCELLANEOUS ITEMS

Under the provisions of Section 91 of the Finance Act 2004, €75,601,000 of unspent allocation in respect of the capital elements of the Subheads B.1., B.2. and C.1. was carried forward to 2005.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €337,000 from the Vote for 2004 was included in the Estimate for 2005.

A total of €363,825 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€212,842), the Private Residential Tenancies Board (€109,488) and the Rent Tribunal (€41,495).

Fifteen retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €146,367.

In addition to voted moneys, sponsorship and entry fees totalling €267,498 were also expended on the Tidy Towns Competition.

A total of €127,395 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

In addition to the amount expended under Subhead A.8, a sum of €2,849,873 was received from the Information Society Fund, Subhead P., of the Finance Vote.

A total of €12,080 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 €48,250 were paid in settlement of claims for personal injuries on State property (Department of Finance delegated sanction of August 1991).

13 EU FUNDING

The outturn shown in Subheads C.1., D.2., E.3., F.7. and F.9. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

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

The outturn shown in Subhead F.9. includes payments in respect of activities co-financed under FEOGA.

14 COMMISSIONS AND INQUIRIES ETC.

The Cumulative expenditure in respect of Commissions etc. to 31 December 2004 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2004 €	Cumulative Expenditure to 31-Dec-04 €
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	7,156,759	37,601,944

15 NATIONAL LOTTERY FUNDING

Task Force on Special Housing Aid for the Elderly

Account of the Receipts & Payments in the year ended 31 December 2004

€

Balance at 1 January 2004

-

B.3. Task Force on Special Housing Aid for the Elderly

11,599,000

Expenditure

11,599,000

Balance at 31 December 2004

=

Schedule - Task Force on Special Housing Aid for the Elderly - Payments in the year ended 31 December 2004

Payee

Health Boards (Health Service Executive Areas from 1 January 2005)

€

Eastern

1,600,000

Midland

1,420,000

Mid-Western

1,600,000

North-Eastern

1,479,000

North-Western

1,000,000

South-Eastern

1,350,000

Southern

1,050,000

Western

2,100,000

Total

11,599,000

Grant for the Heritage Council

Account of Receipts and Payments in the year ended 31 December 2004

€

Balance at 1 January 2004

-

E.2. Heritage Council

7,100,000

Expenditure

7,100,000

Balance at 31 December 2004

=

Communal Facilities in Voluntary Housing Schemes

Account of Receipts and Payments in the year ended 31 December 2004

€

Balance at 1 January 2004

-

B.4. Communal Facilities in Voluntary Housing Schemes

2,069,000

Expenditure

2,069,000

Balance at 31 December 2004

=

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2004

Local Authority

Project

Amount

County Councils

€

Clare

Kilmaley Voluntary Housing Association, Kilmaley
Kilmihil Community Housing, Kilmihil

27,743

80,764

Cork

Macroom Senior Citizens, Lucy Lane, Macroom
Respond, Beecher's Yard Development, Youghal

60,072

25,033

Donegal

CLUID, Carrigart
Respond, Raphoe
Clonmany Mental Health, Cleagh, Clonmany

203,000

32,473

40,600

Dun Laoghaire

/Rathdown Sue Ryder Foundation, Carrig Na Greine, Coliemore Road, Dalkey

195,540

Environment, Heritage and Local Government**Vote 25**

Galway	Homes for Dunmore, Barrack St., Dunmore	10,621
Kerry	Respond, Convent of Mercy, Ballybunion	175,839
Limerick	Society of St Vincent De Paul, Lisnagry	205,698
	Kilteely/Dromkeen Housing Association, Kilteely	121,800
	Dromin-Atacca Housing, Atacca	58,000
Monaghan	Respond, Convent Lands, Carrickmacross	164,545
	Camphill Communities, Ballybay	156,600
	Respond, Bree, Castleblaney	59,349
Offaly	Respond, Mountbolus, Tullamore	57,774
Sligo	CLUID, Enniscrone	99,536
Wicklow	Suaimhneas Housing Association, Fitzwilliam Road, Wicklow	84,000

City Councils

Dublin	Society of St. Vincent de Paul, Back Lane	37,997
	Presbyterian Residential, 54 Tritonville Road, Sandymount	28,500
	Society of St. Vincent De Paul, St. Annes, Milltown	91,316

Town Councils

Dundalk	Dundalk Voluntary Housing, Bellewsbridge Road	<u>52,200</u>
---------	---	---------------

Total**2,069,000****16 STOCKS**

Stocks at 31 December 2004 comprise: **€000**

Stationery	181
Other (includes consumables in local depots)	96
IT Consumables	91
Meteorological consumables	23
Cleaning Materials	<u>4</u>
	<u>395</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of: **€000**

Income Tax	1,438
Pay Related Social Insurance	535
Withholding Tax	737
Value Added Tax	77
Pension Contributions	<u>211</u>
	<u>2,998</u>

18 ENHANCING INTERNAL CONTROL

A standard format statement on internal financial controls for the year ended 31 December 2004 has been submitted with this account

The following actions have been taken, or are planned, with a view to improving the Department's system of internal financial controls. These actions relate to staff training, financial management systems, risk management, security of information and communications technologies, internal audit and continuing review of financial/administrative controls.

The Performance Management and Development System (PMDS) is used to identify training needs generally, including accounting or other financial training. Mechanisms are also available within the PMDS to check that the training has been provided.

The Department installed a new accounting and financial management system with effect from 1 January 2004, and roll out to all sections and business units will be completed towards the end of 2005. This has given the Department a consolidated system for order entry, goods receivable, tax clearance certification, payment processing and asset management. The recent completion of a suite of reports from the system provides vastly improved information on procurement and budget management for the purposes of the regular reviews by senior managers. Intensive and extensive training was provided to staff in this context and is continuing in relation to completion of the rollout programme and refreshment of current users.

New guidelines on Departmental procurement practices have been published and new processes have been put in place for the approval and reporting on consultancies and for process auditing of all major procurement contracts.

The new Financial Management System (Agresso) was introduced to local authorities and will allow greater monitoring and control of Exchequer funded or assisted capital projects, which account for the bulk of the Department's Capital Programme. Each capital project is monitored through the various stages of construction from preliminary expenditure, through work-in-progress and finally to completion.

Following receipt of guidance prepared centrally in relation to risk management, the Department commenced a process to identify and manage the significant risks which face the organisation. Business Units have been asked to incorporate a systematic approach to risk management into business plans. The systematic approach to risk management process will be further developed with the assistance of a Risk Assessment Committee and be subject to oversight of the Department's Audit Committee.

Substantial investment has been made aimed at ensuring the security and resilience of the Department's information and communications technology systems. Clustered servers, which were in use in the Custom House, have now also been installed in the Heritage area with storage area networks (SAN) to provide resilience and ensure that business continuity can be achieved. Additional corporate backup systems have been put in place with backup material held on different media. Backup tapes are held off site in a secure environment. Up to date fire walling and virus protection is in place to protect against hackers and virus attacks. Servers are held in secure environments and are protected by uninterruptible power supplies. A disaster recovery site has been set up in Ennis, Co. Clare for the motor tax, driving license and penalty points system; this site can support the business should the main site in Shannon, Co. Clare cease to function.

Software applications are endowed with various levels of password protection to promote access to data by authorised users only. Financial systems have additional separate layers of user identification and passwords as well as system time-outs. The data owners control access to these systems.

Security is reviewed periodically with third party companies employed to stress test existing security systems such as fire walling and virus detection.

Finally, the Department's overall management and audit structures, including internal audit, provide for continuing review of financial/administrative controls. The Audit Committee was established during 2004. The role of the Committee is to advise the Accounting Officer on the financial reporting process, internal control, risk management and audit matters, as part of the continuing systematic review of the control environment and governance procedures within the Department.

NIALL CALLAN

Accounting Officer
Department of the Environment, Heritage and Local Government
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2004 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-v.

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, Heritage 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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Oifig an Aire Comhshaoil, Oidhreacht agus Rialtais Áitiúil le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoche m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag Oifig an Aire Comhshaoil, Oidhreacht agus Rialtais Áitiúil. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2004, 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
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	53,052	47,319	-
A.2. TRAVEL AND SUBSISTENCE	3,378	2,535	3
A.3. INCIDENTAL EXPENSES	2,427	2,236	39
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,514	2,831	141
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	9,534	4,115	(80)
A.6. OFFICE PREMISES EXPENSES	4,709	2,631	90
A.7. CONSULTANCY SERVICES	363	453	8
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (NATIONAL LOTTERY FUNDED)	822	822	-
B.2. TRANSPORT SERVICES	110,471	109,845	6,715
B.3. INTERNATIONAL ACTIVITIES	5,120	4,067	25
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,610	1,860	-
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	9,154	7,955	12
B.6. IN CAREER DEVELOPMENT	19,853	19,853	-
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	2,959	3,376	6
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	9,481		
<i>Original</i>	9,481		
<i>Supplementary</i>	<u>532</u>		
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (NATIONAL LOTTERY FUNDED)	10,013	10,012	-
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (NATIONAL LOTTERY FUNDED)	28,624	28,622	-
B.11. PUBLICATIONS IN IRISH (NATIONAL LOTTERY FUNDED)	1,185	1,151	27
B.12. GRANT TO INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN	66	66	-
B.13. ROYAL IRISH ACADEMY OF MUSIC - GENERAL EXPENSES (GRANT-IN-AID)	2,501	1,480	-
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (NATIONAL LOTTERY FUNDED)	2,962	2,962	-
B.15. EUROPEAN SCHOOLS	263	259	-
B.16. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE	86	23	-
B.17. MISCELLANEOUS	509	509	-
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES	14,536	13,016	44
B.19. COMMISSION ON CHILD ABUSE	7,970	7,964	-
B.20. SCHOOL COMPLETION PROGRAMME	15,353	7,671	438
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE	23,473	23,461	-
	14,546	13,456	32

Department of Education and Science**Vote 26**

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES (Cont'd)	€000			
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		10,746	9,402	-
B.23. EXPENSES OF NATIONAL EDUCATION WELFARE BOARD		6,514	6,514	-
B.24. RESIDENTIAL INSTITUTIONS REDRESS				
<i>Original</i>	120,000			
<i>Supplementary</i>	<u>33,395</u>	153,395	153,337	98
B.25. SPECIAL EDUCATION COUNCIL		7,050	3,498	(45)
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS		1,479,793	1,461,786	-
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		310	296	26
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		112,964	114,652	-
C.4. GRANTS TOWARDS CLERICAL ASSISTANCE IN NATIONAL SCHOOLS		7,198	6,523	-
C.5. GRANTS TOWARDS THE EMPLOYMENT OF CARETAKERS IN NATIONAL SCHOOLS		6,111	5,607	-
C.6. OTHER GRANTS AND SERVICES		57,475	55,832	557
C.7. LIBRARY GRANTS		1,500	1,514	-
C.8. SPECIAL NEEDS ASSISTANTS IN NATIONAL SCHOOLS				
<i>Original</i>	119,897			
<i>Supplementary</i>	<u>5,000</u>	124,897	121,573	-
C.9. CENTRES FOR YOUNG OFFENDERS		26,982	25,320	-
C.10. SPECIAL EDUCATIONAL PROJECTS		1,210	1,259	-
C.11. SUPERANNUATION, ETC., OF TEACHERS				
<i>Original</i>	238,817			
<i>Supplementary</i>	<u>29,127</u>	267,944	275,818	-
SECOND-LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SECONDARY TEACHERS - INCREMENTAL SALARY GRANT		803,464	773,001	-
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		65,837	87,334	-
D.3. GRANTS TOWARDS CLERICAL ASSISTANCE IN SECONDARY SCHOOLS		5,987	5,597	-
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS				
<i>Original</i>	139,275			
<i>Supplementary</i>	<u>13,490</u>	152,765	156,823	-
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		268,938	266,792	-
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)		698,610	715,653	-
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES				
<i>Original</i>	73,409			
<i>Supplementary</i>	<u>8,483</u>	81,892	88,500	-
D.8. MISCELLANEOUS POST-PRIMARY SERVICES		17,102	15,990	(1)
D.9. SPECIAL INITIATIVES ADULT EDUCATION		29,872	29,932	-
D.10. STATE EXAMINATIONS COMMISSION		43,248	45,652	-
D.11. MISCELLANEOUS		4,874	4,468	-
THIRD-LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
E.1. HIGHER EDUCATION GRANTS		95,620	95,336	-
E.2. UNIVERSITY SCHOLARSHIPS		925	1,174	6
E.3. GRANTS TO VOCATIONAL EDUCATION COMMITTEES IN RESPECT OF SCHOLARSHIPS TO STUDENTS		24,900	25,943	-

Service	Estimate	Outturn	Closing
THIRD-LEVEL & FURTHER EDUCATION GRANTS & SERVICES (CONT'D)	Provision		Accruals
€000	€000	€000	€000
E.4. GRANTS TO INSTITUTES OF TECHNOLOGY IN SUPPORT OF STUDENTS ON MLT/HTBS PROGRAMMES	81,968	76,147	-
E.5. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES	5,219	5,219	-
E.6. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)	630,549	630,549	-
E.7. GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE	410,231	407,633	-
E.8. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY	9,667	9,663	-
E.9. TRAINING COLLEGES FOR TEACHERS OF HOME ECONOMICS	4,868	4,873	-
E.10. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)	9,689	9,689	-
E.11. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)	6,360	6,159	-
E.12. GRANTS IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS	2,676	2,635	-
E.13. MISCELLANEOUS	1,905	1,203	-
E.14. GRANTS TO CERTAIN THIRD-LEVEL INSTITUTIONS	6,412	6,911	-
E.15. ALLEVIATION OF DISADVANTAGE	27,019	34,812	-
E.16. THIRD-LEVEL RESEARCH AND DEVELOPMENT ACTIVITIES	50,713	53,796	-
CAPITAL SERVICES			
F.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS	201,000	170,671	538
F.2. CAPITAL BUILDING AND EQUIPMENT COSTS OF CENTRES FOR YOUNG OFFENDERS	10,000	2,048	-
F.3. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS	187,000	162,449	687
F.4. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE	41,000	44,030	-
F.5. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)	20,000	19,997	-
F.6. OTHER THIRD LEVEL CAPITAL PROJECTS	4,039	116	-
F.7. RESEARCH, TECHNOLOGY AND INNOVATION CAPITAL	32,500	32,500	-
F.8. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES	6,323	19,719	-
F.9. PUBLIC PRIVATE PARTNERSHIP COSTS	<u>23,031</u>	<u>20,801</u>	-
Gross Total			
Original	6,590,318		
Supplementary	<u>90,027</u>	6,680,345	6,597,296
			9,366
<i>Deduct:-</i>			
G. APPROPRIATIONS-IN-AID			
Original	205,464		
Supplementary	<u>20,000</u>	<u>225,464</u>	<u>287,639</u>
			<u>46,675</u>
Net Total			
Original	6,384,854		
Supplementary	<u>70,027</u>	<u>6,454,881</u>	<u>6,309,657</u>
			<u>(37,309)</u>
SURPLUS FOR THE YEAR	145,223,898		
DEFERRED SURRENDER	50,000,000		
SURPLUS TO BE SURRENDERED	€ 95,223,898		

The Statement of Accounting Policies and Principles and Notes 1 to 22 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 26 - Education and Science is compiled in accordance with the Statement of Accounting Policies and Principles.

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			6,309,657
Changes in Capital Assets			
Purchases Cash	(27,224)		
Depreciation (Note 4)	3,241		
Loss on Disposals	<u>5</u>	(23,978)	
Assets Under Development			
Cash Payments (Note 5)		(964)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(2,142)	
Increase in Stock		<u>(25)</u>	<u>(27,109)</u>
Direct Expenditure			6,282,548
Expenditure Borne Elsewhere			
Vote 6			62
Net Allied Services Expenditure			16,967
Notional Rents			<u>4,104</u>
Operating Cost			<u><u>6,303,681</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			41,183
Assets Under Development (Note 5)			<u>20,537</u>
			61,720
Current Assets			
Stocks (Note 19)		124	
Prepayments		465	
Recoupment of Overpayments		300	
Recoupment of Secondment Costs		235	
Loans Outstanding (Note 16)		74	
Pension Contributions		23	
Accrued Income		46,688	
Other Debit Balances:			
Sub-Accountants	166		
Marriage Retirement Death Gratuity	697		
Spouses and Children Pensions	52		
Salaries Recoupable	85		
Local Drugs Task Force	38		
Advertising	35		
Payable Orders Irregularly Cashied	78		
Miscellaneous	<u>55</u>	<u>1,206</u>	
PMG Balance and Cash	181,274		
Orders Outstanding	<u>(98,567)</u>	<u>82,707</u>	
Total Current Assets		<u>131,822</u>	
Less Current Liabilities			
Due to State (Note 20)		99	
Accrued Expenses		9,831	
Deferred Income		13	
Other Credit Balances:			
Redress Board	5,426		
Central Bank	57		
Thedens Bequest	223		
Capital Incentive Aspect	598		
TRBDI Boundary	30		
Withholding Tax	27		
Primary Buildings - Energy	282		
EFT Payments	33		
Exchequer Extra Receipts (Note 7)	3		
Re-check of Marks	30		
Registration Council	43		
Interreg Challenge	166		
Scientific and Technological Fund - Second-Level	2,891		
Erasmus Smith	52		
Reid Bequest C Fund	41		
Miscellaneous	<u>57</u>	<u>9,959</u>	
Net Liability to the Exchequer (Note 6)		<u>73,954</u>	
Total Current Liabilities		<u>93,856</u>	
Net Current Assets			<u>37,966</u>
Net Assets			<u>99,686</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Land and Buildings	Office Equipment	Furniture and Fittings	Totals
	€000	€000	€000	€000
Cost or Valuation at 1 January 2004	14,737	21,292	7,867	43,896
Additions	16,607	1,577	589	18,773
Disposals	-	(47)	(12)	(59)
Gross Assets at 31 December 2004	<u>31,344</u>	<u>22,822</u>	<u>8,444</u>	<u>62,610</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	-	14,214	4,026	18,240
Depreciation for the Year	-	2,503	738	3,241
Depreciation on Disposals	-	(46)	(8)	(54)
Cumulative Depreciation at 31 December 2004	-	<u>16,671</u>	<u>4,756</u>	<u>21,427</u>
Net Assets at 31 December 2004	<u>31,344</u>	<u>6,151</u>	<u>3,688</u>	<u>41,183</u>

Notes

Following a review of the assets for both Office Equipment and Furniture and Fittings the opening balances for 2004 for both the asset and depreciation accounts have been revised. The opening asset value in 2004 has been decreased by €6,000 for Office Equipment and increased by €5,000 for Furniture and Fittings. The accumulated Depreciation balance for the 2004 accounts have been reviewed and the opening balance for Office Equipment has increased by €648,000 and the Furniture and Fittings figure has increased by €7,000.

FIRST-LEVEL

Twenty-two (22) first-level sites are owned and controlled/managed by the Minister for Education and Science.

One hundred and twenty (120) Gaelscoileanna, thirty-five (35) Multi-Denominational Schools, and nine (9) Model Schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.

Five (5) Special Education Centres for Young Offenders which have their land and buildings owned by the Minister for Education and Science are controlled/managed by Boards of Management.

The total number of National Schools in operation on 31 December 2004, was three thousand one hundred and fifty-seven (3,157). The majority of schools are denominational and are owned by the relevant diocesan authority.

SECOND-LEVEL

Ten (10) sites for second-level schools are owned and controlled/managed by the Minister for Education and Science.

Four hundred and six (406) Secondary Schools are privately owned and two hundred and forty-seven (247) Vocational Schools are vested in Vocational Education Committees under the Vocational Act, 1930.

Seventy four (74) Community Schools and sixteen (16) Comprehensive Schools are owned by the Minister for Education and Science and are controlled/managed by Boards of Management.

THIRD-LEVEL

The land and buildings of one (1) third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) is owned by the Minister for Education and Science at 31 December 2004 and controlled/managed by the Board of Directors.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	Land and Buildings €000	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2004	9,699	9,754	277	19,730
Cash Payments for the Year	600	-	364	964
Transferred to Asset Register	-	-	(157)	(157)
Amounts carried forward at 31 December 2004	<u>10,299</u>	<u>9,754</u>	<u>484</u>	<u>20,537</u>

Note

Following a review of the 2003 figures the opening balance of the In-House Computer Applications has been adjusted upwards by €139,000 to account for an error in the 2003 figures.

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be Surrendered	95,224	
Deferred Surrender	<u>50,000</u>	145,224
Exchequer Grant Undrawn		<u>(71,270)</u>
Net Liability to the Exchequer		<u>73,954</u>
Represented by:		
Debtors		
Net PMG position and cash	82,707	
Debit Balances: Suspense	<u>1,206</u>	83,913
Creditors		
Credit Balances: Suspense		<u>(9,959)</u>
		<u>73,954</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Exchequer Extra Receipts	<u>2,590</u>

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

Sub-head	Less/(More) Than Provided	Explanation
	€000	
A.2.	843	The saving arose due to lower than anticipated levels of travel during 2004.
A.5.	5,419	The saving was principally due to a delay in progressing the Education Services Interactive project during 2004. Savings were also realised on the FMS project and costs of office equipment.
A.6.	2,078	The saving was due to projects progressing at a slower rate during 2004.
A.7.	(90)	The excess arose due to a higher than anticipated level of consultancy during 2004.
B.3.	1,053	The saving was mainly related to slower than anticipated progress on North/South and International activities.
B.4.	750	The saving arose due to a lower than anticipated take-up rate on cultural exchanges and to a favourable U.S. dollar exchange rate on the annual contribution to UNESCO.
B.5.	1,199	The saving arose mainly due to delays in progressing a computerised system for management information for programmes in the Further Education sector. Additional savings resulted from the lower than anticipated numbers of eligible grant payees and the levels of grants due for payment in certain schemes being less than anticipated.
B.7.	(417)	The excess arose due to higher than anticipated operational costs and costs associated with the production of new guidelines.
B.12.	1,021	The saving arose as the running costs of the Institute including its liquidation costs were less than anticipated.
B.15.	63	The saving arose due to overestimation of the requirements of the subhead during 2004.
B.17.	1,520	The saving arose mainly due to delays in assigning staff to the regional offices and lower costs in certain reviews and evaluations.
B.19.	7,682	The saving was principally due to the fact that legal fees billed in 2004 remained unpaid pending examination by a legal cost accountant.
B.21.	1,090	The saving was mainly due to delays in recruitment of staff, slower than anticipated progress on the commissioning of new NEPS offices and expenditure on the Scheme for Commissioning Psychological Assessments being less than anticipated.
B.22.	1,344	The savings are mainly due to a higher than anticipated level of fee income and a longer than anticipated lead-in time to the implementation of new quality assurance arrangements.
B.25.	3,552	The saving arose as the appointment of Special Education Needs Organisers took place later in 2004 than had been anticipated.
C.4.	675	The savings arose principally from the overestimation of the cost of primary schools clerical salaries during 2004.
C.5.	504	The savings arose principally from the overestimation of the cost of caretaker salaries during 2004.
C.9.	1,662	Savings were mainly due to the fact that the opening of the new fourth unit at Trinity House School was deferred.
D.2.	(21,497)	The excess principally arose following the payment of the 2nd phase of the Per Capita Grant to schools in December 2004, rather than in early 2005.
D.3.	390	The savings arose principally from the overestimation of the cost of secondary clerical officers salaries during 2004.
D.7.	(6,608)	An excess arose as the numbers and rates of retirement gratuities was higher than anticipated.
D.8.	1,112	Savings arose mainly because of lower than anticipated expenditure on the Adult Learning Options Database and lower than anticipated expenditure by the National Adult Learning Council arising from a review of its remit.
D.10.	(2,404)	The State Examinations Commission incurred an excess as a result of additional superintendent costs due mainly to an increase in the number of special centres. Examiner rates were higher than anticipated due to a delayed agreement in regard to their rates.
D.11.	406	The saving was mainly due to lower in-service training costs and the number of pupils pursuing physics and chemistry being lower than anticipated.
E.2.	(249)	The excess arose due to an increase in the grant rates and income limits for 2003/04 and difficulties in forecasting the number of scholarships awarded and renewed.
E.4.	5,821	The saving arose as lower numbers of students qualified for student support.
E.13.	702	As the subhead is miscellaneous in nature it is difficult to forecast expenditure. The saving is mainly due to overestimation for the 2004 expenditure.
E.14.	(499)	The excess arose as the amount required for the Free Fees Initiative was greater than anticipated.
E.15.	(7,793)	The excess is due to an increase in the rate of top-up grant rates and difficulty in estimating the numbers qualifying for grants.
E.16.	(3,083)	An excess arose as expenditure in a number of research areas was higher than anticipated.
F.1.	30,329	The saving arose due to delays in the tendering process, delays in moving on-site and appeals under the planning process.
F.2.	7,952	The saving arose due to slower than projected progress on the redevelopment of Oberstown Centre and delays in refurbishment works to schools for young offenders.
F.3.	24,551	The savings principally arose due to delays in the tendering process and delays in moving on-site.
F.4.	(3,030)	The excess arose due to the issuing of the devolved grant to the Institutes of Technology in 2004.
F.6.	3,923	The saving was due to the pause on capital projects at third-level.
F.8.	(13,396)	The excess arose due to the acceleration of the school computer networking programme.
F.9.	2,230	The saving was due to the VAT payable in 2004 being less than anticipated.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
G.1. Administration and Other Services Receipts		
1. EU Travel Receipts	1,000	654
2. Contributions from the EU for educational activities	58,000	65,206
3. Receipts from the European Social Fund	4,050,000	9,629,378
4. Miscellaneous	39,000	151,392
5. Peace Programme	688,000	42,962
G.2. First-Level Education Receipts		
1. Superannuation, etc., of National School Teachers:		
(i) Refunds of Gratuities under Superannuation Schemes, 1934 to 1958, etc.	177,000	652,045
(ii) Contributions to the Superannuation Schemes	60,182,000	65,476,300
(iii) Contributions to Teachers' Spouses and Children Pensions Scheme	15,010,000	18,658,964
2. Contributions to Pension Scheme for non-teaching staff of Young Offenders (Subhead C.9.)	547,000	607,510
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead C.4.)	125,000	123,346
4. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary	7,900,000	6,746,717
5. Handling charge involved in making certain deductions from Teachers' Salaries	499,000	480,063
6. Miscellaneous	102,000	1,472,097
7. SNA Superannuation	1,000	2,702,036
G.3. Second-Level & Further Education Receipts		
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
(i) Contributions to Secondary Teachers' Superannuation Scheme	47,128,000	48,620,128
(ii) Contributions to Spouses and Children Pensions Scheme	13,180,000	13,136,164
(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme	37,000	35,179
2. Repeat Leaving Certificate course fees	177,000	195,017
3. Refund of portion of capital grants (Subhead F.2.)	29,000	8,538
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead D.3.)	104,000	108,246
5. Receipts from the European Social Fund	45,124,000	78,311,870
6. Contributions towards the building and equipping costs of community schools	103,000	-
7. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary	5,194,000	7,938,850
8. Handling charge involved in making certain deductions from Teachers' Salaries	348,000	383,778
9. Miscellaneous	149,000	877,203
G.4. Third-Level & Further Education Receipts		
1. Táillí Scrúdaithe don Ard Teastais agus Scrúdú Cáilíochta sa Ghaeilge	11,000	23,540
2. Receipts from the European Social Fund		
	<i>Original</i> 4,500,000	
	<i>Supplementary</i> <u>20,000,000</u>	
3. Miscellaneous	<u>1,000</u>	<u>47,694</u>
Total	<u>225,464,000</u>	<u>287,639,487</u>

Explanation of Variations**G.1.**

3. The surplus is due to higher than anticipated receipts from the 1994-1999 round of funding and the arrival in late December 2004 of funds in respect of activity on the 2000-2006 round of funding.
4. The surplus is due to miscellaneous receipts being ad hoc in nature and difficult to estimate.
5. The shortfall arises from lower than expected expenditure during 2003 which has had a knock-on effect on 2004 receipts.

G.2.

- 1.1. The surplus is due to the number of retirements in 2004 being higher than anticipated.
- 1.2. The surplus arose due to an underestimation of the level of receipts due for 2004.
- 1.3. The surplus is due to the number of retirements in 2004 being higher than anticipated.
2. A surplus arose due to higher superannuation costs arising from pay increases in 2004.
4. The shortfall arises from a review of billing procedures for secondments.
6. The surplus is principally due to the sale of land and the recoupment of overpayments, cancellations and out-of-date payable orders and other miscellaneous receipts which are difficult to estimate.
7. The surplus arose as 2004 is the first year of operation for this scheme and when the allocation was being determined the commencement date and terms and conditions of the pension scheme had not been agreed.

G.3.

2. The surplus is due to the numbers eligible for Repeat Leaving Certificate fees being higher than anticipated.
3. The shortfall arises as amounts that fell due for payment during 2004 were not lodged with the Department during 2004.
5. The surplus is due to higher than anticipated receipts from the 1994-1999 round of funding and the arrival in late December 2004 of funds in respect of activity on the 2000-2006 round of funding.
6. The shortfall in local contributions arises from receipts due in 2004 not being paid in 2004.
7. The surplus arises from higher than anticipated recoupment of costs.
8. The surplus arose from an increase in handling charges payable arising from pay increases in 2004 and an increase in the number of teachers availing of deductions at source.
9. The surplus arises mainly from the recoupment of overpayments, cancellations and out-of-date payable orders and other miscellaneous receipts which are difficult to estimate.

G.4.

1. The surplus arose from higher than anticipated numbers of foreign trained primary teachers taking the Irish language examination.
2. The surplus is due to higher than anticipated receipts from the 1994-1999 round of funding and the arrival in late December 2004 of funds in respect of activity on the 2000-2006 round of funding.
3. The surplus is due to miscellaneous receipts being ad hoc in nature and difficult to estimate.

10 COMMITMENTS

A. Global Commitments				€000
Commitments likely to materialise in subsequent years for:-				
Procurement subheads				-
Grant subheads				227
B. Multi-Annual Capital Commitments				Totals
				€000
1. Legally enforceable capital commitments				
Expenditure in 2004				473,228
Commitments to be met in subsequent years				880,811
2. Legally enforceable capital commitments				
Capital projects involving total expenditure of €6,348,690 or more			Legally Enforceable Commitments to be met in Subsequent Years	Totals
	Expenditure to 31 December 2003	Expenditure in 2004	€	€
	€	€		
Subhead F.1.				
1 Cherry Orchard, Dublin	824,464	777,072	11,964,329	13,565,865
2 Sacred Heart, Dublin	600,042	360,276	6,575,929	7,536,247
Subhead F.2.				
3 Calasanctius, Oranmore, Co. Galway	1,182,797	4,295,834	1,157,028	6,635,659
4 St. John's Central College, Cork City	2,691,981	8,520,258	556,140	11,768,379
5 Coláiste Cois Life	-	790,000	6,428,559	7,218,559
6 Loretto CS	-	-	8,726,954	8,726,954
7 Muckcross Park	-	366,423	10,020,577	10,387,000
8 Portlaoise VS PLC	-	1,302,946	10,311,172	11,614,118
9 Coláiste Bride, Clondalkin	-	482,239	11,144,473	11,626,712
10 Youghal	-	2,798,236	10,973,474	13,771,710
Subhead F.4.				
11 Athlone Cert Building - Phase 1 ¹	9,412,428	180,517	407,055	10,000,000
12 Blanchardstown - Phase 1 New College ¹	44,579,265	491,294	2,329,057	47,399,616
13 Blanchardstown - Phase 1 New College ¹	5,805,030	693,387	-	6,498,417
14 Blanchardstown - Temporary Apprentice Facility ¹	6,309,264	6,395	-	6,315,659
15 Learning Resource Centre/Catering Services Building, IOT Carlow	22,016,745	321,407	-	22,338,152
16 Cork - Tourism Building ¹	1,543,882	6,112,803	8,338,579	15,995,264
17 Cork - Administration Building ¹	2,622,701	2,998,047	1,465,138	7,085,886
18 DIT, Aungier St. - Phase 2	32,587,152	340,500	-	32,927,652
19 Dundalk - Learning and Information Resource	10,535,877	64,926	-	10,600,803
20 Galway/Mayo Library ¹	27,495,426	179,544	1,376,735	29,051,705
21 Letterkenny - Phase 2 (a) ¹	9,585,461	29,953	-	9,615,414
22 Letterkenny - Phase 2 (b) ^{1 & 4}	8,774,459	163,501	-	8,937,960
23 Letterkenny Multipurpose Centre ¹	5,606,416	1,204,503	250,024	7,060,943
24 Limerick - Conference Centre/Multi-Purpose Centre	6,659,933	43,230	-	6,703,163
25 Sligo - West Block	6,994,967	130,736	-	7,125,703
26 Waterford - Info Tech Building ¹	8,569,648	191,744	-	8,761,392
Subhead F.5.				
27 Dublin City University - Swimming Pool	6,492,261	339,408	168,331	7,000,000
28 National University of Ireland, Cork, New Pharmacy School	-	859,329	5,871,464	6,730,793
29 National University of Ireland, Galway, Speech & Language Occupational Therapy	63,934	-	6,703,332	6,767,266

Capital projects involving total expenditure of €6,348,690 or more				
	Expenditure to 31 December 2003 €	Expenditure in 2004 €	Legally Enforceable Commitments to be met in Subsequent Years €	Totals €
Subhead F.7.				
30 Trinity College Dublin - Library ²	9,669,453	-	889,413	10,558,866
31 Trinity College Dublin - Institute of Neuroscience ²	-	4,273,724	8,410,787	12,684,511
32 National University of Ireland, Galway - Centre for Biomedical Engineering Science ²	6,194,868	40,572	474,195	6,709,635
33 National University of Ireland, Galway - BMES Vector Core Facility ²	-	276,392	6,862,952	7,139,344
34 National University of Ireland, Galway - Marine Science Research ²	-	2,677,448	7,235,452	9,912,900
35 National University of Ireland, Dublin - Conway Institute ²	8,296,907	416,666	3,811,448	12,525,021
36 Dublin City University, National Centre for Cellular Biotechnology ²	-	2,370,564	15,786,612	18,157,176
37 Royal College of Surgeons Ireland - Programme for Human Genomics ²	-	1,803,000	6,574,742	8,377,742
38 National University of Ireland, Dublin - Centre for Synthesis & Chemical Biology ²	-	3,237,916	10,471,106	13,709,022
39 National University of Ireland, Dublin/Cork - Postgraduate Research Library ²	-	-	13,720,976	13,720,976

C. Public Private Partnership

1 National Maritime College of Ireland PPP ³	-	9,471,739	163,646,261	173,118,000
2 Schools Bundle PPP ³	20,011,624	11,213,906	241,786,094	273,011,624

Notes

- Expenditure on the projects is being met from Subhead F.4. of this Vote and from the Science and Technological Education (Investment) Fund.
- Expenditure on the projects is being met from Subhead F.7. of this Vote and from the Science and Technological Education (Investment) Fund.
- Expenditure on the projects is being met from Subhead F.9 of the Vote. Total commitments under PPP projects amount to unitary payments of an average of €17.4 million per annum for contracts that last 25 years.
- The Letterkenny Phase 2(b) project at number 22 above had its cumulative expenditure understated in the 2003 accounts by €20,000.

Note on PPP's

Each project is determined by the contract agreed. For example, the unitary payment for the National Maritime College (NMC) began at €8.5 million but starts to reduce substantially in the later years eventually falling to around €4 million near the end of the concession period.

It should also be noted that the Schools PPP has about 22 years left in the contract whereas the National Maritime College only started its twenty-five year contract in October 2004.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Total Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	553,297	249	21	17,480
Overtime and extra attendance	1,298,747	521	50	41,236
Shift/roster allowances	43,523	3	3	15,332
Miscellaneous	<u>164,930</u>	100	9	12,594
Total extra remuneration	<u>2,060,497</u>			

Note

Certain individuals received payments in more than one category.

12 MISCELLANEOUS ITEMS

There is a carryover of €3,849,000 from 2004 to 2005 under the terms of the Administrative Budget Agreement.

Expenditure under subhead A.3. includes an amount of €58,888 in respect of interest and €55,843 in penalties in regard to underpayments of VAT (S/18/9/92).

Expenditure under subhead B.17. includes amounts totalling €1,836 in respect of irrecoverable amounts written off during 2004 (Department of Finance reference 14/12/2004).

Expenditure under Subhead B.24. includes €448,399 in compensation for four redress cases. Legal costs of €171,796 were paid in respect of three of these cases (S/18/5/99).

Compensation of €10,907 was paid from subhead C.1. to re-imburse the effect of incorrect placement on the salary scale and also to compensate for the consequential loss of purchasing power (S/18/9/92).

Expenditure under Subhead C.9. included legal costs of €43,635 arising from compensation claims by seven staff members of Young Offenders Centres for injuries received while on duty. Compensation totalling €133,889 was paid in respect of four of these cases, and three other cases. Medical and other costs of €13,529 were paid in respect of two of the compensation cases, one of the legal cost cases, and in five other cases (S18/7/00, Department of Finance references 27/01/2004 and 09/12/2004).

Legal costs of €15,279 were paid under Subhead C.9. in respect of three claims involving resident pupils of Young Offender Centres. Compensation of €32,250 was paid in two of these cases (S18/7/00 and Department of Finance reference 27/01/2004).

Legal costs of €26,267 were incurred under subhead C.9. arising from a case to allow a Young Offender Centre provide medical treatment to a resident pupil (S/18/7/00).

Expenditure under Subhead C.6. included costs of €118,521 arising from five placement cases (S18/28/76, S19/9/92 and Department of Finance reference 05/01/2005).

Expenditure under Subhead C.6. included costs of €171,627 in respect of 13 cases arising from issues relating to educational adequacy. Legal costs of €381,451 were paid in one of the cases where costs were paid and in 22 other cases (S18/28/76).

Expenditure under Subhead C.6. included expenditure of €70,000 in compensation for one case of educational adequacy. Legal costs of €4,730,574 were paid in relation to this case and 16 others (S18/9/92 and S18/2/50).

Expenditure under Subhead C.6. included €180,065 compensation and legal costs of €29,747 in respect of cases relating to educational adequacy (S/18/9/92).

Expenditure under Subhead C.6. included a settlement of €106,000 relating to one redress case (Department of Finance reference 04/08/2004).

Expenditure under Subhead D.5. included an amount of €77,108 in legal costs arising from 19 compensation claims for accidents in Community and Comprehensive schools. Compensation of €111,391 was paid to the State Claims Agency as settlement in 9 cases and costs totalling €23,766 were paid to the Agency in 32 other cases (S18/35/78).

Expenditure under Subhead D.5. included settlement costs for 5 cases totalling €82,768. Costs of €14,691 were paid in respect of one of the settlement cases and for one other case (S18/35/78).

Expenditure under Subhead D.11. included a sum of €46,515 to compensate for the loss of purchasing power following the effect of incorrect placement on the salary scale (S/18/9/92).

A sum amounting to €61,675 was received from Vote 6 Office of the Minister for Finance in 2004 in respect of expenditure incurred in 2003 and expended to the value shown on the subheads in 2003 and 2004:

	2003	2004
Subhead A.5.	€11,675.00	
Subhead F.4.4.		€50,000.00

Section 23 of the Residential Institutions Redress Act 2002 provided for the establishment of a Special Account to be funded from "moneys provided by the Oireachtas" and by "a person, with the consent of the Minister (for Education and Science) and the Minister for Finance".

Moneys from the Special Account, which are provided by the Oireachtas, are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The other source of funding for the Special Account comes from moneys contributed under the terms of the Indemnity Agreement between the State and the contributing congregations. The first schedule of this Agreement contains a list of the contributing congregations.

The accounts are subject to audit by the Comptroller and Auditor General.

13 EU FUNDING

The amount of €119,085,858 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure from the following subheads of the Office of the Minister for Education and Science:

Subheads A.1., B.5., B.6., B.20., B.22., D.1., D.5., D.6., D.8., D.9., E.4., E.6., E.7. and E.15.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions, etc., to 31 December 2004 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2004 €	Cumulative Expenditure to 31 December 2004 €
Commission to Inquire into Child Abuse	1999	7,670,816	20,106,106
Residential Institutions Review Committee ¹	2003	310,047	969,754
Review of Finglas Child and Adolescent Centre	2004	7,200	7,200
New Schools Advisory Committee	2002	14,095	26,859
Commission on School Accommodation ²	1996	356,032	2,428,077

1 Expenditure appropriate to the Residential Institutions Review Committee was omitted in error from the 2003 accounts of the Department.

2 During 2004 expenditure of €14,095 accounted for under the Commission on School Accommodation was appropriate to the New Schools Advisory Committee.

15 CONTINGENT LIABILITY

In addition there will be further payments associated with the Redress Board and with the Commission to Inquire into Child Abuse. Final costs cannot be determined at this point as the work of both bodies is ongoing and claims are still being received.

Expenditure on the Commission to Inquire into Child Abuse to the end of 2004 was €20,106,106, and provision for up to €80 million has been included in the 2005-2007 Multi-Annual Budget estimates for the Commission for these years.

Expenditure associated with the Redress Board to the end of 2004 was €182,994,218 and at this point it is estimated that the additional costs may be of the order of €500 million to €550 million. This estimate should be regarded as tentative.

16 STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead G.3.3.)

Period	Amounts of Loans Issued €	Repayments Principal €	Interest €
From 1 April 1968 to 31 December 2003	3,210,039	3,130,428	3,580,088
Year ended 31 December 2004	-	5,503	3,035
Total	<u>3,210,039</u>	<u>3,135,931</u>	<u>3,583,123</u>
Total Amounts of Loans Issued	3,210,039		
Total Amount of Principal Repaid	<u>(3,135,931)</u>		
Principal Outstanding	<u>74,108</u>		

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS

	Securities €	Cash €
Cash for Investment Balance on 1 January 2004 ¹	-	1,385
Securities Balance on 1 January 2004	1,125,307	-
Transferred to Income Account	-	(26,799)
Securities Redeemed ²	(331,197)	26,799
Securities Bought	-	-
Balances on 31 December 2004	<u>794,110</u>	<u>1,385</u>

Receipts and Payments Account for the Year Ended 31 December 2004

	€
Balances on 1 January 2004	63,452
Receipts	85,311
Payments	(40,086)
Balances on 31 December 2004	<u>108,677</u>

1 The opening balance for 2004 in respect of Cash for Investment includes €1,385 which was omitted in error from the December 2003 closing balance as presented in the 2003 Appropriation Accounts.

2 Replacement stock was in the process of being purchased at end of 2004.

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 2004, in respect of Capital and Income

Capital Account

	Securities €	Cash €
Cash Balance on 1 January 2004	-	-
Securities Balance on 1 January 2004	44,015	-
Securities Redeemed	(33,495)	-
Transferred to Income Account	-	8,495
Purchase of Securities	<u>25,000</u>	-
Balances on 31 December 2004	<u>35,520</u>	<u>8,495</u>

Income Account

Balances on 1 January 2004 ¹	70,297
Dividends Received	2,569
Transfer from Redemption of Stock	8,495
Miscellaneous Receipts	86,640
Miscellaneous Payments	<u>(125,448)</u>
Balances on 31 December 2004	<u>42,553</u>

1 Arising from the 2003 reconciliation problems the December 2003 balance as noted in the 2003 Appropriation Accounts has been amended by €24.00 to reflect the revised correct closing balance for 2003.

GRANT-IN-AID FUNDS 2004

	€	€
Subhead B.1. - Fund for General Expenses of Adult Education Organisations (National Lottery Funded) (a)		822,000
Subheads B.8. & B.9. - Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities		
National Lottery (a)	28,621,869	
Exchequer (b)	<u>10,011,727</u>	38,633,596
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded) (a)		258,600
Subhead B.16. - Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre (Exchequer Funded) (b)		<u>509,000</u>
		<u>40,223,196</u>

- (a) Analysis of payments fund from National Lottery is included in Note 18.
- (b) A sum of €10,520,727 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 Organisations and Other Expenditure in relation to Youth Activities not funded from the National Lottery

	€
Boys' Brigade	16,510
Girls' Friendly Society	31,681
Irish Methodist Youth Department	22,516
Presbyterian Youth	56,293
City of Dublin VEC	2,019,210
County Dublin VEC	1,769,385
Dun Laoghaire VEC	969,447
Early Focus Project	26,563
City of Cork VEC	533,000
Scouting Ireland	50,000
Gaisce	150,000
Refund of overpayment to Department of Community, Rural and Gaeltacht Affairs	20,000
City of Dublin Youth Service Board	<u>4,347,122</u>
TOTAL	<u>10,011,727</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	217,000
International Education Board of Ireland	<u>292,000</u>
	<u>509,000</u>

18 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds

Payments in the year ended 31 December 2004

€

General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities	28,621,869
Cultural Activities	258,600
Irish Language	1,217,320
Expenses of Adult Education Organisations	822,000
	<u>30,919,789</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)	10,174,490
Other Projects under Disadvantaged Youth (Schedule B)	207,073
Special Project for Youth Schemes	12,797,176
Youth Information Centres	1,683,750
Gaisce - President's Award Scheme	580,000
Local Voluntary Youth Councils	71,500
Local Youth Club Grants Scheme	1,270,004
Co-operation Ireland	47,767
Causeway	88,404
Youth Card/USIT	5,224
Miscellaneous - Youth Information	8,333
Leargas	451,870
National Youth Health Programme	78,796
National Youth Arts Programme	33,400
National Youth Work Development Plan	500,000
National Youth Work Advisory Committee	12,608
ICTU Officer	9,000
Maynooth Diploma Course	105,000
Miscellaneous	21,671
National Youth Council of Ireland	4,000
Council of Europe English Language Course	41,100
Ogras	9,500
European Contest to evaluate Youth Programme	5,000
Clare Youth Service	25,000
Lough Gur Youth Project, Co Limerick	32,000
Young Mothers in Education Project, Galway	25,000
Young Travellers Project, Tallaght	15,000
National Association of Travellers Centres	30,000
Little Red Kettle Youth Project, Waterford	20,000
Roscrea 2000 Youth Project	20,000
Cobh Youth Services	30,000
Citywise Youth Project, Co Dublin	10,000
NUI Maynooth	10,000
EU Presidency Officer NYCI	12,000
Catholic Youth Care	100,000
No Name Club	14,084
Nenagh Community Youth Project	24,373
Meath Youth Together Project	24,373
Ballaghadereen Youth Project	<u>24,373</u>
Total	<u>28,621,869</u>

Cultural Activities

€

Cultural Organisations (Schedule C)	<u>258,600</u>
-------------------------------------	----------------

Department of Education and Science**Vote 26**

Irish Language	€
Publications in Irish	66,000
Courses in Irish	<u>1,151,320</u>
Total	<u>1,217,320</u>

Expenses of Adult Education Organisations	€
Aontas	413,000
Irish Countrywomen's Association	23,000
National Adult Literacy Agency	289,000
People's College	<u>97,000</u>
Total	<u>822,000</u>

Schedule A**Grants to Youth Organisations**

	€
An Óige	203,317
Athlone Community Services	41,479
Catholic Guides of Ireland	290,481
Catholic Youth Care	957,055
Church of Ireland Youth Department	200,140
Comhthreanáil na nOgeagrais Gaeilge	15,761
Confederation of Peace Corps	86,130
ECO - UNESCO Club	136,635
Experiment in International Living	30,000
Feachtas	99,185
Foróige	1,894,830
Girls' Brigade	48,772
Irish Girl Guides	415,662
Junior Chamber Ireland	19,085
Macra Na Feirme	503,212
National Association for Youth Drama	112,253
National Federation of Archery Clubs	60,192
National Youth Council of Ireland	571,789
National Youth Federation	2,215,476
No Name Club	115,916
Ogra, Chorcaí	614,926
Ogras	208,677
Order of Malta	53,303
Scouting Ireland	958,544
Voluntary Services International	90,882
Young Christian Workers	106,329
YMCA	<u>124,459</u>
Total	<u>10,174,490</u>

Schedule B**Special Projects for Youth**

	€
City of Dublin Youth Board - Annual Grant	109,587
Ronanstown Initiative	13,000
Sheelin Project, Co Cavan VEC	11,213
Foróige Officer, North Co Dublin	43,149
Foróige Officer, Co Donegal VEC	<u>30,124</u>
Total	<u>207,073</u>

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

	€
Foras Éireann	12,700
Irish Film Institute	14,000
National Youth Orchestra of Ireland	127,000
School Recital Scheme	10,800
Slógadh	5,100
Feis Maitiu	44,500
Artane School of Music	<u>44,500</u>
Total	<u>258,600</u>

19 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery, Manuals, etc.	82
IT Consumables, etc.	<u>42</u>
	<u>124</u>

20 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Withholding Tax	47
PAYE/PRSI	10
Pensions	<u>42</u>
	<u>99</u>

21 REVISED OUTTURN FOR THE ACCOUNTING YEAR 2003

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

This table provides a revised year end outturn for 2003. Chapter 9.3 of the 2003 Report of the Comptroller and Auditor General noted that the 2003 accounts for Vote 26 were unbalanced at 31 March 2004 due to a failure to extract the correct surrender figure to the Exchequer. The 2003 Vote account has now been fully reconciled to the satisfaction of the Comptroller and Auditor General. The table below provides the revised 2003 outturn together with the figures as reported in the 2003 Appropriation Accounts and the differences between the two sets of figures. A revised surrender figure for 2003 is also noted.

Service	Estimate Provision	Revised 2003 Outturn	2003 Published Appr Accts	Difference
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	46,679	44,883	44,888	(5)
A.2. TRAVEL AND SUBSISTENCE	2,794	2,497	2,494	3
A.3. INCIDENTAL EXPENSES	1,937	1,957	1,957	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,237	2,734	2,734	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	7,866	7,381	7,442	(61)
A.6. OFFICE PREMISES EXPENSES	3,354	3,424	3,401	23
A.7. CONSULTANCY SERVICES	350	165	165	-
OTHER SERVICES				
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (NATIONAL LOTTERY FUNDED)	800	800	800	-
B.2. TRANSPORT SERVICES	97,750	101,733	101,733	-
B.3. INTERNATIONAL ACTIVITIES	3,362	2,491	2,492	(1)
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,415	1,853	1,855	(2)
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	16,477	16,753	16,753	-
B.6. IN CAREER DEVELOPMENT	19,000	19,097	19,097	-
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	2,870	2,858	2,858	-
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	3,323	3,150	3,150	-
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (NATIONAL LOTTERY FUNDED)	27,123	27,121	27,121	-
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (NATIONAL LOTTERY FUNDED)	1,185	1,177	1,177	-
B.11. PUBLICATIONS IN IRISH (NATIONAL LOTTERY FUNDED)	66	66	66	-
B.12. INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN - GENERAL EXPENSES (GRANT-IN-AID)	1,985	1,985	1,985	-
B.13. ROYAL IRISH ACADEMY OF MUSIC - GENERAL EXPENSES (GRANT-IN-AID)	2,563	2,563	2,563	-
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (NATIONAL LOTTERY FUNDED)	291	272	272	-
B.15. EUROPEAN SCHOOLS	83	76	76	-
B.16. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE	503	503	503	-

Service		Estimate Provision	Revised 2003 Outturn	2003 Published Appr Accts	Difference
	€000	€000	€000	€000	€000
OTHER SERVICES (Cont'd)					
B.17. MISCELLANEOUS		14,046	12,750	12,750	-
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES		7,700	7,698	7,698	-
B.19. COMMISSION ON CHILD ABUSE		5,057	4,873	4,873	-
B.20. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES - CAPITAL		6,223	6,215	6,215	-
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		14,430	13,410	13,408	2
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		13,421	8,881	8,881	-
B.23. NATIONAL EDUCATION WELFARE BOARD		5,400	6,119	6,119	-
B.24. RESIDENTIAL INSTITUTIONS REDRESS					
<i>Original</i>	5,078				
<i>Supplementary</i>	<u>1</u>	5,079	4,323	4,323	-
B.25. SPECIAL EDUCATION COUNCIL		4,083	782	782	-
FIRST-LEVEL EDUCATION GRANTS & SERVICES					
C.1. SALARIES, ETC., OF TEACHERS		1,257,157	1,286,298	1,286,440	(142)
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		294	256	256	-
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		111,448	108,903	108,903	-
C.4. GRANTS TOWARDS CLERICAL ASSISTANCE IN NATIONAL SCHOOLS		6,736	6,480	6,480	-
C.5. GRANTS TOWARDS THE EMPLOYMENT OF CARETAKERS IN NATIONAL SCHOOLS		5,079	4,847	4,847	-
C.6. OTHER GRANTS AND SERVICES		51,453	55,018	55,060	(42)
C.7. LIBRARY GRANTS		1,500	1,500	1,500	-
C.8. SPECIAL NEEDS ASSISTANTS IN NATIONAL SCHOOLS		103,611	103,553	103,556	(3)
C.9. CENTRES FOR YOUNG OFFENDERS		26,414	24,287	24,287	-
C.10. SPECIAL EDUCATIONAL PROJECTS		1,162	1,173	1,173	-
C.11. SUPERANNUATION, ETC., OF TEACHERS		227,945	222,328	222,589	(261)
C.12. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS		167,703	175,441	175,441	-
C.13. CAPITAL BUILDING AND EQUIPMENT COSTS OF CENTRES FOR YOUNG OFFENDERS		14,897	4,689	4,689	-
SECOND-LEVEL & FURTHER EDUCATION GRANTS & SERVICES					
D.1. SECONDARY TEACHERS - INCREMENTAL SALARY GRANT		731,349	719,422	719,441	(19)
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		85,017	104,155	104,155	-
D.3. GRANTS TOWARDS CLERICAL ASSISTANCE IN SECONDARY SCHOOLS		5,594	5,106	5,106	-
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS		123,927	131,418	131,497	(79)
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		238,599	246,702	246,702	-
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF STUDENT SPECIALIST COLLEGES AND STUDENT SUPPORT)		609,610	631,399	631,260	139

Service	Estimate Provision	Revised 2003 Outturn	2003 Published Appr Accts	Difference
	€000	€000	€000	€000
SECOND-LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES	70,108	72,766	73,055	(289)
D.8. MISCELLANEOUS POST-PRIMARY SERVICES	31,378	25,430	25,430	-
D.9. SPECIAL INITIATIVES ADULT EDUCATION	27,543	29,066	29,066	-
D.10. EXAMINATIONS	39,695	38,861	38,879	(18)
D.11. MISCELLANEOUS	5,024	4,357	4,334	23
D.12. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS	165,464	151,522	151,521	1
D.13. PUBLIC PRIVATE PARTNERSHIP COSTS	9,800	20,012	20,012	-
THIRD-LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
E.1. HIGHER EDUCATION GRANTS				
<i>Original</i>	70,000			
<i>Supplementary</i>	<u>12,000</u>			
	82,000	78,954	78,954	-
E.2. UNIVERSITY SCHOLARSHIPS, RESEARCH GRANTS AND FELLOWSHIPS	958	1,009	1,009	-
E.3. GRANTS TO VOCATIONAL EDUCATION COMMITTEES IN RESPECT OF SCHOLARSHIPS TO STUDENTS	18,000	20,586	20,586	-
E.4. GRANTS TO INSTITUTES OF TECHNOLOGY IN SUPPORT OF STUDENTS ON MLT/HTBS PROGRAMMES	69,368	70,448	70,448	-
E.5. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES	4,801	4,801	4,801	-
E.6. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)	628,775	628,775	628,775	-
E.7. GRANT IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE	391,359	392,558	392,558	-
E.8. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY	9,498	9,473	9,473	-
E.9. TRAINING COLLEGES FOR TEACHERS OF HOME ECONOMICS	4,714	4,497	4,497	-
E.10. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)	9,199	8,855	8,855	-
E.11. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)	5,993	5,605	5,605	-
E.12. GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS	2,371	2,371	2,371	-
E.13. MISCELLANEOUS	2,745	1,046	1,046	-
E.14. GRANTS TO CERTAIN THIRD-LEVEL INSTITUTIONS	6,155	6,195	6,195	-
E.15. ALLEVIATION OF DISADVANTAGE	26,000	26,000	26,000	-
E.16. THIRD-LEVEL RESEARCH & DEVELOPMENT ACTIVITIES	48,870	53,888	53,888	-
E.17. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE	76,850	41,755	41,755	-

Department of Education and Science**Vote 26**

Service	Estimate Provision	Revised 2003 Outturn	2003 Published Appr Accts	Difference
THIRD-LEVEL & FURTHER EDUCATION GRANTS & SERVICES	€000	€000	€000	€000
E.18. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)	36,150	12,588	12,588	-
E.19. OTHER CAPITAL PROJECTS	3,500	1,966	1,966	-
E.20. RESEARCH, TECHNOLOGY & INNOVATION CAPITAL	<u>7,500</u>	<u>7,834</u>	<u>7,834</u>	<u>-</u>
Gross Total				
Original	5,862,764			
Supplementary	<u>12,001</u>	5,874,765	5,864,783	5,865,514
Deduct :-				(731)
F. APPROPRIATIONS-IN-AID				
Original	193,484			
Supplementary	<u>(53,700)</u>	<u>139,784</u>	<u>181,634</u>	<u>181,694</u>
Net Total				
Original	5,669,280			
Supplementary	<u>65,701</u>	<u>5,734,981</u>	<u>5,683,149</u>	<u>5,683,820</u>
SURPLUS TO BE SURRENDERED	€51,832,062			(671)

22 ENHANCING INTERNAL CONTROLS

As Accounting Officer I have signed the Statement of Internal Financial Controls (SIFC).

In that regard and with specific reference to the SIFC the following is a 2004 update on steps taken, or planned, with a view to enhancing the current system specifically with regard to staff training, the new FMS, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

The Department's Training Unit provides access to, and encourages, staff to avail of training in a wide range of programmes, financial and otherwise. In addition, the Performance Management and Development System (PMDS) provides an annual opportunity for job holders and managers to assess objectives and identify appropriate skills and training needs that would contribute to enhanced performance. Major new initiatives, such as the introduction of a new Financial Management System (FMS) in the Department during 2003, involved specific training and induction arrangements for staff. Further tailored training for staff to enhance the operation of the new FMS was arranged during 2004 and will be built upon into the future.

The difficulties which arose with the new FMS are being addressed in a comprehensive manner. A major work programme to enhance the system on a number of fronts is underway and some of these have already contributed to the satisfactory completion of the 2004 accounts.

The Department has begun the process of creating a Risk Management System which will identify the significant risks facing the Department and consider how to manage them. The process is at an early stage and I would anticipate a more complete process being in operation later this year.

The Department's ICT systems incorporate industry standard security mechanisms. The 2003 note explained how these comprise a firewall infrastructure providing a single managed point of access to the Internet, managed secure password-protected local and remote access to its Wide Area Network, Internet E-mail and Web Browsing content filtering. Anti-Virus software is centrally deployed automatically to each desktop ensuring the most up-to-date protection available. Major hardware servers are located in secure access controlled locations with uninterruptible power supplies in the case of power failure. It is planned to enhance the security of the Wide Area Network by the provision of an intruder detection system. All database services are located in secure access controlled locations. Contingency servers are also available. Access to data in these mission critical systems is restricted by a combination of passwords and role-based security. The use of this granular security model restricts users to data only pertinent to their specific job function.

Following an evaluation of the system of internal controls I arranged for a timely review of the position throughout the Department to highlight for all the managers the central role such controls should continue to play in day to day management of operations. The ongoing review of the system of internal financial control is also a key task of the new Audit Committee.

Brigid Mc Manus

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

24 March 2005

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 2004 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-v.

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 2004. Attention is drawn to Chapter 7 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Oideachais agus Eolaíochta le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Oideachais agus Eolaíochta. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 7 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

AN ROINN GNÓTHAÍ POBAIL, TUAITHE AGUS GAELTACHTA

Cuntas ar an tsuim a caitheadh, sa bhliain dar críoch 31 Nollaig 2004, i gcomparáid leis an tsuim a deonadh, le haghaidh thuarastail agus chostais Oifig an Aire Gnóthaí Pobail, Tuaithe agus Gaeltachta, agus le haghaidh seirbhísí áirithe atá faoi riaradh na hOifige sin, lena n-áirítear deontais áirithe.

Seirbhís	Soláthar don Mheastachán	Caiteachas	Fabhruithe Deiridh
RIARACHÁN (ADMINISTRATION)	€000	€000	€000
A.1. TUARASTAIL, PÁ AGUS LIÚNTAIS	11,077	11,265	-
A.2. COSTAIS TAISTIL AGUS COTHAITHE	900	757	14
A.3. COSTAIS THEAGMHASACHA	1,210	1,275	110
A.4. SEIRBHÍSÍ POIST AGUS TEILEACHUMARSÁIDE	380	484	11
A.5. FEARAIS AGUS SOLÁTHAIRTÍ OIFIGE	2,041	1,772	(145)
A.6. COSTAIS ÁITREABH OIFIGE	662	436	2
A.7. SEIRBHÍSÍ COMHAIRLEOIREACHTA	497	554	1
A.8. TOGRAÍ LEICTREONACH AN RIALTAIS	510	-	-
A.9. UACHTARÁNACHT AR AN AONTAS EORPACH	300	299	21
AN GHAEILGE AGUS AN GHAEILTACHT			
B. ÍOCAÍOCHT LEIS AN FORAS TEANGA	14,639	14,260	-
C. ÍOCAÍOCHT LE CISTE NA GAEILGE (CRANNCHUR NÁISIÚNTA)	2,675	2,741	-
D. AN COIMISINÉIR TEANGA	500	389	-
E. TITHE GAELTACHTA - DEONTAIS FAOI ACHTANNA NA dTTHE (GAELTACHT) 1929 GO 2001	4,000	3,498	5
F. SCÉIMEANNA CULTÚRTHA AGUS SÓISIALTA	7,500	7,220	84
G. SCÉIMEANNA FEABHSÚCHÁIN SA GHAEILTACHT	9,975	11,267	-
H. OILEÁIN	13,000	13,227	-
I.1. ÚDARÁS NA GAELTACHTA - CAITEACHAS REATHA	10,193	13,193	-
I.2. ÚDARÁS NA GAELTACHTA - DEONTAIS DO THIONSCAIL AGUS CAITEACHAS CAIPITIL AR FHOIRGNIMH	22,000	20,000	-
I.3. ÚDARÁS NA GAELTACHTA - TOGHCHÁN	1	-	-
J. OIFIG EORPACH DO THEANGACHA NEAMHFHORLEATHANA	49	12	-
GNÓTHAÍ POBAIL (COMMUNITY AFFAIRS)			
K. GRANTS FOR COMMUNITY AND VOLUNTARY SERVICE (MAINLY NATIONAL LOTTERY FUNDED)	31,333	32,332	61
L.1. LOCAL DEVELOPMENT/SOCIAL INCLUSION MEASURES	42,144	43,171	-
L.2. IMPROVED CO-ORDINATION OF LOCAL AND COMMUNITY DEVELOPMENT SCHEMES	3,097	3,249	-
M. PROGRAMME FOR PEACE AND RECONCILIATION			-
Original	10,615		
Supplementary	11,297	21,912	26,690
N. DRUGS INITIATIVE/YOUNG PEOPLES FACILITIES AND SERVICES FUND	26,756	27,510	66
O.1. CEANTAIR LAGA ARD-RIACHTANAIS (CLÁR)	13,490	12,116	-
O.2. RAPID	5,800	3,278	-

Seirbhís	Soláthar don Mheastachán	Caiteachas	Fabhruithe Deiridh
GNÓTHAÍ TUAITHE (RURAL AFFAIRS)	€000	€000	€000
P.1. WESTERN DEVELOPMENT COMMISSION	1,500	1,563	-
P.2. WESTERN INVESTMENT FUND	4,050	3,957	-
Q.1. RURAL DEVELOPMENT SCHEMES	10,999	12,707	11
Q.2. LEADER, INTERREG AND PEACE PROGRAMME	13,984	10,817	-
Q.3. RURAL SOCIAL SCHEME	1	-	-
R. GRANT TO WATERWAYS IRELAND	<u>32,454</u>	<u>28,738</u>	<u>-</u>
An Mór-Iomlán			
<i>Original</i>	298,332		
<i>Supplementary</i>	<u>11,297</u>	309,629	308,777
<i>Deduct :-</i>			241
S. APPROPRIATIONS-IN-AID		<u>19,998</u>	<u>22,988</u>
An Glan-Iomlán			
<i>Original</i>	278,334		
<i>Supplementary</i>	<u>11,297</u>	<u>289,631</u>	<u>285,789</u>
MÉID CRUINN LE TABHAIRT SUAS		€3,842,460	<u>239</u>

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			285,789
Changes in Capital Assets			
Purchases Cash	(1,637)		
Disposals Cash	3		
Depreciation	694		
Gain on Disposals	<u>(1)</u>	(941)	
Assets under Development			
Cash Payments		(1,264)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,774)		
Increase in Stock	<u>(3)</u>	<u>(3,777)</u>	<u>(5,982)</u>
Direct Expenditure			279,807
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	3,618		
Notional Rents	<u>571</u>		<u>4,189</u>
Operating Cost			<u>283,996</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			2,523
Assets under Development (Note 4)			<u>609</u>
			3,132
Current Assets			
Stocks (Note 14)		13	
Prepayments		147	
Accrued Income		2	
Other Debit Balances:			
Suspense		59	
PMG Balance and Cash	12,471		
Orders Outstanding	<u>(5,753)</u>	<u>6,718</u>	
Net Liability from the Exchequer (Note 5)		<u>47</u>	
Total Current Assets		<u>6,986</u>	
Current Liabilities			
Accrued Expenses		388	
Other Credit Balances:			
Due to State (Note 15)	-		
R.S.S. Suspense account	6,602		
Other Suspense accounts	<u>222</u>	6,824	
Total Current Liabilities		<u>7,212</u>	
Net Current Liabilities			<u>(226)</u>
Net Assets			<u>2,906</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	58	2,516	207	2,781
Additions	-	1,521	179	1,700
Disposals	-	<u>(79)</u>	-	<u>(79)</u>
Gross Assets at 31 December 2004	<u>58</u>	<u>3,958</u>	<u>386</u>	<u>4,402</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	44	1,145	73	1,262
Depreciation for the year	6	650	38	694
Depreciation on Disposals	-	<u>(77)</u>	-	<u>(77)</u>
Cumulative Depreciation at 31 December 2004	<u>50</u>	<u>1,718</u>	<u>111</u>	<u>1,879</u>
Net Assets at 31 December 2004	<u>8</u>	<u>2,240</u>	<u>275</u>	<u>2,523</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	Development of IT Projects
Amounts brought forward at 1 January 2004	€000
Cash Payments for the Year	672
Transferred to Assets Register	1,264
	<u>(1,327)</u>
Amounts carried forward at 31 December 2004	<u>609</u>

5 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at
31 December 2004

	€000	€000
Surplus to be surrendered		3,842
Exchequer Grant Undrawn		<u>(3,889)</u>
Net Liability from the Exchequer		<u>(47)</u>
Represented by:		
Debtors		
Debit Balances: Suspense	59	
Net PMG position and cash	6,718	6,777
Creditors		
Due to State	-	
Credit Balances: Suspense	<u>(6,824)</u>	<u>(6,824)</u>
		<u>(47)</u>

6 MÍNIÚ AR CHUISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	(104)	The main factor in the overspend relates to the settlement of postal claims following the apportionment of liabilities between elements of the former Department of Arts, Heritage, Gaeltacht and the Islands.
A.6.	226	A saving arose due to the cancellation of phase 2 of the refurbishment works on the Department Headquarters at Mespil Road on foot of the decentralisation programme.
A.8.	510	Expenditure was not incurred on e-Government as no project was sufficiently developed.
D.	111	Is oifig nua a bunaíodh i 2004 Oifig Choimisinéir na dTeangacha Oifigiúla. Bhí sé deacair, mar sin, meastachán cruinn a dhéanamh ar an gcostas a bheadh i gceist don oifig i 2004.
E.	502	Mar go ngactar le hiarratais ó iarrthóirí cáilithe faoi Achtanna na dTithe (Gaeltacht) 1929 – 2001, bíonn sé deacair a mheas go cruinn cén éileamh a bheidh ar an scéim in aon bhliain. Faoi mar a tharla, bhí níos lú éilimh ar dheontais ná mar a bhíodhas ag súil leis.
G.	(1,292)	De bharr na dea-aimsire, i measc rudaí eile, bhí dul chun cinn níos mó leis na cláracha oibre a bhí aontaithe ag an Roinn leis na húdaráis áitiúla ná mar a bhí tuartha.
I.1	(3,000)	Bhí gá le €3m breise chun freastal ar na riachtanais i leith chaiteachas reatha - méadú i dtuarastail/pinsin agus costais a bhain le himeachtaí forbartha teanga ach go háirithe.
I.2	2,000	Ghnóthaigh an tÚdarás €6m ó dhiúscairt sócmhainní agus caitheadh níos lú den soláthar caipitil ná mar a bhí tuartha.
I.3	1	Níor fritheadh aon bhillí i ndáil le toghchán an Údarais i 1999 ó na húdaráis áitiúla.
J.	37	Níor íocadh an méid den deontas a bhí tuartha ar bhonn athbhreithnithe a bhí ar siúl.
L.2	(152)	A larger number of suitable proposals than envisaged came forward for Improved Co-ordination of Local and Community Schemes.
M.	(4,778)	Because of progress made on various projects, extra expenditure was incurred on this subhead (which was subject to a Supplementary Estimate of €11.297m in 2004) to meet commitments arising.
O.1	1,374	As many of the measures are demand led, it is difficult to accurately forecast the financial requirement.
O.2	2,522	Delays occurred on some projects co-funded by other Departments due to factors such as planning and delays in the process of advancing projects.
Q.1	(1,708)	The extra expenditure arose due to the level of demand in respect of the Area Based Rural Development Initiative.
Q.2	3,167	The underspend on the LEADER + Initiative arose mainly on environmental projects and technical assistance and there was a low take up by potential participants on the INTERREG and PEACE Initiatives.
Q.3	1	A token provision only was included for the Rural Social Scheme with expenditure incurred being met from a Suspense Account funded by the Dormant Accounts Fund.
R.	3,716	Savings arose primarily due to factors relating to the suspension of the institutions in Northern Ireland and the deferral of the commencement of the new headquarters buildings.

7	LEITHRIS-I-gCABHAIR (Appropriations-in-Aid)	Mar a Measadh €	Mar a Fuarthas €
1	Miscellaneous receipts	100,000	339,969
2	Programme for Peace and Reconciliation	1,800,000	5,391,063
3	Rural Development Schemes	4,000,000	3,572,261
4	LEADER, INTERREG and PEACE Programme	14,098,000	13,685,500
	An tIomlán	<u>19,998,000</u>	<u>22,988,793</u>

Míniú

- The main cause of the variation was a receipt from Waterways Ireland. This was on foot of an adjusting payment by the Northern Ireland Department of Culture, Arts and Leisure arising from the reconciliation of the Waterways Ireland 2003 Accounts.
- Certain payments from the European Commission in regard to PEACE II, which were forecast for receipt in 2005, were received in 2004.
- The shortfall arose due to the timing of claims to the EU arising from expenditure under the Area Based Rural Development Initiative.

8 COMMITMENTS

(A) Global Commitments

The figure for non-capital commitments likely to arise in 2005 and subsequent years is estimated to be €76,616,924.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2004 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2004:

	€
Expenditure in 2004	54,241,244
Commitments to be met in subsequent years	80,609,646

(C) Major Capital Projects

Expenditure was incurred on one project during 2004 where the total estimated cost of the project will exceed €6.5 million. Particulars of the project are:

Project	Cumulative Expenditure to 31/12/2003 €	Expenditure 2004 €	Subsequent Years €
Development of piers on Inishturk and Clare Islands	249,000	8,051,000	3,463,000

9 MATURED LIABILITIES UNDISCHARGED AT YEAR END

The total amount of matured liabilities undischarged at 31 December 2004 was nil.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	161,176	47	5	17,423
Overtime and extra attendance	148,238	91	4	15,666
Miscellaneous	99,135	70	3	14,550
Total extra remuneration	<u>408,549</u>			

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

11 MISCELLANEOUS ITEMS

As sanctioned by the Department of Finance, a total of €3,398,055 was expended on the Rural Social Scheme from a Suspense Account funded by the Dormant Accounts Fund.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €150,000 is included in the Estimate for 2005.

Three retired civil servants in receipt of civil service pensions were re-engaged at a total cost of €27,151.

A total of €22,340 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 27 individual awards ranging from €250 to €800 and 17 team awards ranging from €160 to €3,200.

An amount of €3,991 was received from the Change Management Fund, Subhead M. of the Vote of the Department of Finance, in respect of the Performance Management and Development System.

12 EU FUNDING

The outturns for Subheads I.2, M, Q.1 and Q.2 include expenditure in respect of activities co-financed from EU funds.

13 NATIONAL LOTTERY FUNDING

Subhead		€000
C.	Íocaíocht le Ciste na Gaeilge	2,741
K.	Grants for Community and Voluntary Services	29,964
		<u>32,705</u>

Fó-mhírcheann C - Íocaíochtaí as Ciste na Gaeilge le heagraíochtaí a fuair €6,350 nó níos mó

	€
An Cumann Scoildrámaíochta, Áras na Comhdhála, 46 Sráid Chill Dara, Baile Átha Cliath 2	35,000
An Taibhdhearc, An tSráid Láir, Gaillimh	385,000
Bord na Leabhar Gaeilge, Ráth Cairn, Co. na Mí	950,000
Brú Ború, Caiseal Mumhan, Co. Thiobraid Árann	82,008
Coimisiún Craolacháin na hÉireann, 2/5 Warrington Place, Dublin 2	25,000
Coiste Logainmneacha, An tÁras, Paráid na Díge, Corcaigh	63,487
Comhaltas Ceoltóirí Éireann, Baile na Manach, Co. Átha Cliath	645,000
Cúrsa Teangacha Ceilteacha, Ollscoil Wisconsin, Milwaukee, USA	19,988
Féile Phan-Cheilteach, Trá Lí, Co. Chiarraí	33,000
Gael-Taca, Port Uí Shúilleabháin, Corcaigh	53,500
Gaillimh le Gaeilge Teo, Teach Uí Chiaruáin, Sráid Thobar an Iarla, Gaillimh	95,958
Glór na nGael, 32 Herbert Lane, Baile Átha Cliath 2	10,000
Iomairt Cholm Cille, f/c Údarás na Gaeltachta, Na Forbacha, Co. na Gaillimhe	266,559
Tiobraid Árann ag Labhairt, Bothar na Eaglaise, An tAonach, Co. Thiobraid Árann	65,960

Subhead K - Grants for Community and Voluntary Service Organisations which received amounts of €6,350 or more

	€
Abbeyleix Community Alert, Killamuck, Abbeyleix, Co. Laois	10,926
Access 2000 Waterford Ltd, 74 Manor Street, Waterford	75,139
Access 2000 Wexford Ltd, 86 North Main Street, Wexford	277,240
Accord, Columba Centre, Maynooth, Co. Kildare	47,000
Achill Women's Group, Seanscoil an Chroimpáin, Keel, Achill, Co. Mayo	8,300
ACM Community Development Society, ACM Community Centre, 14 Castle Street, Castleconnell, Co. Limerick	40,000
Action Inishowen, Millibrae, Carndonagh, Co. Donegal	98,100
Addiction Response Crumlin, Mission Hall, 101 Cashel Road, Crumlin, Dublin 12	6,500
Age Action Ireland Ltd, 30/31 Lower Camden St, Dublin 2	29,840
Age Action South East, 50/51 Upper John Street, Kilkenny	10,000
Age Action West, 3 Lower Abbeygate Street, Galway	6,795
Aids Help North West, Mount Southwell, Letterkenny, Co. Donegal	7,830
Aisling Group Bradán Day Programme, PO Box 26, Bradán House, Navan, Co. Meath	18,460
Áit na nDaoine CDP, 2 Grange Close, Muirchevnamor, Dundalk, Co. Louth	131,200
Alone, 1 Willie Bermingham Place, Kilmainham Lane, Dublin 8	30,000
Amen Navan, St. Annes's Resource Centre, Railway Street, Navan, Co. Meath	44,000
Amen Sligo, Álainn, Tonaphubble, Sligo	7,230
An Cosán/Shanty Ltd, Kiltalown Village Centre, Fortunestown Road, Jobstown, Tallaght, Dublin 24	78,740
An Siol, 19 Manor Street, Dublin 7	99,822
Athlone Community Services Council Ltd, Dr. Dobbs Memorial Home, Northgate St., Athlone, Co. Westmeath	28,325
Athy CDP, Woodstock Street, Athy, Co. Kildare	105,285
Athy Travellers Club, Mount St Marys, Athy, Co. Kildare	20,000
Atlantic View CDP Ltd, Tir Conail Street, Ballyshannon, Co. Donegal	93,550
Aughadown Community Council Ltd, Aughadown, Church Cross, Skibbereen, Co. Cork	18,495
Aughrim St Parish Centre, 12 Prussia Street, Dublin 7	11,966
Axis, Main Street, Ballymun, Dublin 9	8,841
Ballaghmore Muintir Community Council, Kilmartin, Borris-in-Ossory, Co. Laois	50,000

Ballinahown Community Development Association, Ballinahown, Athlone, Co. Westmeath	10,000
Ballingeary Community Alert, Ballingeary, Macroom, Co. Cork	7,296
Ballyadams Ballylinan Development Association, The Library, Luggacurren, Stradbally, Co. Laois	13,824
Ballybane Mervue CDP, Ballybane Community Resource Centre, Ballybane, Co. Galway	96,059
Ballybay Development Association Ltd, Birch Court, 34 Main Street, Ballybay, Co. Monaghan	30,000
Ballybeg CDP Co. Ltd, Project Office, Ballybeg, Waterford	106,259
Ballybrack Project Centre Committee, 155 Ashlawn Park, Ballybrack, Co. Dublin	23,000
Ballyfermot Home Help Ltd, Unit 4 Iceland Buildings, Le Fanu Road, Ballyfermot, Dublin 10	29,100
Ballyfermot Travellers, St. Matthew's Parish Centre, Blackditch Road, Ballyfermot, Dublin 10	62,000
Ballyfermot Volunteer Centre, 290 Ballyfermot Road, Ballyfermot, Dublin 10	6,525
Ballyfermot Youth Centre, Urban Ballyfermot Ltd, Ballyfermot Community Civic Centre, Ballyfermot, Dublin 10	13,500
Ballyhaunis Neighbourhood Watch, Forthill, Ballyhaunis, Co. Mayo	22,237
Ballymun Community Law, Ballymun Community Law Centre, 34 Shangan Road, Ballymun, Dublin 9	35,000
Ballymun Men's Centre Ltd, Lift Shaft 4, Shangan Road, Ballymun, Dublin 9	67,700
Ballyphehane/Togher CDP, Community Resource Centre & Creche, Lower Friars Walk, Ballyphehane, Co. Cork	115,876
Bantry & District Resource Group, Community Resource Centre, Glengarriff Road, Bantry, Co. Cork	104,820
Bawnogue Women's Development Group, Bawnogue Youth & Community Centre, Clondalkin, Dublin 22	42,130
Beara Youth Development Project, Beara YDP Office, Foróige, The Square, Castletownbere, Co. Cork	16,725
Beaumont Residents Association, 101 Coolgreena Road, Beaumont, Dublin	22,793
Bere Island Project Group Ltd, Community Centre, Bere Island, Co. Cork.	95,714
Blackrock Neighbourhood Watch Association, 3 Eden Court, Castle Road, Blackrock, Co. Cork	8,225
Blakestown & Mountainview Youth Initiative, Blakestown Road, Clonsilla, Dublin 15	7,733
Blakestown CDP Ltd, Blakestown Community Resource Centre, Blakestown Way, Blakestown, Dublin 15	135,500
Blanchardstown Carers Resource Centre, Marian House, The Rise, Main Street, Blanchardstown, Dublin 15	28,440
Blanchardstown Innercity Home Care Association, Roselawn Health Centre, Blanchardstown, Dublin 15	30,000
Blanchardstown Lone Parent Steering Group, Deanstown House, Main Street, Blanchardstown, Dublin 15	10,000
Blanchardstown Traveller Support Group, Parslickstown House, Ladyswell, Mulhuddart, Dublin 15	83,100
Blayney Blades Ltd, Parish Centre, Castleblayney, Co. Monaghan	94,410
Bluebell CDP, Number 1 Bernard Curtis House, Bluebell, Dublin 12	62,300
Bodywhys, P.O. Box 105, Blackrock, Dublin	47,000
Bohermore Community Hall, Cookes Terrace, Bohermore, Galway	25,240
Bornacoola Community Development Association, Cloonmorris, Bornacoola, Co. Leitrim	7,740
Bosnian CDP, 40 Pearse Street, Dublin 2	100,670
Bray Community Enterprise Ltd, 4 Prince of Wales Terrace, Bray, Co. Wicklow	17,871
Bray Traveller Women's Training Programme, Bray Travellers Community Dev. Group, 97, Bray, Co. Wicklow	10,950
Bray Travellers Development Network, 97 Main Street, Bray, Co. Wicklow	81,275
Breaking Through, Unit 2 Westside Centre, 51 Main Street, Leixlip, Co. Kildare	66,000
BREDA Ltd, Community Resource Centre, Old School Johnstownbridge, Enfield, Co. Meath	9,997
Buncrana Senior Citizen Committee, 7 Lisowen Avenue, Buncrana, Co. Donegal	10,200
Business in the Community, 32 Lower O'Connell St, Dublin 1	35,000
Caherciveen Community Centre, Caherciveen, Co. Kerry	31,200
Cahir Development Business & Training Centre, The Enterprise Centre, Market Yard, Cahir, Co. Tipperary	10,000
Caim Community Alert Group, Caim, Enniscorthy, Co. Wexford	7,754
Cairde Killeen Women's Group, Killeen, Louisburgh, Co. Mayo	8,390
Cairde Le Chéile, Special Olympics Office, St Conals, Letterkenny, Co. Donegal	36,000
Camphill Communities of Ireland, Cappaduff, Mountshannon, Co. Clare	47,000
CAP Ballymun Ltd, AXIS Ballymun Arts & Resource Centre, Main Street, Ballymun, Dublin 9	111,194
Care of Elderly Association, 21 Moore Park, Newbridge, Co. Kildare	7,200
Carers Association Clondalkin, Unit 3, Dolcan Mall, Tower Road Clondalkin, Dublin 22	29,790
Carers Association Clonmel, Mary Street, Clonmel, Co. Tipperary	10,500
Carers Association Kilkenny, Priors Orchard, Johns Quay, Kilkenny, Co. Kilkenny	8,100
Carers Association Rathgar, 26 Wesley Road, Rathgar, Dublin 6	29,760
Carers Association Sligo, 4 Teeling Street, Sligo, Co. Sligo	23,400
Carers Association Wexford, 22 Henrietta Street, Wexford	25,960
Caring for Carers, 3 Abbey Arcade, Abbey Street, Ennis, Co. Clare	60,000
Carlingford Community Development Ltd, Dundalk Street, Carlingford, Co. Louth	12,700
Carmichael Centre, Carmichael House, North Brunswick Street, Dublin 7	99,601
Carnageehy Parents & Friends Association, Carnageehy NS, Carnageehy, Milltown, Co. Galway	6,400

Carrick on Suir Community Resource Centre, Greenside, Carrick on Suir, Co. Tipperary	40,000
CASA, 34 Paul Street, Cork	7,000
Casadh, Unit 13, The IDA Centre, Newmarket, Dublin 8	12,000
Castlebar Care for Underprivileged Ltd, Parish Centre, Chapel Street, Castlebar, Co. Mayo	17,802
Castlecomer Development Association, Dunaguile, Castlecomer, Co. Kilkenny	40,000
Castlemartyr/Mogeely Community Alert, Killeagh Road, Castlemartyr, Co. Cork	7,283
CDP Navan Ltd, Teach na nDaoine, 96 Claremont Estate, Navan, Co. Meath	70,248
CDP Newsletter, Community Centre, Moyross, Limerick	97,300
Centre for Independent Living Westmeath, Community Centre, Kinnegad, Co. Westmeath	10,000
Centre for Independent Living, Carmichael House, North Brunswick Street, Dublin 7	10,000
Cherry Orchard Equine Centre, Cherry Orchard Green, Ballyfermot, Dublin 10	107,500
Child & Family Education Centre, Broad Street, Charleville, Co. Cork	8,000
Children in Hospital Ireland, Carmichael Centre, Coleraine House, Coleraine St, Dublin 7	20,000
Childrens Group Link, Oakvilla, Military Road, Waterford	14,700
Children's Rights Alliance, 13 Harcourt Street, Dublin 2	47,000
Church Manor Neighbourhood Watch, 16 Church Manor, Church Road, Ballina, Co. Mayo	30,000
Clare Island Community Co-op Ltd, Clíara Development Company Ltd, Clare Island, Co. Mayo	102,300
Clare Women's Network, Clonroad Business Park, Clonroad, Ennis, Co. Clare	69,067
Claregalway Carnmore Senior Citizen Community, Kiniska, Claregalway, Co. Galway	30,000
Claremorris Women's Group, Cúram, Dalton Street, Claremorris, Co. Mayo	16,650
Clonberne Community Centre Co. Ltd, Clonberne, Ballinasloe, Co. Galway	10,000
Clonbur Community Council, Clonbur Community Council, Clonbur, Co. Galway	12,750
Clondalkin Centre for the Unemployed, Áras Rualach, Neilstown Road, Clondalkin, Dublin 22	7,890
Clondalkin Senior Citizens Social Club, 45 Cappaghmore, Clondalkin, Dublin 22	18,234
Clondalkin Travellers Development Group, Clondalkin Enterprise Centre, Neilstown Road, Clondalkin, Dublin 22	102,130
Clondalkin Women's Network, Westward House, Main Street, Clondalkin, Dublin 22	132,000
Clonmel Community Resource Centre, Kickham Lodge, Kickham Street, Clonmel, Co. Tipperary	8,674
Cluain Voluntary Housing Ltd, Enterprise Centre, Manorhamilton, Co. Leitrim	13,731
Combat Poverty Agency, Bridgewater Centre, Conyngham Road, Islandbridge, Dublin 8	8,168
Comharchumann Thoraí Teo, Oileán Thoraí, Na Doiri Beaga, Leitir Ceanainn, Co. Dhún na nGall	21,690
Comhdháil Náisiúnta na Gaeilge, 46 Sr. Chill Dara, Baile Átha Cliath 2	63,000
Comhlámh, 10 Upper Camden Street, Dublin 2	44,000
Community & Family Training Agency (CAFTA), AXIS Centre, Main Street, Ballymun, Dublin 9	112,720
Community Action Network, 24 Gardiner Place, Dublin 1	160,480
Community After Schools Project, 57 Amiens Street, Dublin 1	100,000
Community Centre Committee, Community Centre, Swinford Road, Kilkelly, Co. Mayo	8,600
Community Connections, Kilycarney, Blacklion, Co. Cavan	106,400
Community Development Network Moyross, Moyross Community Enterprise Centre, Moyross, Limerick	101,333
Community Education Programme Crosscare, The Red House, Clonliffe Road, Dublin 3	10,000
Community Mediation Works, 74 Maple House, Mounttown, Dún Laoghaire, Co. Dublin	7,500
Community of Lough Arrow Social Project (CLASP), Gleann Community Centre, Drumnacool, Co. Sligo	108,500
Community Technical Aid, Unit 1 & 2 Killarney Court, Buckingham Street, Dublin 1	132,700
Compass, 1 Bank Place, Ennis, Co. Clare	6,700
Congress Information & Development Centre, Masons Hall, Church Avenue, Mullingar, Co. Westmeath	8,435
Connemara Community Radio, Connemara West Centre, Letterfrack, Co. Galway	89,167
Coolock Darndale Home Help Service, Coolock Health Centre, Cromcastle Road, Kilmore, Coolock, Dublin 17	30,000
Coolock Development Council Ltd, Coolock Development Centre, Bunratty Drive, Coolock, Dublin 17	28,770
Cooraclare Parish, Cooraclare, Co. Clare	40,000
Corbawn Area Neighbourhood Watch, 10 Corbawn Court, Shankill, Dublin	30,000
Corduff CDP Ltd, Corduff Community Resource Centre, Blackcourt Road, Blanchardstown, Dublin 15	48,317
Corduff Community Resource Centre, Blackcourt Road, Corduff, Dublin 15	52,400
Cork Anti Poverty Resource Network Ltd, 8 North Wall, Cork City, Co. Cork	12,000
Cork Centre for Independent Living, 20 Commons Road, Cork	15,000
Cork City Neighbourhood Watch, Anglesea Street Garda Station, Anglesea Street, Cork	27,936
Cork Social & Health Education Project, 4 Carriglee, Western Road, Co. Cork	65,430
Cork Travellers Visibility Group, 11 Comeragh Park, The Glen, Cork	91,917
Corracla Teo Achill, Achill Sound, Westport, Co. Mayo	71,714
Cosgallen CDP, The Enterprise Centre, Airport Road, Charlestown, Co. Mayo	102,758

County Carlow Women's Network, St Joseph's Road, Carlow	8,352
Croom Community Alert, Daleview, Castleroberts, Patrickswell, Co. Limerick	13,186
Cuisle Holiday Centre, Donamon, Co. Roscommon	10,000
Culleen Hall Committee, Culleen, Knockcroghery, Co. Roscommon	10,500
Cumann na Daoine, 10 North Main Street, Youghal, Co. Cork	64,041
Cúnamh Tralee Social Services Ltd, Cumann Iosaef, Community Centre, Balloonagh, Tralee, Co. Kerry	8,650
Cúram Centre, Dalton Street, Claremorris, Co. Mayo	6,390
CWPC Ltd Tigh Filí Community Art Centre, Thompson House, McCurtin Street, Cork	12,790
Darndale/Belcamp Resource Centre, Darndale, Dublin 17	112,594
Dean Egan Community Centre Committee, Moigh, Ballymahon, Co. Longford	36,000
Deansrath Women's Group, An Tobar, Deansrath, Clondalkin, Dublin 22	7,290
Disability Equality Specialist Support Agency, Fumbally Court, Fumbally Lane, Dublin 8	173,000
Disability Federation of Ireland, Fumbally Court, Fumbally Lane, Dublin 8	40,000
Dóchas for Women Ltd, Old Station House, North Road, Monaghan	97,970
Dolcáin Project, S.W. Clondalkin CDP, Bawnogue Enterprise & Community Centre, Clondalkin, D. 22	97,860
Dolphin House, 311 Dolphin House, Rialto, Dublin 12	90,300
Donabate/Portrane Senior Citizen, Annolville, The Burrow, Portrane, Dublin	15,572
Donegal Town Community Chamber Co. Ltd, Castle Centre, Bridge Street, Donegal	9,000
Donegal Travellers Project, Pinchill Industrial Estate, The Mountain Top, Letterkenny, Co. Donegal	91,600
Donegal Women's Domestic Violence Service, PO Box 55, Letterkenny, Co. Donegal	22,600
Donegal Women's Network, 10 Donegal Street, Ballybofey, Co. Donegal	97,000
Donegal Youth Service, 26 Celtic Apartments, Pearse Road, Letterkenny, Co. Donegal	20,000
Doon Community Council, Carrigmore, Doon, Co. Limerick	22,000
Doras Buí, Bunratty Drive, Coolock, Dublin 17	104,000
Downstrands Community Alert, Clogher West, Portnoo, Co. Donegal	7,346
Dowra Resource Centre Limited, Main Street, Dowra, Co. Leitrim	9,400
Dr. Stevens Centre, Llyods Lane, Athlone, Co. Westmeath	9,000
Draíocht Community Development Organisation Ltd, An Tobar, Elm Court, Kiltalown, Tallaght, Dublin 24	299,852
Drimnagh Resource Centre, Curlew Road, Drimnagh, Dublin 12	7,200
Drogheda Resource Centre, 7 North Quay, Drogheda, Co. Louth	20,000
Drogheda Senior Citizen Interest Group, Unit 3, Mayoralty Street, Drogheda, Co. Louth	24,480
Dromore West Community Council Ltd, Knockacullen, Dromone West, Co. Sligo	30,000
Drumlin CDP, Farney Workhouse, Shercock Road, Carrickmacross, Co. Monaghan	103,100
Dublin City Wide Drugs Crisis Campaign, Specialist Support Agency, 175 North Strand Road, Dublin 1	152,000
Dundalk Cross Border Centre, Dublin Road, Dundalk, Co. Louth	640,000
Dundalk Social Service Council, 15a Clanbrassil Street, Dundalk, Co. Louth	6,802
Dungarvan CDP, 24 Lower Main Street, Dungarvan, Co. Waterford	83,590
Dunrath Training & Dev., Unit 9 Dún Laoghaire Enterprise Centre, George's Place, Dún Laoghaire, Co. Dublin	67,360
Dyslexia Association of Ireland, Suffolk Chambers, 1 Suffolk Street, Dublin 2	41,000
East Clare Community Co Op, Main Street, Scariff, Co. Clare	8,900
East Clare Community Project Ltd, Derg House, Connaught Road, Scariff, Co. Clare	69,600
Employment Development & Employment Centre, 10/11 Richmond Street, Longford	13,000
Energy Action, IDA, Unit 14, Newmarket, Dublin 8	12,497
Ennis CDP, Unit 2 Mill House, Mill Road, Ennis, Co. Clare	95,000
Eolas Member of Crosscare Network, 311 Dolphin House, Rialto, Dublin 8	9,200
Exchange House Travellers Service, 42 James Street, Dublin 8	20,000
Eyeries Urhan Ardgroom, Eyeries Village, Beara, Co. Cork	7,275
FAB CDP, Unit 2 Coolcotts Shopping Centre, Coolcotts, Wexford	99,060
Farranree CDP, 98 Knockpogue Avenue, Farranree, Co. Cork	112,975
Federation of Active Retirement Association, Shamrock Chambers, 12 Eustace Street, Dublin 2	30,000
Fermoy Young Mothers, Community Resource Centre, 42 McCurtain Street, Fermoy, Co. Cork	14,113
Ferns Diocesan Youth Service (FDYS), Francis Street, Wexford	8,000
Ferrybank Neighbourhood Watch, Ferrybank Garda Station, Rockenham, Ferrybank, Waterford	7,200
Fettercairn Youth Horse Project, Fettercairn Road, Fetterdairn, Tallaght, Dublin 24	7,200
Finglas South CDP, St. Helena's Family Resource Centre, St Helena's Road, Finglas South, Dublin 11	82,900
FLAC, 13 Dorset Street Lower, Dublin 1	47,000
Fold Housing Association Ireland Ltd, 27 Upper Fitzwilliam Street, Dublin 2	28,274
Forbairt na Rosann Teo, Chapel Road, Dungloe, Letterkenny PO, Co. Donegal	9,000

Forum Connemara Rural Project, Ellis Hall Letterfrack, Connemara, Co. Galway	177,500
Framework, 30 O'Connell Street, Waterford	330,627
Francis St Community Education Centre, 90 Meath St, Dublin 8	14,969
Galway Contact, 189 Corrib Park, Galway	25,060
Galway Deaf Club, Ozanam House, St Augustine Street, Galway	12,634
Galway Travellers Support Group, 78 Prospect Hill, Galway	108,720
Glenealy Community IT Centre, Glenealy Community IT Centre, Glenealy, Co. Wicklow	9,270
Global Longford, 2A Richmond St, Longford	7,080
Granard Area Action Group Ltd, Main St, Granard, Co. Longford	24,355
Greater Blanchardstown Development Project, Parlickstown House, Ladyswell Road, Mulhuddart, Dublin 15	114,500
Grow World Community Mental Health Movement in Ireland, Tucker Street, Castlebar, Co. Mayo	9,000
Harmony CDP, Garden Vale, Athlone, Co. Westmeath	107,333
Helplink South, Unit 16, Ball Alley Lane, Parnell Square, Athlone, Co. Westmeath	147,088
Holywell Trust Support Agency, Ardeskin, Old Laughey Road, Donegal Town	137,753
Iar ros Teicneolaíocht, Sráid an tSéipéil, Béal an Mhuirthead, Co. Mhaigheo	14,635
Illies & Drumfries Community Alert, Effishabreda, Ballymagan PO, Co. Donegal	7,796
Inchicore CDP Co. Ltd, 197 Tyrconnell Road, Inchicore, Dublin 8	90,728
Inchicore Home Help Service Ltd, Unit 4, Iceland Buildings, Le Fanu Road, Ballyfermot, Dublin 10	29,340
Independent Mothers Project (IMP), 74 Manor Street, Waterford	38,050
Inishbofin Development Company Ltd, The Community Centre, Inishbofin Island, Co. Galway	110,655
Inishowen Women's Information Network, 29 Cill Breege, Derry Road, Carndonagh, Co. Donegal	8,830
Inishturk Community Council, The Harbour, Inishturk Island, Co. Galway	104,000
Inner City Renewal Group, 57 Amiens Street, Dublin 1	116,800
INO, Araby House, 8 North Richmond Street, Dublin 1	55,000
Interaction, Irish Wheelchair Association, Áras Chuchulainn, Blackheath Drive Clontarf, Dublin 3	170,000
Iorras Le Chéile North Mayo, Erris Community Development Project, American Street, Belmullet, Co. Mayo	71,803
Irish Association Supported Employment, Fáilte House, John Paul Centre, Ballybane, Galway	70,000
Irish Autism Alliance, 23 Summerfield Meadows, Blanchardstown, Dublin 15	50,000
Irish Council for Social Housing, 50 Merrion Square East, Dublin 2	46,000
Irish Countrywoman's Association, 58 Merrion Road, Ballsbridge, Dublin 4	35,000
Irish Deaf Society, 30 Blessington Street, Dublin 7	87,500
Irish Red Cross Society Rathkeale, Rathkeale, Co. Limerick	9,000
Irish Rural Link, Moate Business Park, Clara Road, Moate, Co. Westmeath	55,000
Irish Senior Citizen National Parliament, 90 Fairview Strand, Dublin 3	69,691
Isaac Butt Heritage Committee, Cloghan Beg, Cloghan, Co. Donegal	9,900
IWA Kildare Athy, Teach Emmanuel, Woodstock Street Upper, Athy, Co. Kildare	9,500
IWA Lucan, Broadmeadows, Newcastle Road, Lucan, Co. Dublin	32,250
Jobstown CDP Ltd, 49 Bawnlea Ave, Jobstown, Tallaght, Dublin 24	100,026
KDYS Tralee, KDYS Youth Centre, Denny Street, Tralee, Co. Kerry	44,700
Kells Resource Centre, 8 Burgess Court, Kells, Co. Kilkenny	10,000
Kenagh Community Co Op Society Ltd, Enterprise Centre, Kenagh, Co. Longford	12,000
Kerry Network of People With Disabilities, 3 Basin Court, Tralee, Co. Kerry	45,000
Kerry Travellers Development Project, 10a Pembroke Street, Tralee, Co. Kerry	109,450
Kilbarrack CDP Ltd, Swan's Nest Road, Kilbarrack, Dublin 5	96,210
Kildallon Community Development Committee, Kildallon, Ballyconnell, Co. Cavan	10,000
Kildare Youth Services Naas, Canal Stores, Basin St, Naas, Co. Kildare	9,000
Kildysart Hall Committee Shanacoole, Kildysart, Co. Clare	16,000
Killoughey Community Council, Ballyfarrell, Blueball, Tullamore, Co. Offaly	30,000
Kilmore West CDP, St Luke's Parish Centre, Kilbarron Park, Kilmore West, Dublin 5	90,660
Kilnamartyra Ballyvourney Community Alert, Clohina, Kilnamartyra, Macroom, Co. Cork	7,420
Kiltimagh CDP Ltd, Main Street, Kiltimagh, Co. Mayo	110,606
Kiltyclogher Community Council, Rossinver Road, Kiltyclogher, Co. Leitrim	13,000
King's Island Youth & Community Centre, King's Island, Limerick	21,450
Knockanrawley CDP, Knockanrawley, Tipperary Town, Co. Tipperary	163,000
Knockanure Development Association, Knockanure, Moyvane, Listowel, Co. Kerry	10,000
Larchville Lisduggan Men's Group, 175 Larchville, Waterford	44,049
Larchville/Lisduggan CDP Ltd, Millennium Youth & Community Building, Church Road, Lisduggan, Waterford	49,994
LATCH, 26 Rowlagh Park, Clondalkin, Dublin 22	6,603

Le Chéile CDP, Redeemer Family Resource Centre, Cedarwood Park, Dundalk, Co. Louth	100,350
Letterkenny CDP Ltd, Community House, 2 Errigal Road, Letterkenny, Co. Donegal	120,015
Liberties Recycling Training & Dev., Unit DIC Blubell Industrial Estate, Off Kylemore Rd, Ballyfermot, D10.	10,000
Lifford/Clonleigh Resource Centre, Croghan Heights, Lifford, Co. Donegal	103,000
Limerick Adult Basic Education, Ros Brien, Limerick	44,067
Limerick Travellers Development, Group, 34A John's Street, Limerick	92,500
Link Project, The Orchard Community Centre, Cherry Orchard Grove, Cherry Orchard, Dublin 10	107,150
Liscarroll Community Council Ltd, Liscarroll, Mallow, Co. Cork	7,000
Little Bray Community Centre, Old Canna View, Fassaroe, Bray, Co. Wicklow	41,150
Little Bray Family Resource Centre, Ard Chualann, Bray, Co. Wicklow.	112,625
Lone Parent Network Tallaght Ltd, Fettercairn Community Centre, Kilcarrig Avenue, Fettercairn, Tallaght, D. 24	20,000
Longford Acorn Project Ltd, 11 Richmond Street, Longford	63,880
Longford Traveller Movement, Mel Sexton House, 11 Richmond Street, Longford	12,368
Lorcan O' Toole Day Care Centre, Lorcan O'Toole Court, Kimmage Road West, Kimmage, Dublin 12	29,240
Loreto Centre, Crumlin Road, Dublin 12	23,074
Lough Allen CDP Ltd, Resource Centre, Drumkeeran, Co. Leitrim	87,058
Loughboy Area Resource Centre, Bishop Birch Training Institute, Nuncio Road, Kilkenny	132,810
Loughrea Neighbourhood Watch, Garrybreeda, Loughrea, Co. Galway	7,852
Louisburgh CDP, The Pastoral Centre, Long Street, Louisburgh, Co. Mayo	106,848
Lourdes Youth & Community Services, Lourdes Day Care Centre, Lower Sean McDermott Street, Dublin 1	113,917
Macra na Feirme, Irish Farm Centre, Bluebell, Dublin 12	30,000
MACRO CDP, 1 Green Street, Dublin 7	88,036
Mahon CDP, Unit 7, Community Resource Centre, Avenue de Rennes, Mahon, Cork	117,250
Mahon Family Resource Centre, 1 Ballinure Crescent, Mahon, Cork	81,000
Malin Head Community Association Ltd, Bree Health Centre, Bree, Malin Head, Co. Donegal	15,300
Markiewicz Community Centre, 205 Decies Road, Ballyfermot, Dublin 10	80,670
Matt Talbot Community Trust, Rear of Assumption Church, Kylemore Road, Ballyfermot, Dublin 10	112,500
Mayfield CALP, Community Resource Centre, 328 Old Youghal Road, Mayfield, Cork	11,800
Mayfield CDP, Community Resource Centre, 328 Old Youghal Road, Mayfield, Cork	220,531
Mayfield Community Arts Centre, Newbury House, Old Youghal Road, Mayfield, Cork	7,200
Mayfield Neighbourhood Watch, Mayfield Garda Station, Mayfield, Cork	14,672
Mayo Abbey Community Alert, Mayo Abbey, Claremorris, Co. Mayo	7,080
MCR Community Centre Committee, Mail Coach Rd, Sligo, Co. Sligo	10,000
Meath Youth Federation, 14 Ludlow Street, Navan, Co. Meath	20,000
Meitheal Átha Fhirdia, Convent Grounds, Ardee, Co. Louth	7,718
Meitheal Development Ltd, 35 Exchequer Street, Dublin 2	152,046
Men's Development Network, 30 O'Connell Street, Waterford	105,376
Men's Network Resource Centre Ltd, 1 Sillouge Road, Ballymun, Dublin 11	15,230
Mental Health Ireland, Mensana House, 6 Adelaide Street, Dún Laoghaire, Co. Dublin	45,000
Merville Youth & Community Centre, Maugheraboy, Co. Sligo	9,095
Midlands Regional Support Agency Ltd, 2 Garden Vale, Athlone, Co. Westmeath	81,000
Midlands Regional Youth, Gleeson Street, Garden Vale, Athlone, Co. Westmeath	20,000
Mid-West Support Agency, 2nd Floor Block 1, Ashbourne Business Park, Dock Road, Limerick	443,199
Moate Social Services, Kilnahinch, Moate, Co. Westmeath	7,200
Mohill Family Support Centre, Hyde Street, Mohill, Co. Leitrim	8,430
Monksland Community Limited, Monksland, Athlone, Co. Roscommon	10,000
Moorfield Environment Group, 27 Moorfield Lawns, Clondalkin, Dublin 22	15,249
Mountwood Fitzgerald CDP, 71-73 Maple House, Mountwood, Dún Laoghaire, Co. Dublin	112,300
Mourne Abbey Community Council, Mourne Abbey, Mallow, Co. Cork	41,750
Mr John Naughton, 6 Roselawn Avenue, Muckcross Road, Killarney, Co. Kerry	31,500
Muintir na Tíre, Canon Hayes House, Tipperary, Co. Tipperary	54,000
Muirhevnamor Community Council, 2 Grange Close, Muirhevnamor, Dundalk, Co. Louth	9,473
Na Calái - South East Galway, Abbey Street, Portumna, Co. Galway	75,103
NABCo Society Ltd, 50 Merrion Square East, Dublin 2	47,000
Nagle Centre Presentation Convent, Slievekeale Road, Waterford	13,700
NAMHI, 5 Fitzwilliam Place, Dublin 2	40,000
Nano Nagle Homework Club, Presenentation Convent PS, Portarlinton, Co. Laois	10,000
Nasc The Irish Immigrant Support Centre, St Maries of the Isle, Sharmand Crawford St, Cork	10,000

National Association Boards Management Special Education, 3015 Lake Drive, City West Campus, Dublin 24	73,000
National Association for Deaf People West, 9a Francis Street, Galway, Co. Galway	8,953
National Assoc. of Traveller Centres, Unit 1 Nestor's Complex Monksland Retail Park, Athlone, Co. Westmeath	35,000
National Association of Widows in Ireland, 29 Gardiner Place, Dublin 1	30,000
National Collective of Community Based Women's Networks, 2nd Floor, 83/87 Main Street, Ranelagh, Dublin 6	47,000
National Council for the Blind Galway, 9a St Francis Street, Galway	7,160
National Federation of Voluntary People Intellectual Disability, Oranmore Business Park, Oranmore, Co. Galway	47,000
National RehabCare, Roslyn Park, Beach Road, Sandymount, Dublin 4	23,500
National Traveller Women's Forum CDP, First Floor, Unit 4 Tuam Road Retail Centre, Tuam Road, Galway	86,245
National Traveller Women's Forum WP, First Floor, Unit 4, Tuam Road Retail Centre, Tuam Road, Galway	47,000
National Women's Council of Ireland, 1620 South Cumberland Street, Dublin 2	70,000
NCCRI Refugee Support Unit, 20 Harcourt Street, Dublin 2	52,999
Near FM, The Media Coop, Northside Civic Centre, Bunnratty Drive, Dublin 17	35,000
Neighbourhood Watch & Edenmore Tenants, 137 Edenmore Avenue, Raheny, Dublin 5	10,316
Neighbourhood Watch Greystones, Ashgrove, Kindlestown, Greystones, Co. Wicklow	25,600
Neurological Alliance of Ireland, Carmichael Centre, Coleraine House, Coleraine Street, Dublin 7	40,200
New Inn Parish Council, New Inn, Cashel, Co. Tipperary	12,780
New Ross CDP Ltd, Second Floor, 48 South Street, New Ross, Co. Wexford	95,990
Nth. Clondalkin Community Dev. Ltd, Christy Melia House, 24 Neilstown Pk, Clondalkin, D. 22	112,380
North Leitrim Women's Resource Group, Manorhamilton, Co. Leitrim	90,000
North Wall Women's Centre, Lower Sherriff Street, North Wall, Dublin 1	92,907
North West Kildare Community Development Co, Allenwood Enterprise Park, Naas, Co. Kildare	11,800
North West Roscommon, Market Street, Ballaghaderreen, Co. Roscommon	66,785
Northside Centre for the Unemployed, Glin Centre, Glin Road, Coolock, Dublin 17	29,950
Northside Community Enterprises Ltd, Sunbeam Business Park, Mallow Road, Cork	21,300
Northside Community Law Centre, Northside Civic Centre, Bunnratty Road, Coolock, Dublin 17	9,000
Northside Travellers Support Group, The Resource Centre, Clonsaugh Drive, Dublin 17	92,090
Northwest Inner City Women's Network, 19 Manor Street, Dublin 7	23,000
Open Door CDP Ltd, 165 The Laurels, Tullow Road, Carlow	84,291
Our Lady of Lourdes CDP, 49 Clarina Court, Ballinacurra Weston, Co. Limerick	108,400
Outhouse Ltd, 105 Capel Street, Dublin 1	11,250
Parents Alone Support Services Ltd, 3a Main Street, Finglas, Dublin 11	86,500
Parkside CDP, 32-33 St. Patrick's Estate, Ballina, Co. Mayo	110,532
Partas, Bolbrook Enterprise Centre, Avonmore Road, Tallaght, Dublin 24	10,000
Partners in Mission, 24 Northbrook Road, Dublin 6	165,670
Patrickswell Community Council Co Ltd, Knockanes, Patrickswell, Co. Limerick	18,000
Pavee Point, 46 North Great Charles Street, Dublin 1	160,967
People In Need Trust, Clarendon House, 33-37 Clarendon St, Dublin 2	250,000
Phoenix Centre for Learning, 6a Everton Avenue, Off Nth Circular Rd, Dublin 7	10,000
PIECE Project, 12 Snowdrop Walk, Darndale, Dublin 17	29,854
Pléaráca Teo, Ionad Fiontair, Ros Muc, Co. na Gaillimhe	104,000
Pobail Ar Aire, Gort a Choirce, Leitir Ceanainn, Co. Dhún na nGall	8,780
Pobail Le Chéile CDP Teoranta, Gort a' Choirce, Leitir Ceanainn, Co. Dhún na nGall	92,900
Pobal Eascarrach Teo, Abbey Moat House, Abbey Street, Naas, Co Kildare	107,723
Portlaoise Employment Group Ltd, St Fintans Hospital, Dublin Rd, Portlaoise, Co. Laois	27,000
Priorswood CDP, Outreach Centre, Clonsaugh Drive, Priorswood, Dublin 17	95,360
Project W., Finglas West Community Development Project, Unit 2, Shopping Centre, Barry Road, Finglas, D. 11	95,833
Prosperous Community Youth Initiative, Prosperous Community Centre, Main Street, Prosperous, Co. Kildare	25,000
Protestant Aid, 74 Upper Leeson Street, Dublin 4	73,500
Quarryvale Community Project Ltd, 46 Greenfort Drive, Quarryvale, Clondalkin, Dublin 22	106,440
Rape Crisis Network, The Halls, Quay Street, Galway	75,000
Renmore Neighbourhood Watch, 1 Mellows Park, Renmore, Galway	11,374
Rialto Community Network Ltd, 568 South Circular Road, Rialto, Dublin 8	108,368
Ringsend CDP, Regal House, 28 Fitzwilliam Street, Ringsend, Dublin 4	116,300
Robert Emmet CDP, Nelson Mandela House, 44 Lower Gardiner Street, Dublin 1	62,800
Ronanstown Women's CDP Ltd, 43 Collinstown Grove, Clondalkin, Dublin 22	109,200
Roundstone Community Development Council, Community Centre, Roundstone, Co. Galway	32,400
Rowlagh Women's Group Ltd, Áras Rualach, Neilstown Rd, Clondalkin, Dublin 22	82,784

Rural Action Project, Glebe House, Grace Street, Kilrush, Co. Clare	91,688
Schizophrenia Ireland, 38 Blessington Street, Dublin 7	72,000
Shannon Gaels GAA Club, 11 Park Row, Francis Street, Ennis, Co. Clare	11,438
SHARE, Clochan Barra, 43 Sheares Street, Cork	9,900
Sherkin Island CDP, Sherkin Island, Skibbereen, Co. Cork	101,000
Shinrone Development Ltd, Shinrone, Birr, Co. Offaly	20,000
Simon Communities of Ireland, Federation Office, St Andrew's House, 28/30 Exchequer Street, Dublin 2	78,000
Single Parents Initiative Community Equality, Rock Business Centre, Upper Rock Street, Tralee, Co. Kerry	6,600
Skreen & Dromard Community Council, Skreen, Co. Sligo	37,250
Sligo Northside Community Partnership Ltd, Community Resource Centre, Forthill, Co. Sligo	103,700
Society of St Vincent de Paul - Arklow, 22 Abbey Park, Arklow, Co. Wicklow	14,530
Society of St Vincent de Paul - Phibsborough (Head Office), 8 New Cabra Road, Phibsborough, Dublin 9	1,270,000
Society of St Vincent de Paul - Tuam, Ozanam House, Bishop Street, Tuam, Co. Galway	20,477
South East Lone Families (SELF), Regal House, 28 Fitzwilliam Street, Ringsend, Dublin 4	10,000
South Hill Enterprises, Cloran Road, Athboy, Co. Meath	10,000
South Inner City Community Development Association (SICCDA), 90 Meath Street, Dublin 8	113,213
Sth. Tipperary Lone Parent Initiative, Clonmel Community Resource Centre, Kickham St., Clonmel, Co. Tipperary	12,371
South West Cavan CDP Ltd, Réaltóg Centre, Upper Main Street, Kilnaleck, Co. Cavan	81,432
South West Donegal CDP, Unit 8, The Carpet Factory, Killybegs, Co. Donegal	105,000
Southill CDP Ltd, 266 Avondale Court, O'Malley Park, Southill, Limerick	104,900
Southside Community Dev. Assoc. Ltd., Unit 4 LMOB Building, Drogheda Ind. Est., Drogheda, Co. Louth	99,725
Southside Travellers Action Group Ltd, Unit 5, St. Kieran's Enterprise Centre, Furze Rd., Sandyford Ind. Est., D. 18	61,360
Southside Women's Action Network, 56A Ennel Court, Loughlinstown, Dublin 18	81,420
Special Project Long Term Unemployed, 3B Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	95,427
St Anne's Afternoon Club, The Parish Centre, St Anne's, Strand Road, Portmarnock, Co. Dublin	6,833
St Anne's Youth Centre Ltd, Chapel Street, Sligo, Co. Sligo	20,000
St Catherine Community Service Centre, St Joseph's Road, Carlow	26,727
St Dominic Community Council, Sunnyside, College Street, Mullingar, Co. Westmeath	7,620
St Helena's Women's Awareness Group, St Helena's House, St Helena's Road, Finglas South, Dublin 11	7,200
St Margaret's Traveller Group, St Margaret's Park, St Margaret's Road, Ballymun, Dublin 11	75,202
St Mary's Area Integrated Development Limited, Action Centre, 44 Nicholas Street, Limerick	20,000
St Mary's Community Adult Education Group, 5 Verdant Crescent, King's Island, Limerick	10,000
St Mary's Hall, Cooley Hall Committee, Monksland, Carlingford, Co. Louth	14,000
St Michael's Community Development Project, Inchicore, Dublin 8	110,400
St. Fergal's Resource Centre, 107 Old Court Avenue, Bray, Co. Wicklow	103,334
St. Mary's CDP Ltd, 5 Verdant Crescent, King's Island, Co. Limerick	107,900
St. Munchin's CDP Ltd, 75 New Road, Thomondgate, Co. Limerick	109,700
Star Project Ballymun Ltd, 11 Coultry Road, Ballymun, Dublin 11	10,120
Stradbally Concern Group, Stradbally Garda Station, Stradbally, Co. Laois	9,504
Sue Ryder Care, Sue Ryder House, Ballyroan, Co. Laois	20,000
Suir CDP Ltd, 12 New Street, Carrick on Suir, Co. Tipperary	90,560
Summerhill Active Retirement Group, Third Age Centre, Summerhill, Co. Meath	7,716
SW Kerry Women's Association, The O'Connell Centre, Caharn Road, Caherciveen, Co. Kerry	42,567
SW Wexford Community Development Group, Ramsgrange Centre, Ramsgrange, New Ross, Co. Wexford	133,500
TACCTIC Ltd, Community House, 286 Elm Park, Clonmel, Co. Tipperary	78,433
Tallaght Lone Parents Centre, 50 Kilmartin Drive, Fettercairn, Tallaght, Dublin 24	92,754
Tallaght Travellers CDP Ltd, Unit 1A Killinarden Enterprise Park, Killinarden, Tallaght, Dublin 24	98,800
Tallaght Travellers Youth Service, Brookfield, Tallaght, Dublin 24	18,000
Tallaght Voluntary Bureau, 512 Main Street, Tallaght, Dublin 24	35,000
Tang Muintir Community Council Ltd, Tang, Ballymahon, Co. Longford	7,873
TARGET, 2 St Kevin's National School, Newbrook Road, Donaghmede, Dublin 13	15,886
Templeshannon CDP Ltd, St. Senan's Community Centre, Templeshannon, Enniscorthy, Co. Wexford	101,280
The Arts Specialists Support Agency Ltd, The Outreach Centre, Clonsaugh Drive, Priorswood, Dublin 17	129,973
The Bridge CDP, Connell Drive, Newbridge, Co. Kildare	63,000
The Glen, The Glen Resource & Sports Centre, The Glen, Cork	92,704
The Hanly Centre, The Mews, Eblana Ave, Dún Laoghaire, Co. Dublin	9,000
The Intercom Initiative, 54 Upper Yellow Road, Waterford	7,400
The Rosses, An Sean Teach, Gweedore Road, Dungloe, Co. Donegal	72,160

The Web Project, Whitechurch Library, Taylors Lane, Ballyboden, Dublin 16	9,000
The Wheel, Irish Social Finance Centre, 10 Grattan Crescent, Inchicore, Dublin 8	132,125
Thurles Action for Community Development Ltd, Office No. 2, 9 Parnell Street, Thurles, Co. Tipperary	70,600
Thurles Community Social Services, Rossa Street, Thurles, Co. Tipperary	6,600
Tipperary Community Council, Community Centre, St Michael Street, Tipperary Town, Co. Tipperary	10,987
Tipperary Rural Travellers Project, Knockanrawley Resource Centre, Knockanrawley, Tipperary, Co. Tipperary	63,299
Tirhugh Resources Ltd, Tirhugh Resource Centre, The Mall, Ballyshannon, Co. Donegal	15,780
Tisrara Community Centre, Four Roads, Roscommon, Co. Roscommon	18,450
Tosach, 44 Lower Gardiner Street, Dublin 1	297,985
Touraneena Community Alert, Touraneena, Ballinamult, Co. Waterford	9,220
Tralee CDP, Rock Business Centre, Upper Rock Street, Tralee, Co. Kerry	106,893
Tralee Refugee Support Services, 7 Ashe Street, Tralee, Co. Kerry	6,900
Tralee Women's Resource Centre, 35 Ashe Street, Tralee, Co. Kerry	65,500
Triskele Regional Support Agency, 1A Parnell Square, Carrickmacross, Co. Monaghan	269,956
Tuam Community Development, Resource Centre, Bishop Street, Tuam, Co. Galway	117,344
Tuam Travellers Education & Dev. Association Brú Bhríde, Egan House, Church View, Tuam, Co. Galway	9,800
Tullamore Social Services Ltd, Offaly Street, Tullamore, Co. Offaly	28,522
Tullamore Travellers Movement, Harbour Street, Tullamore, Co. Offaly	109,061
Tumna Shannon Dev. Co Ltd, Drumboylan Resource Centre, Drumboylan, Carrick on Shannon, Co. Roscommon	12,200
Vista CDP Ltd, 78b Donore Avenue, Dublin 8	93,000
Voluntary Drugs Treatment Network, 4 Merchants Quay, Dublin 8	65,000
Volunteer Centres Network VCN, Ballyfermot Volunteer Centre, 290 Ballyfermot Road, Ballyfermot, Dublin 10	10,000
Volunteering Ireland, Coleraine House, Coleraine Street, Dublin 7	35,000
Warrenmount CED Centre, Blackpitts, Dublin 8	13,580
Waterford Traveller CDP, Parish Centre, Ballybeg, Waterford	118,527
We The People, Unit 4, Hollyhill Shopping Centre, Knocknaheeny, Cork	111,537
West Cork Traveller Centre Association, 8 Park Road, Clonakilty, Co. Cork	49,884
West Finglas Tenants & Residents Association, 16 Finglas Wood Road, Dublin 11	27,000
West Limerick CDP Ltd, 2 Main Street, Abbeyfeale, Co. Limerick.	79,666
West Tallaght Resource Centre, 16 Glenshane Lawns, Brookfield, Tallaght, Dublin 24	111,900
West Training & Development Ltd, Moyalty House, Merchant's Road, Galway	360,708
Western Women's Link, 19 Kilkerrin Park, Liosbán, Tuam Road, Galway	31,591
Westside Community Development Resource Centre, Seamus Quirke Road, Galway	130,833
Whitechurch & Waterloo Community Association, Farranstig, Whitechurch, Co. Cork	8,921
Whitefriar Aungier Area Community Council, The Base, 23 York Street, Dublin 2	7,650
Wicklow Active Retirement Association, Bunowen, St Patrick's Road, Wicklow	10,920
Wicklow Travellers Group, C.E.A.R.T, Crinion Park, Wicklow	94,208
Williamstown Active Retired, Williamstown, Co. Galway	8,154
Wolfe Tone Villas Women's Group Ltd, 34 Wolfe Tone Villas, Wexford	35,524
Women of the North West, Moygownagh Community Centre, Moygownagh, Ballina, Co. Mayo	82,637
Women Together Tallaght Network Ltd, Unit 2, Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	87,733
Women's Aid, Everton House, 47 Old Cabra Road, Dublin 7	177,840
Women's Community Project Mullingar, Parish Community Centre, Bishopsgate Street, Mullingar, Co. Westmeath	56,854
Work Web West, No 1 Station House, Station Road, Castlebar, Co. Mayo	8,910
Youth New Ross, CBS Primary School Grounds, The Bullana, New Ross, Co. Wexford	<u>20,000</u>

14 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery and Miscellaneous Items	4
IT Consumables	<u>9</u>
	<u>13</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2004 was nil.

16 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2004 has accompanied the submission of this account to the Comptroller and Auditor General. The steps that have been taken, or are planned, to enhance the Department's system of internal financial controls include the following:

1. Financial Skills and Capability of Staff

A customised programme of training for staff in financial management was developed in 2004 and has been provided to senior management. The programme covers the themes of financial management, corporate governance and accountability and the Government Accounting Framework, and it will be made available to all departmental personnel in 2005. A comprehensive training programme in the operation of the new Financial Management System was also provided to personnel across the Department during 2004. Such training continues to be available on a targeted basis to meet individual and group needs. Overall, the financial upskilling underway ties in with the training needs identified under the PMDS process.

2. ICT

Existing systems are protected by a standard range of security features such as internet firewall, web sweeper and anti-virus software. The Department is in the process of further enhancing its ICT security, ensuring that the most up-to date protection is in place. In addition, a comprehensive security audit is currently being undertaken with a view to implementing such additional security measures, if any, as are deemed necessary.

3. Risk Assessment

Building on the establishment of an initial Corporate Risk Register for the Department, risk assessment and risk management training was provided for all senior managers. Following this, individual managers completed Divisional Risk Registers and risk management strategies are being integrated into the Department's Business Planning Process. Progress on implementing risk management strategies across the Department was reviewed by the Audit Committee late in 2004 and their findings and recommendations will be followed up as appropriate. Arrangements are being made for a particular assessment of the risks associated with decentralisation, with a view to taking steps necessary to minimise these.

4. Financial Control

The primary responsibility of individual senior managers for the effectiveness of the systems of administrative and financial controls in the Department was set out in delegations made under the Public Service Management Act 1997. The Senior Financial Management Group continues to provide overall monitoring and guidance in relation to financial management. The Department's Internal Audit Unit monitors the systems of financial control and the Audit Committee, which has three external members including the Chairperson, continues to review the work of the Internal Audit Unit, with particular focus on controls. A Capital Expenditure Committee was established during 2004, revised Procurement Procedures have recently been approved by the Management Advisory Committee and a Fraud Policy Statement is nearing finalisation.

GERRY KEARNEY

Oifigeach Cuntasaíochta

AN ROINN GNÓTHAÍ POBAIL, TUAITHE AGUS GAELTACHTA

31 Márta 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa Vóta na Roinne Gnóthaí Pobail, Tuaithe agus Gaeltachta le haghaidh 2004 iniúchta agam faoi alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús don tuairim iniúchta, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínte ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta cuntas coinnithe ag an Rionn Gnóthaí Pobail, Tuaithe agus Gaeltachta. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachais an Vóta don tréimhse dar chríoch 31 Márta 2004, seachas i gcás na teipe cuntas ceart a thabhairt i leith íocaíochtaí de €3,398,055 in iomlán a rinneadh faoin Scéim Shóisialta Tuaithe sna tosca a léirítear i gCaibidil 8 den Tuarascáil le haghaidh 2004, arna ullmhú agam de bhun alt 3 den Acht.



JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote An Rionn Gnóthaí Pobail, Tuaithe agus Gaeltachta for 2004 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-v.

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 Rionn Gnóthaí Pobail, Tuaithe agus Gaeltachta. 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 period ended 31 March 2004, except for the failure to properly account for payments totalling €3,398,055 made under the Rural Social Scheme in the circumstances outlined in Chapter 8 of the report for 2004, prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General
09 September 2005

FOREIGN AFFAIRS

Account of the sum expended, in the year ended 31st December 2004, 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 contributions to International Organisations.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	81,730	78,602	-
A.2. TRAVEL AND SUBSISTENCE	6,555	6,819	332
A.3. INCIDENTAL EXPENSES	4,650	4,765	100
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	4,608	6,022	2
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	24,000	23,565	(266)
A.6. OFFICE PREMISES EXPENSES	25,577	24,348	(94)
A.7. CONSULTANCY SERVICES	889	812	42
A.8. EU PRESIDENCY	25,000	21,372	-
OTHER SERVICES			
B. REPATRIATION AND MAINTENANCE OF DISTRESSED IRISH PERSONS ABROAD	27	23	-
C. SUPPORT FOR IRISH IMMIGRANT GROUPS	4,063	5,063	-
D.1. INFORMATION SERVICES	530	445	10
D.2. JOYCEAN CENTENARY	100	100	-
E. CONTRIBUTIONS TO BODIES IN IRELAND FOR THE FURTHERANCE OF INTERNATIONAL RELATIONS - (GRANTS-IN-AID)	171	171	-
F.1. NORTH-SOUTH AND ANGLO-IRISH CO-OPERATION	2,502	2,723	-
F.2. INTERNATIONAL FUND FOR IRELAND	181	182	-
F.3. THE PROGRAMME FOR PEACE AND RECONCILIATION	156	-	-
G. CULTURAL RELATIONS WITH OTHER COUNTRIES (GRANT-IN-AID)	725	724	(1)
H. IRISH-AMERICAN ECONOMIC ADVISORY BOARD	28	27	-
I. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	21,052	20,419	(4,887)
J. ACTIONS CONSEQUENT ON TITLE V OF THE TREATY ON EUROPEAN UNION	479	478	-
K. PRE-ACCESSION ASSISTANCE TO EU CANDIDATE COUNTRIES	2,600	2,611	5
L. ATLANTIC CORRIDOR PROJECT	176	176	-
M. MILLENNIUM PROJECTS	<u>1,169</u>	<u>161</u>	-
Gross Total	206,968	199,608	(4,757)
<i>Deduct :-</i>			
N. APPROPRIATIONS-IN-AID	<u>43,728</u>	<u>38,708</u>	-
Net Total	<u>163,240</u>	<u>160,900</u>	<u>(4,757)</u>
SURPLUS TO BE SURRENDERED	€2,339,840		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

- (a) The reporting period for the Department is the year ended 31st December 2004. However, Irish Diplomatic Missions, with the agreement of the Department of Finance, operate on a financial year of 1st October to September 30th.
- (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 30th September 2004.

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			160,900
Changes in Capital Assets			
Purchases Cash	(16,776)		
Disposals Cash	145		
Loss on Disposals	71		
Depreciation	<u>11,755</u>	(4,805)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,352		
Decrease in Stock	<u>178</u>	<u>1,530</u>	<u>(3,275)</u>
Direct Expenditure			157,625
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	10,475		
Notional Rents	<u>1,252</u>		<u>11,727</u>
Operating Cost			<u>169,352</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			107,585
Current Assets			
Stocks (Note 14)		1,122	
Prepayments		6,013	
Net Liability from the Exchequer (Note 6)		4,900	
Other Debit Balances:			
Mission Accounts	20,794		
Inter Government Department Accounts	2,185		
Imprest and Personal Suspense Accounts	947		
Other Control Accounts	<u>1,959</u>	<u>25,885</u>	
Total Current Assets		<u>37,920</u>	
Less Current Liabilities			
PMG Balance and Cash	12,502		
Orders Outstanding	<u>12,156</u>	24,658	
Accrued Expenses		1,256	
Due to State (Note 15)		3,342	
Salary Control and Sundry Creditor Accounts		460	
Foreign Salary Advance Accounts		1,217	
Project Retention Accounts		<u>1,108</u>	
Total Current Liabilities		<u>32,041</u>	
Net Current Assets			<u>5,879</u>
Net Assets			<u>113,464</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	59,744	25,882	29,425	115,051
Additions	3,191	31,425	1,629	36,245
Disposals	-	(864)	-	(864)
Gross Assets at 31 December 2004	<u>62,935</u>	<u>56,443</u>	<u>31,054</u>	<u>150,432</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	-	15,681	16,201	31,882
Depreciation for the year	-	9,649	2,106	11,755
Depreciation on Disposals	-	(790)	-	(790)
Cumulative Depreciation at 31 December 2004	-	<u>24,540</u>	<u>18,307</u>	<u>42,847</u>
Net Assets at 31 December 2004	<u>62,935</u>	<u>31,903</u>	<u>12,747</u>	<u>107,585</u>

Note: Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies eleven buildings within the State of which one is State-owned and ten are leased.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	Automated Passport System €000
Amounts brought forward at 1 January 2004	19,541
Cash payments for the year	8,163
Transferred to Asset Register	<u>(27,704)</u>
Amounts carried forward at 31 December 2004	-

6 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		2,340
Exchequer Grant Undrawn		<u>(7,240)</u>
Net Liability from the Exchequer		<u>(4,900)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		25,885
Creditors		
Due to State	(3,342)	
Credit Balances: Suspense	(2,785)	
Net PMG position and cash	<u>(24,658)</u>	<u>(30,785)</u>
		<u>(4,900)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

With effect from 2004, all passport, visa and other consular fees, which heretofore were payable to the Exchequer as extra receipts, are credited to the Department's Vote as Appropriations in Aid.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(264)	The excess was due to a higher than usual number of transfers, many of which had been deferred until after the Presidency.
A.3.	(115)	The excess was due to the replacement cost of a greater than anticipated number of official vehicles at Missions abroad.
A.4.	(1,414)	The excess was due to increased postal and telecommunication costs during the year.
A.5.	435	The savings were due to lower than anticipated costs under this subhead.
A.6.	1,229	The underspend was due to reduced Mission running costs, in particular on rents, as a result of more favourable exchange rates between the euro and other international currencies.
A.8.	3,628	Savings were due to lower than estimated Presidency related costs.
C.	(1,000)	The Department sought and obtained Department of Finance sanction to spend an additional €1m mainly on support for Irish Immigrant Groups in Britain.
F.1.	(221)	The excess arose from meeting the shared costs of the Judge Cory enquiry and the costs incurred in multi-party talks in Leeds Castle in September 2004.
F.3.	156	No expenditure arose under this heading in 2004. Expenditure will arise when the EU Commission has completed its administrative and budgetary procedures to wind up the two measures under this programme for which the Department has responsibility, i.e. cross border co-operation between public bodies, and cross border business and cultural linkages.
I.	633	The main expenditure under this heading was in respect of contributions (payable in US dollars) to the UN. The savings which arose were mainly due to a strengthening in exchange rates between the Euro and the US Dollar.
M.	1,008	The Government decided in 2002 to close the Millennium Office and to transfer outstanding projects to line Departments, as a result of which, responsibility for the Irish World Heritage Centre (IWHC) project in Manchester was transferred to this Department. A total of €161,000 was paid to the IWHC in 2004 for expenditure on remuneration and other professional fees to the Director of the project.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Passport, Visa and other Consular Services	42,228,000	37,264,591
2. Repayment of Repatriation and Maintenance Advances	20,000	9,641
3. VAT refunds to Irish Missions abroad	850,000	906,043
4. Miscellaneous	<u>630,000</u>	<u>527,740</u>
	<u>43,728,000</u>	<u>38,708,015</u>

Explanation of Variations

- The shortfall was due to the fact that the level of passport, visa and other consular receipts in 2004 were less than anticipated.
- VAT refunds on purchases made by Irish Missions abroad were higher than anticipated.

10 COMMITMENTS

The estimated total figure for commitments is €25,720,620, which is inclusive of property rental payments abroad in 2004, and existing contracts for the printing of passport booklets, payslips and payable order stationery.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	486,139	89	21	18,133
Overtime and extra attendance	2,265,187	665	104	31,127
Comcen Allowance	18,308	6	-	3,822
Miscellaneous	<u>633,402</u>	299	13	14,669
Total extra remuneration	<u>3,403,036</u>			

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

12 MISCELLANEOUS ITEMS

A total of €85,162 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 €1,299,215 was paid in bonuses, ex gratia Presidency payments and merit pay awards in 2004 consisting of 306 individual and 13 group awards.

Merit awards were also paid to 32 staff for attendance on bank holidays to issue urgent passports and to 8 officers to mark their retirement during the year.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €6.519m is included in the estimate for 2005.

13 MISCELLANEOUS ACCOUNTS

	€	€
Repatriation Advances		
Balance Outstanding 1st January 2004		160,835
Add Advances 2004 (Subhead B.)		<u>23,229</u>
		184,064
Less Amounts written off	(153,147)	
Amounts Recovered (Subhead N.)	<u>(9,641)</u>	
		<u>(162,788)</u>
Balance Outstanding 31st December 2004		<u>21,276</u>

14 STOCKS

Stocks at 31 December 2004 comprise:	€000
Passport Booklets	813
Protocol Stocks	98
Stationery	26
Franking Machines	28
Visa Stickers	124
IT Consumables	<u>33</u>
	<u>1,122</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	1,384
VAT	8
Withholding Tax	898
Pay Related Social Insurance	502
Pension Contributions	<u>550</u>
	<u>3,342</u>

16 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls has been submitted to the Comptroller and Auditor General with the Appropriation Account for the year ended 31 December 2004. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security, and the ongoing review of the effectiveness of administrative and financial controls:

The Department uses the Performance Management and Development System (PMDS) for identifying staff training needs for financial management and accounting skills, and for organising or sourcing the required training. In addition, the training needs of managers and users of the recently installed financial management system are being met on an ongoing basis.

The Department has introduced a formal risk management process and this is being rolled out throughout the organisation, and is aimed at the identification and management of the organisation's key risks. The objective is to integrate risk management into the Department's ongoing management process.

The Department continues to update its desktop computer hardware and software, networks, servers and systems at Headquarters and at Missions overseas. This infrastructure is managed and secured to current best practice.

Management is responsible for maintaining the system of internal controls and for its ongoing review and enhancement. In that regard, the Department has completed a review of its internal financial controls and, following on recommendations in this review, an implementation plan is being prepared with a view to ensuring that the recommendations, as appropriate, are implemented. Such reviews and enhancements take into account the findings and recommendations of Internal Audit, the Audit Committee, and the Office of the Comptroller and Auditor General.

DERMOT GALLAGHER


Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2004 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-v.

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 2004. Attention is drawn to Chapter 10 of the report for 2004 prepared by me pursuant to Section 3 of the Act.


JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Gnóthaí Eachtracha le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Gnóthaí Eachtracha. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltas agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 10 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

INTERNATIONAL CO-OPERATION

Account of the sum expended, in the year ended 31st December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance and for the salaries and expenses in connection therewith.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	12,713	11,364	-
A.2. TRAVEL AND SUBSISTENCE	2,300	2,469	-
A.3. INCIDENTAL EXPENSES	3,422	3,131	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,405	1,212	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,093	949	-
A.6. OFFICE PREMISES EXPENSES	2,765	2,174	-
A.7. CONSULTANCY SERVICES	1,119	1,338	-
OTHER SERVICES			
B. PAYMENT TO GRANT-IN-AID FUND FOR BILATERAL AID AND OTHER AID (GRANT-IN-AID)	295,245	295,245	-
C. EMERGENCY HUMANITARIAN ASSISTANCE	24,000	23,953	-
D. PAYMENTS TO INTERNATIONAL FUNDS FOR THE BENEFIT OF DEVELOPING COUNTRIES	16,100	16,095	-
E. CONTRIBUTIONS TO UNITED NATIONS AND OTHER DEVELOPMENT AGENCIES	<u>40,000</u>	<u>40,000</u>	=
Gross Total	400,162	397,930	-
<i>Deduct :-</i>			
F. APPROPRIATIONS-IN-AID	<u>132</u>	<u>388</u>	=
Net Total	<u>400,030</u>	<u>397,542</u>	=
SURPLUS TO BE SURRENDERED	€2,488,463		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			397,542
Changes in Capital Assets			
Purchases Cash		(745)	
Depreciation		<u>670</u>	<u>(75)</u>
Operating Cost			<u>397,467</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			6,629
Current Assets			
PMG Balance and cash	4,272		
Orders Outstanding	=	4,272	
Other Debit Balances		<u>23</u>	
Total Current Assets		<u>4,295</u>	
Less Current Liabilities			
Net Liability to the Exchequer (Note 4)		1,760	
Due to State (Note 9)		289	
Bilateral and Other Aid Fund (Grant-in-Aid)		1,191	
Other Credit Balances		<u>1,055</u>	
Total Current Liabilities		<u>4,295</u>	
Net Current Assets			=
Net Assets			<u>6,629</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Land and Buildings €000	Equipment €000	Office Equipment €000	Furniture and Fittings €000	Vehicles €000	Totals €000
Cost or Valuation at 1 January 2004	4,698	173	259	735	689	6,554
Additions	<u>337</u>	<u>73</u>	<u>37</u>	<u>69</u>	<u>229</u>	<u>745</u>
Gross Assets at 31 December 2004	<u>5,035</u>	<u>246</u>	<u>296</u>	<u>804</u>	<u>918</u>	<u>7,299</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2004	-	35	52	73	138	298
Depreciation for the year	=	<u>49</u>	<u>59</u>	<u>80</u>	<u>184</u>	<u>372</u>
Cumulative Depreciation at 31/12/04	=	<u>84</u>	<u>111</u>	<u>153</u>	<u>322</u>	<u>670</u>
Net Assets at 31 December 2004	<u>5,035</u>	<u>162</u>	<u>185</u>	<u>651</u>	<u>596</u>	<u>6,629</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 2004

	€000	€000
Surplus to be surrendered		2,488
Exchequer Grant Undrawn		(728)
Net Liability to the Exchequer		<u>1,760</u>
Represented by:		
Debtors		
Net PMG position and cash	4,272	
Debit Balances: Suspense	<u>23</u>	4,295
Creditors		
Due to State	(289)	
Credit Balances: Suspense	<u>(2,246)</u>	<u>(2,535)</u>
		<u>1,760</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	1,350	Underspend is due to delays/deferred increases in manning levels and some overestimation of expected costs.
A.2.	(169)	Overspend arises from a higher than expected increase in the level of overseas travel.
A.3.	291	Costs were lower than expected particularly those related to the Presidency.
A.4.	193	Costs were lower than expected which includes savings on capital expenditure.
A.5.	144	Costs were lower than expected.
A.6.	591	Savings arose from deferred capital expenditure.
A.7.	(219)	The overspend arose from a carry-over of assignments from 2003.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Appropriations-in-Aid	132,000	387,749

Explanation of Variation

The surplus arose from higher than expected VAT refunds, bank interest received, proceeds from sale of assets and refunds of unspent Bilateral Aid project grants.

Receipts under this heading fluctuate greatly and are difficult to estimate accurately.

7 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2004 of savings of €1,241,000 is included in the estimates for 2005.

Expenditure - Subhead E. (Voluntary Contributions to UN Development Agencies)

	€000
United Nations Development Programme (UNDP)	12,860
United Nations Children's Fund (UNICEF)	8,000
United Nations High Commissioner for Refugees (UNHCR)	6,983
World Health Organisation (WHO) Programmes	2,919
United Nations Population Fund	2,539
Office of the United Nations High Commissioner for Human Rights	2,539
UN Environment Programme Trust Fund	1,000
United Nations Volunteers	750
United Nations Development Fund for Women (UNIFEM)	600
UN International Drugs Control Programme	500
UN Junior Professional Officer Programme	475
UN Industrial Development Organisation	297
Organisation for Economic Co-operation and Development (OECD)	100
OECD Development Centre	100
UN High Level Panel	100
International Organisation for Migration	76
International Labour Organisation	75
Others - various	87
	<u>40,000</u>

8 MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account

Accounts of Receipts and Payments during year ended 31 December 2004

	€
Balance on January 1st 2004	1,680,739
Grant-in-Aid 2004	<u>295,245,000</u>
	296,925,739
Expenditure 2004	<u>(295,445,794)</u>
Balance on 31st December 2004	<u>1,479,945</u>
Represented by:	
Amounts due to State	288,521
Other Closing Balances	<u>1,191,424</u>
	<u>1,479,945</u>

9 DUE TO THE STATE

The amounts due to the State at 31 December 2004 consisted of: €000

Income Tax/PRSI	-
Superannuation	-
Professional Services Withholding Tax	155
Value Added Tax	<u>134</u>
	<u>289</u>

10 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls has been submitted to the Comptroller and Auditor General with the Appropriation Account for the year ended 31 December 2004. The following actions have been taken or are planned to enhance the systems of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls :

The Department uses the Performance Management and Development System (PMDS) both for identifying staff training needs for financial management and accounting skills and for organising or sourcing the required training. In addition, the training needs of managers and support staff arising from ongoing improvements to the financial management system are being met on an ongoing basis.

The Department has introduced a formal risk management process which is being rolled out throughout the organisation, and is aimed at the identification and management of the organisation's key risks. The objective is to integrate risk management into the Department's ongoing management process.

The Department continues to update its desktop computer hardware and software, networks, servers and systems at Headquarters and at Missions overseas. This infrastructure is managed and secured to current best practice.

Management is responsible for maintaining the system of internal controls and for its ongoing review and enhancement. In that regard, the Department has completed a review of its internal financial controls and, following on recommendations made in this review, an implementation plan is being prepared with a view to ensuring that the recommendations, as appropriate, are implemented. Such reviews take into account the findings and recommendations of Internal Audit Unit, the Audit Committee and the Office of the Comptroller and Auditor General.

DERMOT GALLAGHER

Accounting Officer

DEPARTMENT OF FOREIGN AFFAIRS

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2004 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-v.

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 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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá an Cuntas Leithreasa ar an Vóta do Chomhoibriú Idirnáisiúnta le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Gnóthaí Eachtracha i ndáil leis an Vóta do Chomhoibriú Idirnáisiúnta. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

COMMUNICATIONS, MARINE AND NATURAL RESOURCES

Account of the sum expended, in the year ending 31 December 2004, 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 Communications, Marine and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	32,057	31,508	-
A.2. TRAVEL AND SUBSISTENCE	2,080	2,854	4
A.3. INCIDENTAL EXPENSES	2,217	2,997	363
A.4. POSTAL AND TELECOM SERVICES	921	1,220	91
A.5. OFFICE MACHINERY	5,345	8,490	1,140
A.6. OFFICE PREMISES EXPENSES	1,130	1,920	105
A.7. CONSULTANCY SERVICES	2,613	2,381	97
A.8. EQUIPMENT, STORES AND MAINTENANCE	191	289	10
A.9. INFORMATION SOCIETY	1,295	1,311	98
A.10. EU PRESIDENCY	1,570	2,523	8
MARITIME SAFETY			
B.1. IRISH COAST GUARD	25,984	23,633	2,416
B.2. MARITIME SAFETY AND MARINE REGULATION	4,893	4,677	-
SHIPPING, HARBOURS AND TOURISM			
C.1. SEAPORTS AND SHIPPING	2,039	1,408	133
C.2. DEVELOPMENT AND UPGRADING OF HARBOURS FOR FISHERY PURPOSES	21,243	14,272	226
C.3. COAST PROTECTION AND MANAGEMENT	780	2,117	25
C.4. MARINE AND NATURAL RESOURCES TOURISM PROGRAMME	2,851	11	-
C.5. FORESHORE DEVELOPMENT	849	82	16
MARINE RESEARCH AND DEVELOPMENT			
D.1. MARINE INSTITUTE (GRANT-IN-AID)	18,956	18,952	-
D.2. SALMON RESEARCH AGENCY (GRANT-IN-AID)	259	259	-
D.3. NATIONAL SEABED SURVEY	4,300	4,514	(1)
SEAFOOD DEVELOPMENT			
E.1. BORD IASCAIGH MHARA (GRANT-IN-AID)	28,475	28,475	-
E.2. FISHERIES CONSERVATION AND MANAGEMENT INCLUDING SHELLFISH MONITORING PROGRAMME	2,300	1,558	87
E.3. FISH PROCESSING	1,500	1,045	-
E.4. AQUACULTURE DEVELOPMENT	4,930	4,462	-
E.5. AQUACULTURE LICENCES APPEALS BOARD	263	252	-
F. INLAND FISHERIES	23,018	21,880	140
ENERGY			
G.1. PETROLEUM SERVICES	2,579	2,579	-
G.2. ENERGY CONSERVATION (GRANT-IN-AID)	13,741	13,741	-
G.3. FARM ELECTRIFICATION SCHEME	150	65	-

COMMUNICATIONS

H.1. REGIONAL BROADBAND AND TECHNOLOGY DEMONSTRATION PROGRAMME	32,500	26,450	94
H.2. MULTIMEDIA DEVELOPMENTS	1,270	1,271	-

BROADCASTING

I.1. GRANT TO RADIO TELEFÍS ÉIREANN FOR BROADCASTING LICENCE FEES (GRANT-IN-AID)	167,294	160,569	-
I.2. PAYMENT TO AN POST FOR COLLECTION OF BROADCASTING LICENCE FEES	12,229	12,189	-
I.3. BROADCASTING COMMISSION OF IRELAND (GRANT-IN-AID)	6,345	4,991	-
I.4. RADIO TELEFÍS ÉIREANN - DEONTAS I LEITH THEILIFÍS NA GAELIGE (DEONTAS-I-gCABHAIR)	24,161	24,161	-
I.5. BROADCASTING FUND	8,804	8,451	-

MISCELLANEOUS

J. CHANGE MANAGEMENT FUND FOR NON-COMMERCIAL BODIES FUNDED BY THE DEPARTMENT	300	192	-
K. OTHER SERVICES	<u>4,496</u>	<u>3,331</u>	<u>225</u>

Gross Total	465,928	441,080	5,277
Deduct :-			
L. APPROPRIATIONS-IN-AID	<u>208,346</u>	<u>194,977</u>	<u>8,849</u>
Net Total	<u>257,582</u>	<u>246,103</u>	<u>(3,572)</u>

SURPLUS FOR THE YEAR € 11,479,228

DEFERRED SURRENDER € 10,000,000

SURPLUS TO BE SURRENDERED € 1,479,228

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

NOTES

1. OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			246,103
Changes in Capital Assets			
Purchases Cash	(2,768)		
Depreciation	<u>3,102</u>	334	
Assets under Development			
Cash Payments		(4,440)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(4,837)		
Increase in Stock	<u>(401)</u>	<u>(5,238)</u>	<u>(9,344)</u>
Direct Expenditure			236,759
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	18,852		
Notional Rents	<u>4,776</u>		<u>23,628</u>
Operating Cost			<u>260,387</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			10,876
Assets under Development (Note 4)			<u>8,392</u>
			19,268
Current Assets			
Stocks (Note 15)		879	
Prepayments		134	
Accrued Income		8,849	
Other Debit Balances:			
Suspense		11,469	
PMG Balance and Cash	25,887		
Orders Outstanding	<u>(24,973)</u>	<u>914</u>	
Total Current Assets		<u>22,245</u>	
Less Current Liabilities			
Accrued Expenses		5,411	
Other Credit Balances:			
Suspense	521		
Due to the State (Note 16)	<u>383</u>	904	
Net Liability to the Exchequer (Note 5)		<u>11,479</u>	
Total Current Liabilities		<u>17,794</u>	
Net Current Assets			<u>4,451</u>
Net Assets			<u>23,719</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Lands and Buildings €000	Office Furniture €000	Office/IT Equipment €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2004	3,924	3,056	16,735	17,097	40,812
Transfers to the Department of Agriculture and Food	(2,851)	(202)	(5,910)	(67)	(9,030)
Revaluation ¹	-	(852)	(5,162)	(3,837)	(9,851)
Additions	-	22	2,639	358	3,019
Gross Assets at 31 December 2004	<u>1,073</u>	<u>2,024</u>	<u>8,302</u>	<u>13,551</u>	<u>24,950</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2004	-	1,459	10,173	10,349	21,981
Depreciation on transfers	-	(118)	(2,569)	(14)	(2,701)
Revaluation ¹	-	(308)	(5,162)	(2,838)	(8,308)
Depreciation for the year	-	153	1,500	1,449	3,102
Cumulative Depreciation at 31 December 2004	-	<u>1,186</u>	<u>3,942</u>	<u>8,946</u>	<u>14,074</u>
Net Assets at 31 December 2004	<u>1,073</u>	<u>838</u>	<u>4,360</u>	<u>4,605</u>	<u>10,876</u>

Notes:

¹ Since the introduction of requirements in relation to the compilation of asset registers, this Department has been the subject of three significant Transfer of Functions Orders and consequently, a number of physical moves to new offices. In addition, Departmental Systems were not sufficiently developed and maintained to track and record asset movements, disposals and write-offs.

In 2004 the Department engaged consultants to identify and value all Departmental assets. This was a difficult and complex task given the range of assets owned by the Department. The exercise led to the revaluations shown, which arose from the re-categorisation of some items and the exclusion of others, mainly because the value threshold for inclusion of assets in asset registers was increased to €1,000 during 2004. In addition, the modernisation of Departmental IT infrastructure rendered obsolete a sizeable amount of equipment. These changes reflect a more accurate asset register together with enhanced traceability.

(a) The following fisheries are owned by the Minister for Communications, Marine and Natural Resources but are managed by the Central Fisheries Board or a Regional Fisheries Board:

- (i) Galway
- (ii) Owenea/Owentocker

(b) Lands and Buildings – these fall into two categories:

- (i) Land adjoining Mornington Jetty (0.8 hectares approximately).
- (ii) GPO, Henry Street Arcade.

(c) Lands transferred to the Department of Agriculture and Food:

- (i) Lands designated by the Forestry Act, 1998 to be transferred to Coillte Teoranta (517.545 hectares).
- (ii) Lands subsequent to the Forestry Act, 1998, which are designated for transfer to Dúchas (84.35 hectares).
- (iii) Lands designated as development sites and for sale or in the process of being sold (28.256 hectares).

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT
AS AT 31 DECEMBER 2004

	In-House Computer Applications €000
Amounts brought forward at 1 January 2004	7,225
Transfers to the Department of Agriculture and Food	(3,273)
Cash Payments for the Year	<u>4,440</u>
Amounts carried forward at 31 December 2004	<u>8,392</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 2004

	€000	€000
Surplus for the year		
Surplus to be surrendered	1,479	
Deferred Surrender	<u>10,000</u>	11,479
Exchequer Grant Undrawn		=
Net Liability to the Exchequer		<u>11,479</u>
Represented by:		
Debtors		
Net PMG position and cash	914	
Debit Balances: Suspense	<u>11,462</u>	12,383
Creditors		
Due to State	(383)	
Credit Balances: Suspense	<u>(521)</u>	<u>(904)</u>
		<u>11,479</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Pollution Costs Recovered	5,276
Conscience money	<u>100</u>
Total	<u>5,376</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(774)	Excess was due to unanticipated travel requirements and the necessity to charge to this subhead amounts incorrectly charged to suspense as mentioned in Note 11.
A.3.	(780)	Excess was due to unanticipated legal costs and the Department's involvement at the Moriarty Tribunal for which provision was not made in the Estimate.
A.4.	(299)	Excess was due to increased baseline telecommunications costs and upgrading connectivity to outlying offices.
A.5.	(3,145)	Excess was mainly due to the necessity to increase expenditure in order to maintain progress on the implementation of the Department's IT development plan.
A.6.	(790)	Excess was due to the maintenance costs of the Department's new offices and the increased cost of utilities.
A.8.	(98)	Excess was due to increased expenditure by the Geological Survey of Ireland on necessary external services and because of a change in the accounting treatment of project accounts.
A.10.	(953)	Excess arose primarily from unanticipated additional expenditure associated with conferences hosted by the Department during the EU Presidency in the Communications, Energy, Broadcasting, Maritime Transport and Seafood sectors.
B.1.	2,351	Savings arose because some capital projects did not proceed as planned. In addition the incidence of helicopter search and rescue operations was less than expected. A deferred surrender of €500,000 was approved.

C.1.	631	Savings were due to the level of progress and timing of expenditure and claims in relation to seaport and regional harbours.
C.2.	6,971	Progress on a number of projects was slower than expected. A deferred surrender of €1,270,000 was approved.
C.3.	(1,337)	Excess was due to an increase in expenditure to meet priority coast protection works.
C.4.	2,840	Savings arose because the progress of approved schemes was insufficient to enable payments to be made. A deferred surrender of €2,000,000 was approved.
C.5.	767	Savings arose because certain foreshore works did not proceed and there were no claims for refund of deposits under the offshore energy scheme.
E.2.	742	Savings arose mainly from delays in equipment purchases. A deferred surrender of €350,000 was approved.
E.3.	455	Savings reflect the timing of expenditure and claims under the Seafood Processing Programme.
E.4.	468	Savings reflect the slower than expected progress on schemes under this heading. A deferred surrender of €445,000 was approved.
G.3.	85	Savings arose because claims were less than expected on this demand-led scheme.
H.1.	6,050	Savings arose because some claims from Local Authorities in respect of communications infrastructure projects were not received in time for processing by year end. A deferred surrender of €4,770,000 was approved.
I.3.	1,354	Savings arose due to the pay and non-pay costs of the Broadcasting Commission of Ireland being less than anticipated and the fact that the Commission did not require drawdown of the voted capital provision.
J.	108	Savings arose because some projects did not materialise in the year of account.
K.	1,165	Savings arose mainly because of the pace of progress on compensation payments to owners of mineral rights. The savings were partly offset by expenditure under INTERREG, for which provision was not made in the Estimate, and on subscriptions to International Organisations.

8. APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Proceeds of fines and forfeitures in respect of fishery offences	540,000	265,618
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	349,000	555,002
3. Receipts from Radio, Telephone and Telegraph traffic	40,000	55,658
4. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	630,000	1,129,391
5. EU Recoupment in respect of expenditure on the conservation and management of fisheries	500,000	53,395
6. Aquaculture Licence Fees	350,000	335,456
7. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	8,135,000	5,422,766
8. Petroleum Infrastructure Support Group	32,000	2,559,476
9. Broadcasting Licence Fees	188,327,000	174,351,861
10. Geological Survey Receipts	85,000	104,061
11. Rent on Properties in GPO	223,000	219,096
12. EU FIFG Receipt - Aquaculture Development	4,060,000	4,217,275
13. EU FIFG Receipt - Fisheries Development	4,510,000	4,343,518
14. Recoupment for Seconded Staff	100,000	-
15. Miscellaneous	465,000	1,364,068
Total	208,346,000	194,976,641

Explanation of Variation

- Receipts under this heading are difficult to predict accurately.
- Surplus was due to increased activity arising from a larger number of surveys including new buildings and new entries to the register.
- The yield from this demand-led service cannot be predicted accurately.

4. Surplus was due to a number of significant initial payments received in respect of leases granted during the year.
5. Shortfall was due to the non-payment of an EU contribution in the year of account.
- 7.& 8. Taking these two headings together the outturn comes close to the Estimate. The provision for Petroleum Infrastructure Support Group was incorrectly included in the Estimate for item 7.
9. Shortfall occurred because licence sales were less than targeted and due to the non-receipt before year end of licence receipts totalling €7,008,000.
10. Demand for services and publications was greater than expected.
14. There were no claims for recoupment in 2004.
15. Receipts were buoyant in this category due to some items which had not been anticipated. The receipts comprise:

	€
Receipts in respect of International Subscriptions	471,391
Pension contributions from Marine Institute	265,529
Pension contributions from Broadcasting Commission of Ireland	260,435
Out-of-Date Orders	138,353
INTERREG	78,910
Closure of Suspense Accounts	78,536
Refund from Higher Education Authority	24,686
Helicopter Secondary Role	23,701
Coastal Protection Maintenance	13,292
Other	9,235
	<u>1,364,068</u>

9. COMMITMENTS

(A) Global Commitments

The figure for non-capital commitments likely to materialise in subsequent years is €119,226,000 inclusive of co-financing which might arise.

(B) Multi-Annual Capital Commitments

There were no commitments likely to materialise in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2004.

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	486,157	242	19	17,194
Overtime and extra attendance	858,133	257	35	49,395
Shift and roster allowances	717,391	70	58	13,951
Miscellaneous	79,956	9	7	13,100
Total extra remuneration	<u>2,141,637</u>			

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

11. MISCELLANEOUS ITEMS

€30,000 was paid as a contribution to plaintiffs' legal costs in settlement of judicial review proceedings concerning a performance audit of port companies (E164/1/2002).

€132,117 was paid in respect of a plaintiff's legal costs in an action arising out of a ferry accident (E164/1/2002).

€30,000 was paid in respect of the legal costs of an employee in a contractual dispute (E164/1/2001).

€20,000 was paid to a former employee on foot of an award by the Employment Appeals Tribunal (E164/1/2002).

€29,030 was spent on merit awards comprising 614 individual awards totalling €27,030 and a contribution of €2,000 to the retired staff Christmas party.

€230,195 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal.

€23,600 was received from the Change Management Fund, Subhead M. of Vote 6, Office of the Minister for Finance. The funds were applied as follows:

Subhead A.5. Office Machinery	€ 20,000
Subhead A.7. Consultancy Services	€ 3,600

€346,450 was received from the Information Society Fund, Subhead P. of Vote 6, Office of the Minister for Finance. The funds were applied as follows:

Subhead A.9. Information Society	€ 268,000
Subhead H.2. Multimedia Developments	€ 57,950
Subhead K. Other Services	€ 20,500

Official gifts to the value of €50,787 were given during the year.

€223,418 is included in this Account in respect of sums incorrectly charged to a suspense account over a number of years. In addition a sum of €16,709 was charged to the Vote in order to clear forty-two project accounts.

€63,055 was paid to three retired civil servants in receipt of Civil Service pensions who were re-engaged on a fee basis.

Interest accrued on refundable deposits for foreshore licences (offshore energy projects) amounted to €140,303 at 31 December 2004. The total contingent liability (including deposits) at end of year is €1,040,303.

Advances totalling €1,214,246 to Bula Ltd. together with the interest accrued thereon, amounting to €53,556,285 to 31 December 2004 were written off as irrecoverable (S411/9/98).

Under the provisions of Section 91 of the Finance Act 2004, €10,000,000 of the unspent allocation in respect of the capital elements of Subheads B.1., C.2., E.2., E.4., F. and H.1. was carried forward to 2005.

12. EU FUNDING

The outturn shown for Subheads C.2., G.2. and H.1. for 2004 includes expenditure which was co-financed from the European Regional Development Fund.

The outturn shown for Subheads E.1. and E.4. for 2004 includes expenditure which was co-financed from the Financial Instrument for Fisheries Guarantee (FIFG).

The outturn shown for Subhead E.2. for 2004 includes expenditure in respect of fisheries surveillance activities and equipment co-financed by the European Union.

The outturn shown for Subhead K. includes expenditure in respect of fisheries and aquaculture programmes co-financed under the Peace II Initiative from the Financial Instrument for Fisheries Guidance (FIFG) and safety, communications and energy programmes co-financed under the INTERREG IIIA Initiative from the European Regional Development Fund.

Funding received by the Vote in respect of FIFG and Fisheries Surveillance is shown as Appropriations-in-Aid.

The Marine Institute received €2,499,339 from the EU in 2004 in respect of research contracts.

13. COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions, Committees and Special Inquiries on account of which payments were made from the Vote in the year ended 31 December 2004 is as follows :

Commission, Committee or Special Inquiry	Subhead	Year of Appointment	Expenditure in 2004 €	Total Expenditure to 31 Dec 2004 €
National Salmon Commission	F.	2000	35,273	284,621

14. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of Communications, Marine and Natural Resources on the undermentioned Non-Voted Service in the year ended 31 December 2004

Petroleum Infrastructure Programme Fund 2004

	€
Balance at 1 January 2004	869,959
Grant (Subhead G.1.)	2,559,000
Payments 2004	<u>(458,499)</u>
Balance at 31 December 2004	<u>2,970,460</u>

15. STOCKS

Stocks at 31 December 2004 comprised:	€000
Geological Survey of Ireland	345
Communication Equipment	282
Stationery	26
Rescue Equipment	<u>226</u>
	<u>879</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Withholding Tax	228
Pensions	36
Value Added Tax	<u>119</u>
	<u>383</u>

17. CONTINGENT LIABILITY

There is potential for financial liabilities to arise in 2005 and forward years depending on the outcomes of current, pending and possible future EU and other legal actions. The amounts involved cannot be determined at this point.

18. ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control:

The Performance Management Development System (PMDS) assists in the assessment of the skills development of staff and of training requirements. By the end of 2004, 84 staff members had attended courses in public financial management and/or the analysis of financial statements, with a view towards ensuring that every Division would have sent a staff member on the relevant courses. In addition a significant number of staff days were expended on training for the installation in the Department of the new Financial Management Information System (FMIS) and the electronic travel and subsistence system. For 2005, the Department has arranged for the generic inter-Departmental financial management training course to be delivered to all relevant staff during 2005 and for further in-house training in financial management.

The Department has commenced progressive implementation of a risk management system in accordance with the central Risk Management Guidance for Government Departments and Offices. The Risk Management Committee, established as a sub-committee of the Management Committee, is reviewing Divisional assessments of risks which are reported upwards to it via the business planning process. The Audit Plan for 2005 was also drawn up using a risk assessment methodology, based on inputs from Heads of Functions.

The internal audit function and the Audit Committee, which has an external Chair, advise on an ongoing basis on the effectiveness of the Department's system of administrative and financial controls. The Audit Committee Charter provides for monitoring and review of the implementation of audit findings in the Department. The Department's fraud and irregularity policy has recently been updated by the issue to all staff of the Anti-Fraud Policy Statement, as approved by the Management Committee.

The Department has allocated considerable resources to install and maintain an up-to-date computer infrastructure, incorporating new operating systems, networks and security systems, and includes multiple layers of defence against external threats. A comprehensive set of ICT related policies have been issued to all staff. The Department's ICT systems are also subject to annual independent audit.

The recommendations of the report on the evaluation of internal financial controls are being implemented on an ongoing basis within the Department in parallel with the rollout of the Department's new FMIS. Internal financial controls are subject to on-going review in the context, in particular, of the roll-out of the Management Information Framework and the development and embedding of the Department's new FMIS, with internal audit advice as detailed above.

BRENDAN TUOHY

Accounting Officer

ROINN CUMARSÁIDE, MARA AGUS ACMHAINNÍ NÁDÚRTHA

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Communications, Marine and Natural Resources for 2004 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-v.

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 Communications, 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 2004. Attention is drawn to Chapter 11 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an d'Oifig an Aire Cumarsáide, Mara agus Acmhainní Nádurtha le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoch m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Cumarsáide, Mara agus Acmhainní Nádurtha. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar admhálacha agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 11 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

AGRICULTURE AND FOOD

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and the expenses of the Office of the Minister for Agriculture and Food, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	209,439	200,986	-
A.2. TRAVEL AND SUBSISTENCE	13,136	13,155	-
A.3. INCIDENTAL EXPENSES	7,589	6,135	73
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	6,783	7,512	(118)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	13,458	12,121	(1,820)
A.6. OFFICE PREMISES EXPENSES	6,368	5,707	(1,130)
A.7. CONSULTANCY SERVICES	6,587	6,535	170
A.8. SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	674	416	1
A.9. LABORATORY EQUIPMENT	1,200	437	578
A.10. EU PRESIDENCY	1,043	1,119	-
A.11. INFORMATION SOCIETY	230	227	35
PROGRAMME EXPENDITURE			
B. RESEARCH AND TRAINING	25,845	21,217	900
C. FOOD SAFETY (AND PUBLIC HEALTH), ANIMAL HEALTH & WELFARE AND PLANT HEALTH	187,743	161,375	7,739
D. INCOME AND MARKET SUPPORTS	31,396	24,220	1,596
E. INCOME SUPPORT IN DISADVANTAGED AREAS	231,500	237,745	1,616
F. AGRICULTURE AND THE ENVIRONMENT - RURAL ENVIRONMENT PROTECTION SCHEME	260,000	207,614	16,357
G. LAND MOBILITY (EARLY RETIREMENT / INSTALLATION AID SCHEMES)	94,300	79,709	(2,469)
H. DEVELOPMENT OF AGRICULTURE AND FOOD	51,339	30,797	74
I. FORESTRY	115,915	101,946	53
J. TEAGASC - GRANT-IN-AID FOR GENERAL EXPENSES	105,592	105,592	8,000
K. AN BORD BIA - GRANT-IN-AID FOR GENERAL EXPENSES	17,068	17,067	(7)
L. AN BORD GLAS - GRANT-IN-AID FOR GENERAL EXPENSES	2,463	2,463	-
M. FOOD AID DONATIONS - WORLD FOOD PROGRAMME (GRANT-IN-AID)	4,830	4,830	-
N. OTHER SERVICES	<u>10,720</u>	<u>10,061</u>	<u>1,058</u>
Gross Total	1,405,218	1,258,986	32,706
<i>Deduct :-</i>			
O. APPROPRIATIONS-IN-AID	<u>479,141</u>	<u>486,221</u>	<u>73,339</u>
Net Total	<u>926,077</u>	<u>772,765</u>	<u>(40,633)</u>
SURPLUS FOR THE YEAR	€ 153,311,550		
DEFERRED SURRENDER	€ 17,949,000		
SURPLUS TO BE SURRENDERED	€ 135,362,550		

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) This account has been prepared in accordance with the 2004 Revised Estimates for the Department of Agriculture and Food which took account of:
- (i) The consolidation and restructuring of the programme expenditure subheads (Subhead B. to Subhead N.).
 - (ii) The transfer of the Forestry Function from the Department of Communications, Marine and Natural Resources (Vote 30) with effect from 1 January 2004.
- (b) Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets and Stocks. The information supplied includes an element of estimation.

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			772,765
Changes in Capital Assets			
Purchases Cash	(4,837)		
Depreciation	<u>12,446</u>	7,609	
Assets under Development			
Cash Payments		(1,137)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(13,850)		
Decrease in Stock	<u>834</u>	<u>(13,016)</u>	<u>(6,544)</u>
Direct Expenditure			766,221
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			2,336
Notional Rents			<u>8,675</u>
Operating Cost			<u>777,232</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			41,794
Assets under Development (Note 5)			12,807
Current Assets			
Stocks (Note 16)		542	
Prepayments		3,580	
Accrued Income		73,392	
Other Debit Balances:			
Travel		270	
Department of Finance		5,247	
Intercompany Balance		423	
PMG Balance and Cash	98,810		
Outstanding Orders	<u>(72,665)</u>	<u>26,145</u>	
Total Current Assets		<u>109,599</u>	
Less Current Liabilities			
Accrued Expenses		36,286	
Deferred Income		53	
Other Credit Balances:			
Accounts Receivable Prepayments	5		
Overpayments on AR Debts	39		
Due to State (Note 17)	6,443		
Securities	3,056		
Change Management Fund	1,199		
Milk Quota sales/levies	593		
Cork & Dublin District Milk Board Funds	625		
Milk Super Levy 1% Retention	84		
Pesticides Fee for Reg/Pesticides Pay	668		
Training Fund	13		
Salaries deductions	2		
Uncashed cheques	462		
Land purchase annuities	18		
Travel	109		
AIBP Settlement	1,472		
NDP TB Research Project Abbotstown	41		
Animal Importation Notification Scheme	(36)		
Veterinary Ireland	10		
Freedom of Information	5		
Miscellaneous	<u>42</u>	<u>14,850</u>	
Net Liability to the Exchequer (Note 6)		<u>17,235</u>	
Total Current Liabilities		<u>68,424</u>	
Net Current Assets			<u>41,175</u>
Net Assets			<u>95,776</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment/ Other Machinery	Furniture and Fittings	Totals
	€000	€000	€000
Cost or Valuation at 1 January 2004	125,011	10,435	135,446
Transfers re Forest Service	5,977	202	6,179
Additions	17,757	362	18,119
Disposals	—	—	—
Gross Assets at 31 December 2004	<u>148,745</u>	<u>10,999</u>	<u>159,744</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	97,609	5,194	102,803
Transferred re Forest Service 1 January 2004	2,583	118	2,701
Depreciation for the year	11,147	1,299	12,446
Depreciation on Disposals	—	—	—
Cumulative Depreciation at 31 December 2004	<u>111,339</u>	<u>6,611</u>	<u>117,950</u>
Net Assets at 31 December 2004	<u>37,406</u>	<u>4,388</u>	<u>41,794</u>

Notes

- 1 Valuations of land and buildings held by the Department are not available. A schedule of land and buildings is maintained.
- 2 Lands relating to the Forestry function were transferred to the Department of Agriculture and Food at a value of €2.851million.
Office furniture and other IT equipment relating to the Forestry function were transferred to the Department of Agriculture and Food at a net book value of €3.478 million and assets under construction were transferred to the Department of Agriculture and Food at a value of €3.273million.
- 3 Lands relating to the Forestry function which were transferred from the Department of Communications, Marine and Natural (DCMNR) Resources fall into three categories:
 - (i) Lands designated by the Forestry Act, 1988 to be transferred to Coillte Teo (517.545 Hectares).
 - (ii) Lands subsequent to the Forestry Act, 1988 which are designated for transfer to Dúchas (84.35 hectares).
 - (iii) Lands designated as development sites and for sale or in the process of being sold (28.256 hectares).
- 4 The Minister, as successor to the Irish Land Commission, had the following lands on hand at 31 December 2004:

Agricultural	33 hectares
Non-Agricultural	655 hectares

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	Computer Applications
	€000
Amounts brought forward at 1 January 2004	21,679
Transferred from DCMNR re Forest Service as at 1 January 2004	3,273
Cash Payments for the Year	1,137
Transferred to Asset Register	<u>(13,282)</u>
Amounts carried forward at 31 December 2004	<u>12,807</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 2004

	€000	€000
Surplus for the Year		
Surplus to be surrendered	135,363	
Deferred Surrender	17,949	153,312
Exchequer Grant Undrawn		<u>(136,077)</u>
Net Liability to the Exchequer		<u>17,235</u>
Represented by:		
Debtors		
Net PMG position and cash	26,145	
Debit Balances: Suspense	<u>5,940</u>	32,085
Creditors		
Due to State	(6,443)	
Credit Balances: Suspense	<u>(8,407)</u>	<u>(14,850)</u>
		<u>17,235</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Agricultural Levies collected under EU Regulations and paid to the Exchequer	5,564,885
Dublin District Milk Board Pension Fund	14,412
Witness Expenses	5,340
Sale of Teagasc lands at Athy, Co. Kildare	173,710
Conscience Money	<u>50</u>
Total	<u>5,758,397</u>

8 EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.8.	258	All of the funding allocated to cover contingency measures was not required.
A.9.	763	The underspend was due to delays in procurement of equipment and a temporary downward revision in the facilities' management costs.
B.	4,628	The variation from estimate was due to a combination of a lower level of completion of projects than anticipated and a lower number of projects being approved in the food sector during the year.
C.	26,368	Savings in this subhead arose mainly from a continued reduction in the level of Bovine TB, Brucellosis and Scrapie. There were also savings in relation to other animal health measures and in relation to the rollout of the new animal health and movement computer systems.
D.	7,176	The saving arose due to the lower level of Intervention purchases and associated costs than originally anticipated.
F.	52,386	Savings in this subhead arose because of the later than anticipated introduction of the REPS 3 scheme.
G.	14,591	Uptake under the Scheme of Early Retirement was lower than anticipated resulting in savings of €11.32million while less applications under the Scheme of Installation Aid matured for payment than expected, accounting for savings in excess of €3million.
H.	20,542	Demand under the On-Farm Investment Schemes and the Marketing and Processing Scheme was less than originally estimated.
I.	13,969	The savings arose as there were less than expected new plantings under the Afforestation Programme.
N.	659	Less legal costs and pension payments were made than provided in the original estimate but the savings were partly offset by increased expenditure of €1million on International Co-operation.

9 APPROPRIATIONS-IN-AID

	Debit Subhead	Estimated €000	Realised €000	Liabilities/ Accrued Income €000
ADMINISTRATION				
1 Recoupment of salaries, etc. of officers on loan to outside bodies	A.1.	1	-	-
2 Forfeited deposits and securities under EU intervention, export refund, etc. arrangements		15	1,026	5
3 Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		17,771	15,800	1,985
4 Receipts from veterinary inspection fees for live exports		350	1,297	25
5 Receipts from fees for dairy premises inspection services		5,097	5,114	12
OTHER SERVICES				
6 Receipts from the sale of vaccines, livestock, farm produce, etc. at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B. & C.	436	892	95
7 Receipts from seed testing fees, certification fees, licensing fees, pesticides, registration fees, etc. and from Backweston Farm	B.	2,215	2,063	42
8 Receipts from licences and from sale and leasing of livestock etc.	B.	56	38	(1)
9 Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.	15,194	16,896	1,528
10 Land Commission receipts	N.	2,440	2,500	-
11 Other Receipts		180	371	70
RECEIPTS FROM EU UNDER EAGGF (GUARANTEE) REGULATIONS				
12 Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	D.	14,000	11,727	759
13 Intervention Stock losses, etc.	D.	1	-	-
14 NDP - Guarantee Receipts	E,F,G, & I	348,700	357,399	58,192
15 B.S.E. Receipts	C.	19,000	19,311	7,259
16 Veterinary Fund	C.	6,800	8,165	-
17 Other Guarantee Receipts from EU	D. & N.	962	872	-
RECEIPTS FROM EU UNDER STRUCTURAL REGULATIONS				
18 Operational Programme for Agriculture, Rural Development and Forestry (OPARDF), 1994 -1999		25,332	25,630	-
19 National Development Plan - Structural Receipts	H. & I.	<u>20,591</u>	<u>17,120</u>	<u>3,368</u>
		<u>479,141</u>	<u>486,221</u>	<u>73,339</u>

Explanation of Variations

- 2 Nominal amount provided for as receipts under this heading are extremely difficult to estimate as actual forfeitures are determined by events which are unknown at the time the estimate is formulated.
- 3 The level of fees refunded was less than estimated mainly due to a decrease in the number of animals slaughtered and less time spent by Department staff at product plants and cold stores.
- 4 The increase in the number of live exports during the year led to a higher level of veterinary inspection fee receipts than estimated.
- 6 Receipts from the sales of vaccines from the veterinary laboratories were higher than anticipated.
- 7 Fees received for work on the review of pesticide dossiers, carried out on behalf of the EU, were less than anticipated.
- 8 Less sheep recording fees were received than estimated due to the introduction of a new billing procedure near year end.
- 9 Receipts owing from 2003 and received in 2004 accounted for the higher level of receipts than estimated.
- 11 Receipts under this subhead are, by their nature, very difficult to anticipate.
- 12 The lower than anticipated level of receipts reflects the lack of intervention intake in beef and dairy products together with a higher than estimated level of sales out of intervention of butter and skimmed milk powder.
- 16 A higher level of EU contribution was approved than was originally provided for when the estimates were framed.
- 17 The amount eligible for recoupment under the School Milk Scheme was less than anticipated.
- 19 Two claims lodged in 2003 with the EU Commission were not received by year end.

10 COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads: €1,847,659,267

Of this amount €785,010,904 relates to the Forestry Function which was transferred from the Department of Communications, Marine and Natural Resources with effect from 1 January 2004.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	2,107,131	890	36	16,827
Overtime and extra attendance	9,135,629	2,217	472	47,712
Shift and roster allowances	252,634	44	14	8,625
Miscellaneous	<u>1,129,706</u>	1,834	28	24,406
Total extra remuneration	<u>12,625,100</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry over from 2004 of savings of €3,300,000 is included in the estimates for 2005.

A provision for deferred surrender of unspent capital of €17,949,000 was made under Section 91 of the Finance Act, 2004.

Payments totalling €150,000 were made to a staff member in an out of court settlement in respect of a personal injuries claim. [Subhead A.3. E61/4/70(10) of 22 March 2004].

An ex-gratia payment of €15,000 was made to a participant in the Rural Environmental Protection Scheme [Subhead F. (S90/45/99) 20 August 2004].

A payment of €20,325 was made in final settlement of the plaintiff's claim for costs arising from High Court proceedings under the milk quota regime [Subhead N. (S90/45/99 & S90/18/98) of 9 November 2004].

A payment of €242,696 was made to a plaintiff arising from High Court proceedings under the milk quota regime [Subhead N. (S90/18/98) of 13 March 2003].

A payment of €2,750,000 was made to a plaintiff arising from High Court proceedings.[Subhead N.(S90/45/99) of 1 December 2004].

Payments totalling €616,993 were made in respect of legal costs arising from the Tribunal of Inquiry into the Beef Processing Industry.

Ex-gratia payments totalling €1,000,000 were made to eighty three animal welfare organisations [Subhead C. (S90/2004)].

This account includes penalty interest payments amounting to €13,971 under the Prompt Payment of Accounts Act 1997 and as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

A total of €330,138 was paid in merit awards under the Administrative Budget Agreement. A total of 1,265 individuals and 65 groups benefited.

In addition to expenditure under Subheads A.1., A.2. and A.3. a sum of €46,699 was received from the Change Management Fund, Subhead M. of the Vote of the Office of the Minister for Finance.

	Reference	Amount €		
The following sum was written off:				
Meat Inspection Service Fees .	Sanction No.S90/17/2000 of 15 April 2004	83,140		
Old Headage & Premia Debts.	Sanction No.S90/17/2000 of 1st July 2004	281,525		
Bovine Tuberculosis and Brucellosis Eradication Scheme		2004	Total to 2004	
Statement of Payments and Receipts and Cumulative Totals to 31 December 2004		€m	€m	
Gross Cost				
Grants for Reactors (Subhead C.)		27	722	
Fees to Veterinary Surgeons (Subhead C.)		10	446	
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.) (Subhead C.)		16	259	
Administration Costs (Estimated)		<u>33</u>	<u>626</u>	
Total		<u>86</u>	<u>2,053</u>	
Receipts				
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (Subhead O.9.)		17	490	
EU contributions to Cost of Schemes (Subhead O.16.)		<u>7</u>	<u>67</u>	
Total		<u>24</u>	<u>557</u>	
Net Cost		<u>62</u>	<u>1,496</u>	

13 EU FUNDING

The outturn shown in Subheads C., D., E., F., G. and I. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in Subhead C. includes expenditure in respect of activities that are co-financed from the Veterinary Fund.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2004 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2004 €	Cumulative Expenditure to 2004 €
Tribunal of Inquiry into the Beef Processing Industry	1991	616,993	27,030,244

15 MISCELLANEOUS ACCOUNTS

World Food Programme (Grant-in-Aid) Account Account of Receipts and Payments in the Year Ended 31 December 2004

	€
Balance on 1 January 2004	NIL
Grant-in-Aid (Subhead M.)	<u>3,306,314</u>
	3,306,314
Contribution to World Food Programme	<u>3,306,314</u>
Balance on 31 December 2004	<u>NIL</u>

Food Aid Convention Under International Wheat Agreement (Grant-in-Aid) Account Account of the Receipts and Payments in the Year ended 31 December 2004

	€
Balance on 1 January 2004	NIL
Grant-in-Aid (Subhead M.)	<u>1,523,686</u>
	1,523,686
Expenditure	<u>1,523,686</u>
Balance on 31 December 2004	<u>NIL</u>

16 STOCKS

Stocks at 31 December 2004 comprise:	€000
Laboratory supplies, Chemicals	76
Stationery Supplies	190
Computer Supplies	39
Veterinary Supplies	46
Livestock	100
Agricultural Stock	33
Safety Items & First Aid Supplies	38
Cleaning Supplies	9
Fuel	<u>11</u>
	<u>542</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Withholding Tax	772
Value Added Tax	631
Relevant Contracts Tax	(41)
Superannuation	3
Intervention VAT	(1,791)
Department of Finance	6,815
Milk Board Staff	54
	<u>6,443</u>

18 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls:

A significant number of staff in the Accounts and Finance Divisions have undertaken or are undertaking courses in accounting / financial matters provided by the IPA and other bodies. In addition, two professional accountants on contract to the Department assist these Divisions.

A comprehensive training programme was undertaken in 2004 that delivered financial training to all staff responsible for financial transactions. In excess of 1,000 staff participated in Financial Procedures training and SAP Financial System reporting. In addition 100 staff from Finance and Accounts Divisions participated in a course on Basic Accrual Accounting. A further suite of courses is planned for 2005 to further roll out MIF training to senior management.

During 2004, the Department implemented the recommendations of a consultancy review of the risk management programme. The objective of the programme, as set out in the Department's Statement of Strategy, is to seek to assess the key risks (strategic, operational, financial, reputational) facing the Department in achieving its objectives and to outline measures, at departmental and divisional level, to address these risks. The Department took over responsibility for Forestry on 1 January 2004 and the risk management Programme was extended to the Forestry Service during 2004.

The Department has a strong commitment to the security of its information and communication technology systems, which is also independently reviewed. Documented backup/recovery procedures are in place for all critical data, including the use of secure offsite storage services and disaster recovery facilities. The Department has a dedicated IT Security Unit and is proactive in the development and promotion of IT security policies. ICT security arrangements are subject to review by the IT audit section of the Internal Audit Unit. In addition, the Department, in its role as a Paying Agency on behalf of the European Union is subject to an annual Accreditation audit, which includes a computer risk management review.

The Department is subject to a range of audits by the Comptroller and Auditor General, the Internal Audit Unit, the EU Court of Auditors, the EU Commission and by a professional accountancy firm which certifies the annual FEOGA Guarantee Account. In 2004, the Department was subject to approximately 3,000 audit person days by these bodies. In addition, the Department's Audit Committee, which includes 5 external members, approves and monitors the work plan of the Internal Audit Unit and reports to the Minister and the Secretary General on the implementation of that plan annually. The Internal Audit Unit carried out a comprehensive programme of audit during the year including an audit of compliance within the Department with the recommendations of the Mullarkey Report.

All of these arrangements ensure that the effectiveness for the system for administrative and financial controls is reviewed on an on-going basis.

T. Moran

Accounting Officer

DEPARTMENT OF AGRICULTURE AND FOOD

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 2004 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-v.

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 and Food. 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 2004. Attention is drawn to Chapter 12 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Talmhaíochta agus Bia le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Talmhaíochta agus Bia. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna thuairim leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 12 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de . bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

09 Meán Fómhair 2005

TRANSPORT

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, for payment of certain grants and grants-in-aid and certain other services.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1.	SALARIES, WAGES AND ALLOWANCES	23,850	22,869	-
A.2.	TRAVEL AND SUBSISTENCE	2,393	2,718	-
A.3.	INCIDENTAL EXPENSES	1,808	2,327	61
A.4.	POSTAL AND TELECOMMUNICATIONS SERVICES	816	834	3
A.5.	OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,125	1,108	13
A.6.	OFFICE PREMISES EXPENSES	597	753	6
A.7.	CONSULTANCY SERVICES	1,447	1,274	93
ROADS				
B.1.	ROAD IMPROVEMENT/MAINTENANCE			
	<i>Original</i>	1,288,000		
	<i>Supplementary</i>	<u>(9,261)</u>	1,278,739	1,238,739
B.2.	ROAD HAULAGE DEVELOPMENT PROGRAMME	259	162	-
B.3.	VEHICLE AND DRIVER LICENSING EXPENSES	637	704	-
B.4.	OTHER ROADS RELATED SERVICES			
	<i>Original</i>	4,787		
	<i>Supplementary</i>	<u>20,630</u>	25,417	22,666
				(5,329)
PUBLIC TRANSPORT				
C.1.	PUBLIC SERVICE PROVISION PAYMENTS TO C.I.E.			
	<i>Original</i>	260,229		
	<i>Supplementary</i>	<u>(3,000)</u>	257,229	257,229
C.2.	PUBLIC TRANSPORT PROJECTS			
	<i>Original</i>	13,153		
	<i>Supplementary</i>	<u>(2,897)</u>	10,256	10,642
C.3.	EXPENSES ASSOCIATED WITH DUBLIN LIGHT RAIL			
	<i>Original</i>	8,000		
	<i>Supplementary</i>	<u>11,438</u>	19,438	18,556
C.4.	CAPITAL COSTS OF DUBLIN LIGHT RAIL		125,000	130,000
C.5.	PUBLIC TRANSPORT SAFETY AND DEVELOPMENT			
	<i>Original</i>	187,504		
	<i>Supplementary</i>	<u>(16,820)</u>	170,684	165,670
C.6.	RAILWAY SAFETY COMMISSION ADMINISTRATION AND EXPENSES			
	<i>Original</i>	1,700		
	<i>Supplementary</i>	<u>(1,700)</u>	-	-
C.7.	RAILWAY PROCUREMENT AGENCY ADMINISTRATION AND EXPENSES		10,500	10,283
C.8.	DUBLIN TRANSPORTATION			
	<i>Original</i>	41,006		
	<i>Supplementary</i>	<u>(2,596)</u>	38,410	38,006
CIVIL AVIATION				
D.1.	AIRCRAFT ACCIDENT INVESTIGATION INSURANCE	270	102	-
D.2.	REGIONAL AIRPORTS	22,502	22,373	2,696
D.3.	PAYMENTS TO THE IRISH AVIATION AUTHORITY IN RESPECT OF EXEMPT SERVICES			
	<i>Original</i>	3,100		
	<i>Supplementary</i>	<u>1,512</u>	4,612	4,612

Transport**Vote 32**

		Estimate Provision €000	Outturn €000	Closing Accruals €000
	€000			
D.4.	MISCELLANEOUS AVIATION SERVICES			
	<i>Original</i>	225		
	<i>Supplementary</i>	<u>1,475</u>	1,700	1,715
D.5.	NORTH SOUTH CO-OPERATION		500	-
				-
	MISCELLANEOUS			
E.1.	SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS			
	<i>Original</i>	3,874		
	<i>Supplementary</i>	<u>175</u>	4,049	4,114
E.2.	MISCELLANEOUS SERVICES		125	16
E.3.	NATIONAL SAFETY COUNCIL			
	<i>Original</i>	2,886		
	<i>Supplementary</i>	<u>1,045</u>	<u>3,931</u>	<u>3,954</u>
				-
	Gross Total			
	<i>Original</i>	2,006,293		
	<i>Supplementary</i>	<u>1</u>	2,006,294	1,961,426
				(2,411)
Deduct :-				
F.	APPROPRIATIONS-IN-AID		<u>24,333</u>	<u>24,156</u>
				<u>11,942</u>
	Net Total			
	<i>Original</i>	1,981,960		
	<i>Supplementary</i>	<u>1</u>	<u>1,981,961</u>	<u>1,937,270</u>
				<u>(14,353)</u>
	SURPLUS FOR THE YEAR		€ 44,691,497	
	DEFERRED SURRENDER		€ 42,700,000	
	SURPLUS TO BE SURRENDERED		€ 1,991,497	

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Department's policy is to depreciate assets from the date of purchase. Similarly assets are depreciated only up to the date of disposal and not as stated in Paragraph 9 in the Statement of Accounting Policies and Principles in the preface to the Accounts.

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			1,937,270
Changes in Capital Assets			
Purchases Cash	(240)		
Depreciation	<u>396</u>	156	
Assets Under Development			
Cash Payments (Note 5)		(35)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(6,806)		
Increase in Stock	<u>(72)</u>	<u>(6,878)</u>	<u>(6,757)</u>
Direct Expenditure			1,930,513
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	18,134		
Notional Rents	<u>115</u>		<u>18,249</u>
Operating Cost			<u><u>1,948,762</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			1,040
Assets Under Development (Note 5)			-
Current Assets			
Stocks (Note 14)		367	
Prepayments		5,339	
Accrued Income		11,942	
Other Debit Balances:			
Retirement Lump Sum	74		
Driver Tester Imprest Balances	24		
Travel Pass Scheme	7		
General	<u>2</u>	107	
PMG Balance and Cash	45,521		
Orders Outstanding	<u>(2,606)</u>	<u>42,915</u>	
Total Current Assets		<u>60,670</u>	
Less Current Liabilities			
Accrued Expenses		2,928	
Other Credit Balances:			
Due to State (Note 15)	410		
Commission for Aviation Regulation	85		
Contributory Widows Pension Scheme	23		
General	<u>26</u>	544	
Net Liability to the Exchequer (Note 6)		<u>42,478</u>	
Total Current Liabilities		<u>45,950</u>	
Net Current Assets			<u>14,720</u>
Net Assets			<u>15,760</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Land and Buildings ²	Office Equipment	Furniture and Fittings	Motor Vehicles	Totals
	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2004	21	5,074	1,498	51	6,644
¹ Adjustments	(21)	(2,846)	(1,195)	31	(4,031)
Additions	-	326	29	-	355
Gross Assets at 31 December 2004	-	2,554	332	82	2,968
Accumulated Depreciation					
Opening Balance at 1 January 2004	21	3,970	907	17	4,915
¹ Adjustments	(21)	(2,571)	(809)	18	(3,383)
Depreciation for the year	-	347	33	16	396
Cumulative Depreciation at 31 December 2004	-	1,746	131	51	1,928
Net Assets at 31 December 2004	-	808	201	31	1,040

Notes:

- 1 These adjustments arose following a review of the Department's Asset Register. The register was updated in the context of the requirement set out by the Department of Finance to review the value threshold for inclusion of assets in assets registers upwards to €1,000 (see Circular 02/04 - Increase in the Value Threshold for Inclusion of Assets in Asset Registers).
- 2 The figures for land and buildings have been adjusted to reflect the transfer of title of Radio Stations in Malin Head and Valentia Island to the Department of Communications, Marine and Natural Resources.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	IT Projects €000
Amounts brought forward at 1 January 2004	80
Cash Payments for year	35
Transferred to Asset Register	(115)
Amounts carried forward at 31 December 2004	-

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		1,991
Deferred Surrender		42,700
Exchequer Grant Undrawn		(2,213)
Net Liability to the Exchequer		42,478
Represented by:		
Debtors		
Debit Balances: Suspense	107	
Net PMG position and cash	42,915	43,022
Creditors		
Due to State	(410)	
Credit Balances: Suspense	(134)	(544)
		42,478

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

Sub head	Less/(More) than Provided €000	Explanation
A.1.	981	The variation arose because of the non-filling of staff vacancies during 2004.
A.2.	(325)	The variation arose due to higher than anticipated travel & subsistence costs associated with driver testing and the EU Presidency.
A.3.	(519)	It is very difficult to accurately estimate the requirement for incidental expenditure in any given year. In 2004 a range of expenditure items including cleaning and legal costs were higher than anticipated.
A.6.	(156)	The variations in this subhead arose in part due to increased costs of office maintenance.
A.7.	173	The Departments' continued monitoring of the use of consultants is reflected in the costs in 2004 being lower than estimated.
B.1.	40,000	The variation arose due to delays on the completion of significant land acquisition agreements. The €40 million was carried over into 2005 in line with the capital envelope agreement.
B.2.	97	The variation arose due to a lower than anticipated draw down from this subhead by the Irish Road Haulage Association during 2004.
B.3.	(67)	The variation arose due to a requirement to obtain stocks of driving licences and application forms over and above those originally budgeted for leading to the additional costs.
B.4.	2,751	The final outturn reflects a reduced expenditure requirement in relation to the Taxi Hardship Payments Scheme due to the number of applicants who did not qualify for a payment under the scheme.
C.3.	882	The variations arose due to fact that public enquiry costs for Luas did not arise in 2004.
C.4.	(5,000)	Variations in the balances between different elements of the Public Transport Programme were matched by offsetting savings on subhead C.5.. Sanction for this was received from the Department of Finance.
C.5.	5,014	As C.4. above.
D.1.	168	The variation arose due to the insurance premium costs for accident investigation being less than estimated.
D.5.	500	The variation arose, as a liability in respect of the cost of the runway extension at Derry Airport in 2004 did not mature. The allocation was carried over into 2005 in line with the capital envelope agreement.
E.2.	109	The provision was based on an annual payment to Enterprise Ireland to cover all monitoring and approvals of tachograph workshops. However, in 2004 the National Standards Authority of Ireland provided this function for the Department and they were paid on a case-by-case basis, which has resulted in less than anticipated expenditure.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Recoupment for Seconded Staff	237,000	296,226
2 Road Transport Licence Fees	600,000	732,646
3 Irish Aviation Authority Refund of Subscriptions to International Organisations	3,926,000	4,028,770
4 Irish Aviation Authority Recoupment of Rents, etc.	305,000	305,113
5 Irish Aviation Authority Associated Costs	1,550,000	1,789,218
6 Recoupment of Costs of IAA Safety Audit	1,000	114,466
7 Recoupment of Costs from the Aviation Regulator's Office	1,000	-
8 Miscellaneous Receipts	153,000	470,219
9 Driving Test Fees	8,200,000	6,999,778
10 National Toll Roads	8,560,000	8,044,361
11 Vehicle Testing	800,000	810,170
12 LGF Recoupment for Driver Licensing costs	=	<u>565,073</u>
Total	<u>24,333,000</u>	<u>24,156,040</u>

Explanation of Variations

- 1 The amount recouped in respect of seconded staff was higher than anticipated.
- 2 The number of applications for licenses and the number of applications for vehicles to be added to licenses was greater than expected in 2004.
- 5 The Department's administrative costs such as salaries and overheads in overseeing and monitoring the IAA and for which the Department is reimbursed were higher than expected.
- 6 The variation arose as the recoupment of the cost of the IAA Audit was not anticipated.
- 8 Miscellaneous receipts are by their very nature difficult to estimate. The increase arose partly as the costs awarded by the District Court for the Medical Bureau of Road Safety expenses in examining blood samples was greater than anticipated.
- 9 The variation arose due to a reduction in the exceptional rate of receipt of applications for driving tests.
- 10 The shortfall reflects a small overestimate of projected 2003 traffic volumes and toll revenues.
- 12 The variation arose as the recoupment of driver licensing costs was not anticipated.

9 COMMITMENTS

(A) Global Commitments

	€
(i) Procurement Subheads:	20,899,861
(ii) Grant Subheads:	31,645,434

(B) Multi Annual Capital Commitments

Expenditure in 2005	4,200,000
Commitments to be met in subsequent years	8,000,000

10 MATURED LIABILITIES

The total of matured liabilities at 31 December 2004 was €192,653.

11 DETAILS OF EXTRA REMUNERATION

	Amount	Number of	Recipients of	Max. individual
	€	recipients	€6,350 or more	payment of €6,350 or more €
Higher, special or additional duties	410,821	164	27	20,738
Overtime and extra attendance	949,337	257	59	25,778
Shift and roster allowance	<u>1,284</u>	1	-	-
Total extra remuneration	<u>1,361,442</u>			

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

12 MISCELLANEOUS ITEMS

A total of €16,700 (gross) was spent on merit awards, i.e. a total of 68 individual awards resulting in individual payments ranging from €150 to €900.

A sum of €5,400 was received from the Change Management Fund, Subhead M. of the Vote for the Department of Finance.

This account includes penalty interest payments under the Prompt Payment of Accounts Act 1997 amounting to €2,324.

Under Section 91 of the Finance Act 2004, €42,700,000 of unspent allocation in respect of the capital element of Subheads, B.1., D.2. and D.5. was carried forward to 2005.

13 EU FUNDING

EU funding received by bodies under the aegis of this Department was as follows:

Funding under the European Regional Development Fund	€000
Public Transport Priority (Córas Iompair Éireann / Irish Rail)	36,462
Trans European Network - Transport	
Córas Iompair Éireann (Railway)	<u>500</u>
Total	<u><u>36,962</u></u>

14 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery and office supplies	32
IT Consumables, etc.	16
Specialised Consumables (Driver Licensing)	<u>319</u>
	<u><u>367</u></u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Withholding Tax	287
Value Added Tax	<u>123</u>
	<u><u>410</u></u>

16 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

Financial training is identified as a priority within the Department. Comprehensive financial training continues to be provided to Finance Division staff and ongoing financial training is being provided to Departmental staff dealing specifically with financial management responsibilities, management reporting and financial control issues. Training requirements in the financial management and management information areas are being further considered in the Department's implementation of the Management Information Framework, with a specific tailored training programme being established in this context aimed at all levels of management.

The Department has established a policy document, guidelines and a database for a Risk Register as part of its implementation of a comprehensive Risk Management System. Departmental-wide training is being provided to ensure effective use of the system.

The Department's computer systems continue to be managed to established industry best practice, with formal procedures for all aspects of system security, data security and backup in place. The implementation of these is regularly monitored and procedures are updated to deal with any new threats emerging. There are full procedures in place to ensure that the software used by the Department is reliable and secure.

A number of initiatives were undertaken, managed by the Department's Internal Audit Unit, in order to ensure the adequacy and effectiveness of the Department's system of administrative and financial controls. These initiatives included financial risk identification exercises, developments in respect of a unified approach to management information and improvements in the internal audit processes. A Systems Dossier Project was initiated to facilitate divisional and subsequently Departmental adherence to documented procedures for internal financial control.

JULIE O'NEILL

Accounting Officer
DEPARTMENT OF TRANSPORT
31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport for 2004 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-v.

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 Transport. 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 2004. Attention is drawn to Chapter 13 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Iompair le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Iompair. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 13 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2004, 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 other services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	29,299	29,313	-
A.2. TRAVEL AND SUBSISTENCE	948	1,065	30
A.3. INCIDENTAL EXPENSES	1,238	2,164	149
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	638	997	(23)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	6,820	3,304	138
A.6. OFFICE PREMISES EXPENSES	616	1,867	(252)
A.7. CONSULTANCY SERVICES	1,500	510	39
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) *	6,959,459	6,968,608	683,435
B.2. GRANTS TO HEALTH BOARDS IN RESPECT OF EXPENDITURE ON CASH ALLOWANCES AND CASH GRANTS	471,143	489,943	-
B.3. GRANTS ON BEHALF OF HEALTH BOARDS TO MEET THE EXPENSES OF THE GENERAL MEDICAL SERVICES (PAYMENTS) BOARD	1,150,000	1,150,000	-
B.4. GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY HOSPITALS *	18,720	18,820	2,023
B.5. PAYMENTS TO HEALTH AGENCIES IN RESPECT OF BALANCES OF GRANTS FOR YEARS PRIOR TO 2004	626,638	626,638	-
B.6. GRANTS TO RESEARCH BODIES	22,341	22,771	-
B.7. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (NATIONAL LOTTERY FUNDED)	10,478	10,478	-
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	14,231	14,231	-
B.9. GRANTS TO HEALTH BOARDS IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME	13,028	13,028	-

Service	Estimate	Outturn	Closing
OTHER SERVICES	Provision		Accruals
	€000	€000	€000
C. SUPERINTENDENT AND DISTRICT REGISTRARS	9	2	-
D. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	1,029	1,027	-
E. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	15,330	24,340	1,011
F.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES	54,058	55,304	(64)
F.2. THE FOOD SAFETY PROMOTION BOARD	6,200	6,167	-
F.3. THE HOSPITAL TREATMENT PURCHASE GROUP	44,000	44,000	-
F.4. IRELAND / NORTHERN IRELAND INTERREG	206	460	-
G.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	252	251	-
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 ACTS 1997 AND 2002	84,286	53,000	-
G.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	16,349	8,500	-
H. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES	9,386	10,065	1,636
I. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE	12,000	4,184	-
CAPITAL SERVICES			
J.1. BUILDING, EQUIPPING AND FURNISHING OF HOSPITALS AND OTHER HEALTH FACILITIES AND OF HIGHER EDUCATION FACILITIES IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME	441,530	434,530	-
J.2. BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (NATIONAL LOTTERY FUNDED)	2,539	2,539	-
J.3. INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES	60,000	67,000	-
J.4. INFORMATION SOCIETY - INITIATIVES IN THE HEALTH SECTOR, INCLUDING THE GENERAL MEDICAL SERVICES (PAYMENTS) BOARD	<u>5,000</u>	<u>3,979</u>	<u>-</u>
Gross Total	10,079,272	10,069,085	688,122
<i>Deduct :-</i>			
K. APPROPRIATIONS-IN-AID	<u>1,415,000</u>	<u>1,475,761</u>	<u>-</u>
Net Total	<u>8,664,272</u>	<u>8,593,324</u>	<u>688,122</u>
SURPLUS TO BE SURRENDERED	€ 70,948,010		

* 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

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.

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. The final balance in respect of 2000 has been agreed and will be paid to the Health Service Executive. Balances in respect of subsequent years will be received by the Health Service Executive 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 2004

	€000	€000	€000
Net Outturn			8,593,324
Changes in Capital Assets			
Purchases Cash	(1,167)		
Disposals Cash	4		
Depreciation	2,791		
Loss on Disposals	<u>110</u>	1,738	
Changes in Net Current Assets			
Increase in Closing Accruals	104,784		
Decrease in Stock	<u>89</u>	<u>104,873</u>	<u>106,611</u>
Direct Expenditure			8,699,935
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	11,139		
Notional Rents	<u>3,486</u>		<u>14,625</u>
Operating Cost			<u>8,714,560</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			7,945
Current Assets			
Stocks (Note 13)		275	
Prepayments		692	
Other Debit Balances:			
Recoupable Vaccines	4		
Compensation Tribunal	31,823		
Recoupable Salaries	297		
Recoupable Services	154		
Recoupable Travel Pass Scheme	9		
Recoupable Conferences	170		
EU Funding	97		
Other Suspense Items	<u>72</u>	<u>32,626</u>	
Total Current Assets		<u>33,593</u>	
Less Current Liabilities			
Accrued Expenses		3,356	
Balance due on foot of Health Agency Allocations		685,458	
Other Credit Balances:			
Due to State (Note 14)	852		
EU Funding	10		
Miscellaneous	<u>212</u>	1,074	
PMG Balance and Cash	7,008		
Orders Outstanding	<u>24,367</u>	31,375	
Net Liability to the Exchequer (Note 5)		<u>177</u>	
Total Current Liabilities		<u>721,440</u>	
Net Current Liabilities			<u>(687,847)</u>
Net Liabilities			<u>(679,902)</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	17,604	4,351	21,955
Additions	1,060	80	1,140
Disposals	(164)	(46)	(210)
Gross Assets at 31 December 2004	<u>18,500</u>	<u>4,385</u>	<u>22,885</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	8,681	3,537	12,218
Adjustment to opening balance for 2004	31	-	31
Depreciation for the year	2,617	174	2,791
Depreciation on Disposals	(92)	(8)	(100)
Cumulative Depreciation at 31 December 2004	<u>11,237</u>	<u>3,703</u>	<u>14,940</u>
Net Assets at 31 December 2004	<u>7,263</u>	<u>682</u>	<u>7,945</u>

Note on adjustment to depreciation for 2003

An error in the calculation of depreciation for 2003 resulted in the closing balance being understated.

Disclosure:**Land and Buildings:**

The above statement does not include Ionaïd Follain, Myshall, Co Carlow. Title to this property was registered in the name of the Minister for Health and Children on 7 April 2003. The title to the property is in the process of being transferred to the South Eastern Health Board.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2004

	€000	€000
Surplus to be surrendered		70,948
Exchequer Grant Undrawn		<u>(70,771)</u>
Net Liability to the Exchequer		<u>177</u>
Represented by:		
Debtors		
Debit Balances: Suspense		32,626
Creditors		
Due to State	(852)	
Net PMG position and cash	(31,375)	
Credit Balances: Suspense	<u>(222)</u>	<u>(32,449)</u>
		<u>177</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(926)	A range of office expenditure items including EU Presidency costs were higher than anticipated.
A.4.	(359)	The excess was due to higher than anticipated expenditure on telecommunications services related mainly to the General Register Office modernisation project.
A.5.	3,516	The saving arose because IT projects under development associated with the General Register Office did not progress as anticipated.
A.6.	(1,251)	The excess was due to costs incurred in equipping offices for the General Register Office and the records management project.
A.7.	990	The saving arose because the level of consultancy required was less than originally expected.
E.	(9,010)	Approved payments in respect of costs in relation to representation at Tribunals of Inquiry and certain legal settlements were greater than anticipated.
F.4.	(254)	The excess was due to a reassessment of the projects to be carried out in 2004 by the Special EU Programmes Body (SEUPB).
H.	(679)	The excess was due to the costs associated with activities related to anti-smoking and passive smoking campaigns and additional EU presidency costs.
I.	7,816	Payment of costs in relation to clinical negligence were less than anticipated.
J.3.	(7,000)	The excess was due to the need to maintain the pace of development and implementation of IT systems in the health services.
J.4.	1,021	The saving was due to timing issues related to certain projects.

7 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1 Receipts from health contributions	897,005,000	950,520,122
2 Receipts from certain excise duties on tobacco products	167,605,000	167,605,426
3 Recovery of cost of Health Services provided under regulations of the European Community	336,200,000	348,021,565
4 Recovery from the UK Department of Health and Social Security of their share of the Leopardstown Park Hospital	170,000	-
5 Searches and certified copies of entries of Births, Deaths and Marriages	400,000	448,286
6 Recoupment of certain Ophthalmic Services and Scheme costs from the Social Insurance Fund	4,500,000	4,138,031
7 Recoupment of certain Dental Treatment Services from the Social Insurance Fund	9,100,000	4,929,826
8 Miscellaneous	<u>20,000</u>	<u>97,574</u>
Total	<u>1,415,000,000</u>	<u>1,475,760,830</u>

Explanation of Variation

- 1 Receipts in respect of health contributions were higher than expected.
- 4 Claims for the years 1999 to 2002 were finalised with the UK Veterans' Agency. Full settlement of amounts outstanding for four years was made in June 2005. €0.704m was lodged as Appropriations-in-Aid to the Health Service Executive Vote. From 1 January 2005, all recoveries of costs for Leopardstown Park Hospital are transferred to the Health Service Executive.
- 5 Receipts in respect of searches and certified copies of entries of Births, Deaths and Marriages were higher than anticipated.
- 6 Receipts in respect of recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund were less than anticipated.
- 7 Receipts in respect of recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund were less than anticipated.
- 8 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
 Grant Subheads

4,344
 -

(B) Multi-Annual Capital Commitments

1	Legally enforceable capital commitments	Totals
		€000
	Expenditure in 2004	437,069
	Commitments to be met in subsequent years	604,300

2	Legally enforceable capital commitments	Cumulative spend to 31 Dec 2003 €m	Paid in 2004 €m	To be paid in subsequent years €m	Total €m
	Capital Projects over €6.3 million:				
	Beaumont Hospital-Equipment/Re-refurbishment programme	14.275	3.376	22.459	40.110
	Naas General Hospital - Phases 2 & 3a	67.540	4.266	3.924	75.730
	St James's Hospital - Phase 1H	28.585	5.200	5.515	39.300
	St James's Hospital - A&E expansion	2.428	5.157	1.415	9.000
	Mater/Temple Street Hospital - Phases 1 & 2	18.683	10.217	34.377	63.277
	Rotunda Hospital - Neo-natal ICU and top floor development	8.338	0.244	0.431	9.013
	St Vincent's Hospital, Elm Park - Phase 1	77.440	52.177	66.483	196.100
	James Connolly Memorial Hospital - Phase 1	56.872	0.117	4.883	61.872
	Our Lady's Hospital, Crumlin - Theatre Development	24.227	3.344	0.529	28.100
	Our Lady's Hospital, Crumlin - MRI Facility	-	0.090	8.610	8.700
	St Columcille's, Loughlinstown - Development	1.615	2.571	2.164	6.350
	National Rehabilitation Hospital - Development	-	-	14.400	14.400
	Tullamore General Hospital - Phases 1 & 2	36.039	30.395	55.101	121.535
	Portlaoise General Hospital - Development	28.125	0.058	3.408	31.591
	Kilkenny - Psychiatric Unit	6.928	-	1.116	8.044
	St Joseph's Hospital, Clonmel - Phase 1	30.849	1.806	8.545	41.200
	Cork University Hospital - Maternity Unit	28.354	24.964	6.882	60.200
	Cork University Hospital - A&E / DPU combined	13.064	7.726	2.290	23.080
	Cork University Hospital - Cardiac Services & Renal Dialysis Unit	1.123	1.723	3.571	6.417
	Cork University Hospital - Radiotherapy Unit	14.843	0.420	0.057	15.320
	Cork University Hospital - Infrastructure project	2.067	3.720	13.213	19.000
	UCHG - Phase 2	72.834	11.285	13.381	97.500
	Mayo General Hospital - Phase 2	45.509	1.640	0.547	47.696
	Roscommon County Hospital A&E Dept	4.614	2.242	0.244	7.100
	Birr - Unit for Older People	19.209	1.280	0.812	21.301
	Cavan - Nursing Unit Virginia	8.831	0.675	0.074	9.580
	St Ita's, Portrane - Supervision Unit for Children	6.602	-	2.288	8.890
	Meath Hospital - Older Person's Unit	0.519	5.550	1.986	8.055
	Hospital of the Assumption, Thurles	1.336	3.124	10.940	15.400

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 health services NDP, where certain facilities may take years to plan, construct and commission, the level of commitments will be greater than the funding available in the current year, i.e. much of the expenditure for future commitments shown above will take place beyond 2005.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	353,896	134	19	21,915
Overtime and extra attendance	595,892	258	28	29,879
Shift and roster allowances	<u>21,183</u>	6	2	6,832
Total extra remuneration	<u>970,971</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 €1,839,000 is included in the Estimates for 2005.

The liabilities recognised under Subheads B.1. and B.4. are made up as follows:

	€m
Approved expenditure withheld for payment in 2005	
Subhead B.1.	683.435
Subhead B.4.	<u>2.023</u>
Total	<u>685.458</u>

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 dependents without application of the statutory charge.

The Department paid an advance of €507,895 to the Health Insurance Authority in 2001 as provided for in the Health Insurance Act, 1994. This advance was made in respect of establishment costs. Section 7 of the Health Insurance (Amendment) Act, 2003 provides that the Minister for Health and Children with the consent of the Minister for Finance, may waive the repayment of all or part of the moneys advanced to the Authority before the passing of that Act. In accordance with this section, having regard to information provided by the Authority concerning establishment costs, the advance was waived in July 2004.

A total of €102,202 (cash-in-transit as at 31 December 2004) was received from the Department of Social & Family Affairs towards the costs of software development in respect of the GRO modernisation project.

Ex-gratia amounts totalling €6,245 were paid in 2004.

11 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2004 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2004 €	Cumulative Expenditure to 31 Dec 2004 €
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related matters	1999	17,772,726	40,167,580
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	2,559,936	10,827,197
Commission on Assisted Human Reproduction	2000	108,044	633,809
Ferns Inquiry	2003	563,688	773,991
Lourdes Inquiry	2004	1,260,524	1,260,524

12 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2004

Miscellaneous Allocation	€
Age Action Ireland Ltd, 30/31 Lower Camden Street, Dublin 2.	43,971
Aisling Group/Bradán Day Programme, 29 Tara Court Road, Navan, Co Meath.	50,000
Alpha One Foundation, RCSI Building, Beaumont Hospital, Dublin 9.	20,000
Alzheimer Day and Home Care, Kilknockan, Adare, Co Limerick.	20,000
Askea Day Care Centre, Askea, Carlow.	150,000
Asthma Society of Ireland, Eden House, 15/17 Eden Quay, Dublin 1.	9,306
AWARE, 72 Lower Leeson Street, Dublin 2.	30,000
Ballincollig Senior Citizens Club Ltd., T/A Westgate Foundation, Westgate, West Village, Ballincollig, Co Cork.	50,000
Ballinlough Community Association, Ballinlough Road, Cork.	30,000
Ballybane Active Retirement Association, 12 Cnoc na Coille, Ballybutt, Galway.	5,000
Brothers of Charity Services, Lanesboro Street, Roscommon.	40,000
Cahir Day Care Centre Ltd., Killeigh, Clonmel Road, Cahir, Co Tipperary.	50,000
Cappoquin & District Community Day Care Association, Bawnfaun, Cappoquin, Co Waterford.	8,248
Caring for Carers Ireland, Carers' Centre, Abbey Arcade, Abbey Street, Ennis.	30,000
Carnew Community Centre, Gorey Road, Carnew, Co Wicklow.	100,000
Carrigoran House, Newmarket-on-Fergus, Co Clare.	60,000
Cashel na Cor Learning Disability Association, Cockhill Road, Buncrana, Co Donegal.	60,000
Castlelyons Community Centre Management Committee, Kilcor, Castlelyons, Fermoy, Co Cork.	6,000
Centre for Disability Studies, John Henry Newman Building, UCD, Belfield, Dublin 4.	5,000
Charleville Sheltered Housing Services, Tower House, Church View, Love Lane, Charleville, Co Cork.	63,000
Clarecare, Harmony Road, Ennis, Co Clare.	35,000
Clifton Convalescent Home, Montenotte, Cork.	140,000
Club 91, Cloncallow, Ballymahon, Co Longford.	4,000
Conna Community Council Housing for the Elderly Association Ltd., Aghern, Conna, Co Cork.	54,024
Cystinosis Foundation Ireland (CFI), 10 Gleann na Smol, Stradbroke Road, Blackrock, Co Dublin.	30,000
Department of Medical Gerontology, Age-Related Health Care, Adelaide & Meath Hospital, Dublin 24.	15,000
Diabetes Federation of Ireland, S.W. Regional Resource & Information Centre, 7 Main Street, Tralee, Co Kerry.	13,000
Donoughmore, Knockea, Roxboro Senior Citizens Club, Rhuta, Ballysheedy, Co Limerick.	4,000
Dromcollogher & District Respite Care Centre, Ross, Drumcollogher, Co Limerick.	50,000
Drumcor and Community Active Age Group, Danesfort, Cavan, Co Cavan.	50,000
Dublin Aids Alliance, 53 Parnell Square West, Dublin 1.	6,500
Dun Laoghaire Active Retirement Association, 11 Woodlawn Park, Mounttown, Dun Laoghaire, Co Dublin.	1,880
Dun Laoghaire Lions Club, 19 Ardmeen Park, Blackrock, Co Dublin.	5,500
Elphin Social Services Ltd., Day Care Centre, Elphin, Co Roscommon.	20,000
Enniscorthy Branch of the Irish Red Cross, Ballinure, Marshalstown, Enniscorthy, Co Wexford.	20,000
Eurochild International Project (CWPC Ltd.), Tigh Filí, Thompson House, MacCurtain Street, Cork.	50,000
Family Life Centre, St. Brigid's, Cabinteely, Dublin 18.	20,000
Finglas Old Folks Group, 58 Cappagh Avenue, Finglas West, Dublin 11.	2,000
Friends of Ennistymon Hospital, Station Road, Lahinch, Co Clare.	50,000
Friends of St. Anthony's Hospital, Dunmanway Community Hospital, Co Cork.	68,500
Friends of St. Ita's Community Hospital, Killougheen, Newcastlewest, Co Limerick.	100,000
Friends of St. Patrick's Hospital, St Patrick's Hospital, John's Hill, Waterford.	100,000
Irish Anaesthetic and Recovery Nurses Association, PO Box 5, Togher, Cork.	10,000
Irish Association of Suicidology, 16 New Antrim Street, Castlebar, Co Mayo.	20,000
Irish Association of Suicidology, 16 New Antrim Street, Castlebar, Co Mayo.	10,000
Irish Cancer Society, 5 Northumberland Road, Dublin 4.	150,000
Irish Guide Dogs for the Blind, National Headquarters & Training Centre, Model Farm Road, Cork.	50,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12.	175,000
Irish Senior Citizens Parliament, 90 Fairview Strand, Dublin 3.	120,000
Irish Senior Citizens Parliament, 90 Fairview Strand, Dublin 3.	5,000
Kilteely-Dromkeen Housing Association, Drumkeen, Pallasgreen, Co Limerick.	9,500
Kolbe Pre-School, Triest House, Lea Road, Lea Road Industrial Park, Portarlington, Co Laois.	27,913
League of Friends of St. Camillus' Hospital, 2 Moyole Terrace, Ennis Road, Limerick.	30,000
Limerick Senior Citizens Club, Vokes Villas, Ballinacurra, Limerick.	22,000
Longford Active Retirement Association, 38 Templemichael, Glebe, Longford.	2,000
Lusk Community Unit for Older People, Station Road, Lusk, Co Dublin.	10,000
Marino and District Community Centre Ltd., 77 Griffith Court, Marino, Dublin 3.	20,000
Mayo Cancer Support Association, Fundraising Committee, St Patrick's Avenue, Castlebar, Co Mayo.	50,000
Mental Health Ireland, Mensana House, Adelaide Street, Dun Laoghaire, Co Dublin.	80,000
Missionary Sisters of the Holy Rosary, 42 Westpark Estate, Artane, Dublin 5.	50,000
Mitchelstown Senior Citizens Project Ltd., 31 Upper Cork Street, Mitchelstown, Co Cork.	46,000
Moore Community Council Ltd., Falty, Ballydangan, Athlone, Co Roscommon.	10,000
Mother McAuley Centre, 103 Mangerton Road, Drimnagh, Dublin 12.	120,000

Miscellaneous Allocation (Cont'd)

	€
National Leisure Council of the Pioneer Total Abstinence Association, Castleblakeney, Ballinasloe, Co Galway.	20,000
NEHB-ERHA-Aspire-IAA-Social Communication Research Programme, NEHB Regional Child & Family Centre, Dublin Road, Drogheda, Co Louth.	80,000
Networking Dublin 15 Ltd., Buzzardstown House, Buzzardstown, Mulhuddart, Dublin 15.	2,000
Open Heart House, 2 St. Mary's Place, Dublin 7.	10,000
Our Lady of Good Counsel School, Innismore, Ballincollig, Co Cork.	21,000
Parke Community Centre Committee, Parke, Castlebar, Co Mayo.	19,000
Portumna Social Services, Day Care Centre, Castle Avenue, Portumna, Co Galway.	48,000
Raheen Hospital Support Group, Raheen, Tuamgraney, Co Clare.	30,000
Raphoe Friday Club, Volt House, The Diamond, Raphoe, Co Donegal.	5,000
Resource Centre of St. Vincent de Paul, 18 Croydon Park Avenue, Marino, Dublin 3.	10,000
Roscrea Active Retirement Association, Ballystanley, Roscrea, Co Tipperary.	2,000
Serenity Active Retirement Association, Serenity House, Moville, Co Donegal.	6,000
Soroptimist International Club, The Elms, Underwood, Rochestown, Cork.	6,750
South Meath Alcohol and Substance Misuse Response, South Meath T.I.D.E., Riverbank, Trim, Co Meath.	1,000
South Westmeath Rural Transport Association, The Corner House, Glasson, Athlone, Co Westmeath.	15,600
Special Olympics Ireland, 4th Floor, Park House, North Circular Road, Dublin 7.	80,000
St. Christopher's Services Ltd., Leamore Park, Battery Road, Longford.	34,500
St. Gabriel's Parish Resource Centre, St. Gabriel's Road, Dollymount, Dublin 3.	25,000
St. John Ambulance Brigade, Southern Command, 49 Sarsfield Terrace, Richmond Hill, Cork.	50,000
St. Joseph's Association for the Mentally Handicapped, 53 Avondale Lawn, Blackrock, Co Dublin.	10,663
St. Vincent de Paul, St. Carthage's Conference, 16 New Street, Lismore, Co Waterford.	5,000
Summerhill Active Retirement Group, Third Age Centre, Summerhill, Co Meath.	30,000
Summerhill Active Retirement Group, Third Age Centre, Summerhill, Co Meath.	10,000
Tang Golden Years Club, Ardnacraney, Tang, Ballymahon, Co Westmeath.	3,000
Templemore Active Retirement Association, Roscrea Road, Templemore, Co Tipperary.	4,000
Templemore Community Social Service, Day Care Centre, Bank Street, Templemore, Co Tipperary.	50,843
The Alzheimer Society of Ireland, Day Care Centre, Kilmurray Court, Garryowen, Limerick.	40,000
The Association for Severely and Profoundly Mentally Handicapped, COPE Foundation, Montenotte, Cork.	62,002
The Bereaved by Suicide Foundation, 5 Whitethorn Grove, Celbridge, Co Kildare.	50,000
The Cleft Lip and Palate Association of Ireland, 152 Ard na Mara, Malahide, Co Dublin.	4,500
The Counselling Centre, 7 Father Matthew Street, Cork.	50,000
The Rosses Neighbourhood Youth Project (Donegal), The Old School House, Dungloe, Co Donegal.	4,800
Tolka River Project, Buzzardstown House, Buzzardstown, Mulhuddart, Dublin 15.	3,000
West of Ireland Alzheimer Foundation, Main Street, Ballindine, Co Mayo.	120,000
Williams Syndrome Association of Ireland, 13 Kilgarve Park, Ballinasloe, Co Galway.	30,000
Total	<u>3,631,000</u>

National Lottery Voted Funds: Payments in the year ended 31 December 2004

Block Allocations to Health Boards

	€
Eastern Regional Health Authority	550,000
Midland Health Board	375,000
Mid Western Health Board	370,000
North Eastern Health Board	370,000
North Western Health Board	303,000
South Eastern Health Board	396,000
Southern Health Board	401,000
Western Health Board	365,000
Total	<u>3,130,000</u>

Scheme of Grants to Voluntary Organisations

	€
Eastern Regional Health Authority	765,000
Midland Health Board	59,000
Mid Western Health Board	160,000
North Eastern Health Board	103,000
North Western Health Board	59,000
South Eastern Health Board	118,000
Southern Health Board	148,000
Western Health Board	103,000
Disability Federation of Ireland	10,000
Total	<u>1,525,000</u>

Department of Health and Children**Vote 33**

Respite Care Grant Scheme	€
Eastern Regional Health Authority	272,000
Midland Health Board	44,000
Mid Western Health Board	61,000
North Eastern Health Board	61,000
North Western Health Board	44,000
South Eastern Health Board	76,000
Southern Health Board	111,000
Western Health Board	<u>72,000</u>
Total	<u>741,000</u>
 Disadvantaged Youth Scheme	 €
Eastern Regional Health Authority	1,204,000
Midland Health Board	26,000
Mid Western Health Board	26,000
North Eastern Health Board	6,000
South Eastern Health Board	6,000
Southern Health Board	178,000
Western Health Board	<u>5,000</u>
Total	<u>1,451,000</u>
 Capital Expenditure	 €
Eastern Regional Health Authority	62,783
Midland Health Board	111,567
Mid Western Health Board	101,034
North Western Health Board	210,000
South Eastern Health Board	817,775
Southern Health Board	1,134,826
Western Health Board	<u>101,015</u>
Total	<u>2,539,000</u>
 Grand Total	 <u>13,017,000</u>

13 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	19
Pamphlets	224
IT Consumables	<u>32</u>
	<u>275</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	18
Pay Related Social Insurance	(1)
Withholding Tax	603
Value Added Tax	4
Pension Contributions	<u>228</u>
	<u>852</u>

15 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to further enhance the system of internal control in the areas of risk management, ICT security and internal audit.

In order to meet fully the recommendations contained in the Mullarkey Report, the Department has appointed management consultants to assist senior management in the establishment of a formal risk management framework. This will build on earlier work carried out by the Department which identified key risks associated with the transfer of functions to the Health Service Executive.

A review of the ICT security programme was undertaken during the year. This comprised of ICT risk analysis, business continuity/ disaster recovery planning and the implementation of enhanced security monitoring and control procedures. Further work will be undertaken in the coming year to maintain improvements in procedures.

In accordance with the recommendations made on internal audit last year and in order to meet best practice, the internal audit function is now supported by a new Audit Committee chaired by an independent external Chairman and one other external member. The resourcing of the Unit will be reviewed during the coming year having regard to the agreed work programme.

MICHAEL KELLY

Accounting Officer

DEPARTMENT OF HEALTH AND CHILDREN

23 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 2004 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-v.

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 2004. Attention is drawn to Chapter 14 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Sláinte agus Leanaí le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Sláinte agus Leanaí. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Thugtar aird ar Chaibidil 14 de mo Thuarascáil le haghaidh 2004 ar na ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

ENTERPRISE, TRADE AND EMPLOYMENT

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, for payment of certain subsidies, grants and grants-in-aid and for the payment of certain grants under cash-limited schemes.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	30,414	30,460	-
A.2. TRAVEL AND SUBSISTENCE	1,453	1,543	146
A.3. INCIDENTAL EXPENSES	1,370	1,663	35
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	932	1,043	23
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	4,603	4,889	(149)
A.6. OFFICE PREMISES EXPENSES	1,807	2,441	76
A.7. CONSULTANCY SERVICES	520	363	-
A.8. ADVERTISING AND INFORMATION RESOURCES	390	269	(7)
A.9. OFFICE OF THE DIRECTOR OF CORPORATE ENFORCEMENT	4,250	3,067	32
A.10. LABOUR COURT	2,489	2,289	-
A.11. EU PRESIDENCY	3,170	2,552	-
A.12. INFORMATION SOCIETY - eGOVERNMENT BASIS PROJECT	778	477	7
ENTERPRISE, AGENCIES, SCIENCE, AND TECHNOLOGY			
B.1. FORFÁS - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	22,825	22,395	-
B.2. INTERTRADE IRELAND	8,705	7,127	-
C.1. IDA IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	34,164	34,164	-
C.2. IDA IRELAND - GRANTS TO INDUSTRY	81,835	45,950	-
C.3. IDA IRELAND - GRANT FOR BUILDING OPERATIONS	3,102	3,102	-
D.1. ENTERPRISE IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	91,386	88,386	-
D.2. ENTERPRISE IRELAND - GRANT TO INDUSTRY	53,788	47,588	-
D.3. ENTERPRISE IRELAND - GRANT FOR CAPITAL EXPENDITURE	3,216	3,216	-
E.1. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	100	0	-
E.2. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANTS TO INDUSTRY	2,500	1,045	-
F. SCIENCE AND TECHNOLOGY DEVELOPMENT PROGRAMME/ SCIENCE FOUNDATION IRELAND	201,334	194,809	-
G. COUNTY ENTERPRISE DEVELOPMENT	28,587	28,133	6
H. MONITORING AND EVALUATION OF EU PROGRAMMES	173	134	-
I.1. NATIONAL STANDARDS AUTHORITY OF IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	5,406	5,406	-
I.2. NITRIGIN ÉIREANN TEORANTA	150	150	-
J.1. LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME - PAYMENTS TO ICC BANK plc.	526	116	-
J.2. INFORMATION SOCIETY - eCOMMERCE INITIATIVE	1,500	202	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
LABOUR FORCE DEVELOPMENT			
K.1. FÁS ADMINISTRATION AND GENERAL EXPENSES	128,007	128,007	-
K.2. FÁS TRAINING AND INTEGRATION SUPPORTS	53,987	53,987	-
K.3. FÁS EMPLOYMENT PROGRAMMES	352,020	347,164	-
K.4. FÁS CAPITAL	22,741	21,741	-
L. GRANT TO IRISH NATIONAL ORGANISATION FOR THE UNEMPLOYED	48	48	-
M.1. TECHNICAL SUPPORT FOR COMMUNITY INITIATIVES	851	817	4
M.2. MATCHING FUNDING FOR COMMUNITY INITIATIVES	202	179	8
M.3. OPERATIONAL PROGRAMME FOR HUMAN RESOURCES DEVELOPMENT - TECHNICAL DEVELOPMENT	616	282	(1)
M.4. LEONARDO PROGRAMME	119	115	-
M.5. EQUAL COMMUNITY INITIATIVE DEVELOPMENT PARTNERSHIPS	6,575	5,426	-
EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS			
N. LABOUR RELATIONS COMMISSION - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	4,342	4,303	-
O. GRANTS FOR TRADE UNION EDUCATION AND ADVISORY SERVICES	1,080	1,080	-
P. TRADE UNION AMALGAMATIONS	137	0	-
COMMERCE, CONSUMERS AND COMPETITION			
Q. GRANT TO THE COMPETITION AUTHORITY	3,969	4,130	-
R.1. OFFICE OF THE DIRECTOR OF CONSUMER AFFAIRS - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	3,933	3,409	10
R.2. CONSUMERS ASSOCIATION OF IRELAND	63	63	-
R.3. GRANT TO THE NATIONAL CLEARING HOUSE FOR EEJ-NET	34	34	-
S.1. COMPANIES REGISTRATION OFFICE - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	8,355	8,165	102
S.2. IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY (GRANT-IN-AID)	641	320	5
S.3. PERSONAL INJURIES ASSESSMENT BOARD	5,000	4,683	-
HEALTH AND SAFETY			
T. NATIONAL AUTHORITY FOR OCCUPATIONAL SAFETY AND HEALTH - GRANT FOR ADMINISTRATION AND AFFAIRS	14,334	14,993	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES			
U. RESEARCH INCLUDING MANPOWER SURVEYS	342	36	4
V. NATIONAL FRAMEWORK COMMITTEE FOR WORK/LIFE BALANCE POLICIES	259	259	(123)
W. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS, ETC.	12,489	12,463	-
X.1. COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES	613	605	-
X.2. MISCELLANEOUS PAYMENTS	687	453	-
X.3. SUPERANNUATION AND PENSIONS FOR MEMBERS OF THE LABOUR COURT, THE RESTRICTIVE PRACTICES COMMISSION	770	542	-
X.4. EXPORT CREDIT INSURANCE - REFUND TO THE EXCHEQUER	<u>1</u>	0	-
Gross Total	1,213,688	1,146,283	178
<i>Deduct :-</i>			
Y. APPROPRIATIONS-IN-AID	<u>89,217</u>	<u>111,078</u>	<u>(4,632)</u>
Net Total	<u>1,124,471</u>	<u>1,035,205</u>	<u>4,810</u>
SURPLUS FOR THE YEAR	€ 89,266,445		
DEFERRED SURRENDER	€ 34,237,000		
SURPLUS TO BE SURRENDERED	€ 55,029,445		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			1,035,205
Changes in Capital Assets			
Purchases Cash	(920)		
Depreciation	3,730		
Loss on Disposals	<u>248</u>	3,058	
Assets under Development			
Cash Payments		(2,451)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,601)		
Decrease in Stock	<u>30</u>	<u>(1,571)</u>	<u>(964)</u>
Direct Expenditure			1,034,241
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	21,738		
Notional Rents	<u>2,469</u>		<u>24,207</u>
Operating Cost			<u>1,058,448</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			14,139
Assets under Development (Note 4)			<u>638</u> 14,777
Current Assets			
Stocks (Note 17)		182	
Prepayments		406	
Accrued Income		162	
Other Debit Balances:			
Imprests Advanced	18		
Department of Justice, Equality and Law Reform	35		
Department of Arts, Sport and Tourism	7		
European Union Funds	-		
Miscellaneous Debit Balances	65		
Recoupable Expenditure	<u>1,128</u>	1,253	
PMG Balance and Cash	49,043		
Orders Outstanding	<u>(7,001)</u>	<u>42,042</u>	
Total Current Assets		<u>44,045</u>	
Less Current Liabilities			
Accrued Expenses		584	
Deferred Income		4,794	
Other Credit Balances:			
Due to State (Note 17)	2,587		
European Union Funds	1,601		
Miscellaneous Credit Balances	<u>2,002</u>	6,190	
Net Liability to the Exchequer (Note 5)		37,105	
Total Current Liabilities		<u>48,673</u>	
Net Current Liabilities			<u>(4,628)</u>
Net Assets			<u>10,149</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	10	22,855	8,383	31,248
Additions	-	3,572	268	3,840
Disposals	-	(769)	(193)	(962)
Gross Assets at 31 December 2004	<u>10</u>	<u>25,658</u>	<u>8,458</u>	<u>34,126</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2004	2	12,968	4,001	16,971
Depreciation for the year	2	2,869	859	3,730
Depreciation on Disposals	-	(682)	(32)	(714)
Cumulative Depreciation at 31 December 2004	<u>4</u>	<u>15,155</u>	<u>4,828</u>	<u>19,987</u>
Net Assets at 31 December 2004	<u>6</u>	<u>10,503</u>	<u>3,630</u>	<u>14,139</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts brought forward at 1 January 2004	1,113
Cash paid in 2002/2003 but not included in opening balance	27
Cash Payments for the Year	2,451
Transferred to Asset Register	(2,953)
Amounts carried forward at 31 December 2004	<u>638</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 2004**

	€000	€000
Surplus to be surrendered	55,029	
Deferred Surrender 2004	<u>34,237</u>	89,266
Exchequer Grant Undrawn		<u>(52,161)</u>
Net Liability to the Exchequer		<u>37,105</u>
Represented by:		
Debtors		
Net PMG position and cash	42,042	
Debit Balances: Suspense	<u>1,253</u>	43,295
Creditors		
Due to State	(2,587)	
Credit Balances: Suspense	<u>(3,603)</u>	<u>(6,190)</u>
		<u>37,105</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Export Credit - Recoveries from Iraq	-	2,201,500
IDA Ireland Interconnectivity Project Receipts	-	226,137
IDA Ireland Grant Refunds	-	7,639,309
IDA Ireland Administration Refunds	-	1,630,000
Enterprise Ireland - Grant Refunds & Sale of Investments	-	2,822,411
Enterprise Ireland - Own Resource Income	-	437,940
Enterprise Ireland - Sale of Assets	-	67,854
FAS Sale of Assets	<u>20,000</u>	<u>20,289</u>
	<u>20,000</u>	<u>15,045,440</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.6	(634)	In 2004, refurbishment projects were carried out in several of the Department's buildings. A large proportion of this work was identified at the beginning of the year and the projected costs were put in place to cope within the budget provided. However, during the year, additional staffing put further pressure on cramped office spaces which required refurbishment and modular refurnishing for health and safety reasons. Urgent spending was also required to respond to several crisis situations. Core expenditure rose dramatically during the year and the cost of the heating, lighting and maintenance increased above expectation. An OPW service charge also increased the expenditure on maintenance.
A.7	157	The underspend is due to savings made on a number of consultancy projects which were completed at a lower cost than the original estimate, the non start-up of one project, which will now commence in 2005 and the late start-up of some approved projects which will now conclude in 2005.
A.8	121	Departmental requirements for general advertising were less than in previous years and the impact of the official Languages Act, 2003 on the advertising budget did not materialise as early as anticipated.
A.9	1,183	The saving arose principally on the non-pay side of the ODCE budget. Due to delays in progressing a number of cases, the requirement for external legal and professional support did not materialise to the level anticipated resulting in a significant saving. There is now a large number of investigation and enforcement cases on hand and a substantial increase in expenditure by ODCE is anticipated in 2005.
A.11	618	The total budget of €3.17m (including a carryover of €1.1m from 2003) provided for all Department administrative expenditure arising from the Irish Presidency. The estimate was based on the anticipated costs of all Presidency events together with other appropriate costs related to salaries, travel and subsistence and ancillary expenditure. The saving stemmed from the difficulty in estimating accurately the final costs of many of these expenditure items so far in advance of the Presidency.
A.12	301	The BASIS project is a cross-departmental eGovernment project designed to make it easier for business to deal with Government through the greater use of ICTs. Part of the work of the BASIS project is to implement an online system of Work Permit applications in this Department which would also facilitate the exchange and re-use of data held in a number of Government agencies. Due to a requirement to review the business process, delays have been experienced in the initial stages of the project. The design phase will now conclude in April 2005. As a result, the implementation phase was pushed back into 2005 and consequently the funds set aside from the BASIS 2004 allocation for the implementation of the Work Permits system could not be spent.

Sub-head	Less/(More) Than Provided €000	Explanation
B.2	1,578	Following the suspension of the Northern Assembly and Executive in October 2002, the Irish and British Governments agreed that no new functions could be conferred on the Implementation Bodies resulting in the curtailment of InterTradeIreland's capacity to roll-out new initiatives. In addition, as the Agency is funded jointly by this Department and the Department of Enterprise Trade and Investment in Northern Ireland, it is obliged to satisfy differing compliance requirements in both jurisdictions. Since the North/South Implementation Bodies are relatively new, governance procedures have dictated that greater than anticipated time be devoted to ensuring that the Body meets its compliance requirements. This has delayed the roll-out of programmes in 2004. As the Agency's operating currency is Sterling, the Euro/Sterling exchange rate fluctuations also impacted on the drawdown of funds from this Department.
C.2	35,885	It is very difficult to predict the exact outturn of this subhead from year to year as expenditure is driven by company demand and economic activity. Provision of €81,835,000 provided for at the beginning of the year, turned out to be significantly in excess of actual demand. The savings, which amount to 44% of the allocation, were due to a significant reduction in claims for payments of grants already approved being received in the final quarter of 2004 compared to previous years. It is likely that grants will be drawn down at a later date.
D.2	6,200	The following underspends totalling €12.3m arose in 2004: <ul style="list-style-type: none"> ·€5m for Webworks primarily due to delays in the Planning process; ·€1m for Incubators primarily due to delays in construction; ·€3.3m for Grants & Equity to Industry due to less than expected demand from clients; ·€1m for Third Party Agencies due to less than expected demand from Shannon Development clients; ·€2m for Events and Marketing Support primarily due to cancelled projects necessitated from EI's organisational restructuring. A temporary overspend of €6.1m arose with regard to Venture Capital funding due to bridging finance being required to make a payment to a Venture Capital fund in advance of a refund being paid to EI from a different Venture Capital fund. Accordingly, the net saving under Subhead D.2. was €6.2m.
E.1	100	An allocation of €100,000 was made available for the administration costs of Shannon Development in 2004. Similar to recent years the Company did not require drawdown of these moneys as all administration expenditure was funded from the company's own income.
E.2	1,455	Similar to Subhead C.2., the demand led nature of the grants drawdown process makes it difficult to predict exactly the level of outturn for the year. In addition, Shannon Development received grant refunds of €422,303 in 2004 which were recycled as new grant payments in place of funds allocated by the Exchequer.
H	39	This subhead caters for spend on both the current Productive Sector Operational Programme (PSOP) and closure of the old Industry Operational Programme. The closure of the old OP, the precise cost of which was difficult to predict, was completed in June. Under the current PSOP costs were lower than anticipated as there were no major publication or evaluation costs.
J.1	410	The estimate of the level of subsidy required under the scheme was provided by ICC Bank (now Bank of Scotland) which administers the Small Business Expansion Loan Scheme. Due to favourable economic conditions, many of the original loans have been paid back ahead of schedule and the anticipated degree of subsidy was not required. Early repayment of loans gives rise to a lesser interest subsidy payable on the part of the Exchequer.
J.2	1,298	The primary focus for expenditure under this subhead over the last 4 years was on specific initiatives to encourage SMEs, including micro enterprises, to engage more effectively with ICTs. Many of these initiatives were stand alone projects and did not integrate with one another. A decision was taken at the end of 2003 to concentrate available resources in 2004 on assessing the actual level of engagement with ICTs by Irish enterprises and developing a new eBusiness strategy. This strategy was launched in December 2004. Due to concentration on this new strategy, the Department was not in a position to canvas proposals for new projects resulting in lower expenditure than estimated.
M.2	23	A number of projects were unable to drawdown match funding amounts due to non compliance with outstanding requirements.

Sub-head	Less/(More) Than Provided €000	Explanation
M.3	334	Savings are attributable to vacancies in the ESF Financial Control Unit throughout 2004, the delay in the redevelopment of the ESF website which had been planned for 2004 and efficiencies in the administration of the ESF Unit.
M.5	1,149	The drawdown of funds from this subhead is dependent on expenditure levels and expenditure returns of the 21 projects funded under EQUAL. The level of expenditure was less than anticipated due primarily to delays in receipt of projects returns.
P	137	As it is difficult to predict the expenditure under this subhead, the practice is to provide for an approximate and, if necessary, to seek a virement from savings elsewhere in the Vote. During 2004, there were no applications for payments under this subhead and accordingly, there was no expenditure during the year.
Q	(161)	The excess in the Competition Authority's expenditure arose from the cost to the Authority of legal fees emanating from a high volume of court proceedings brought by the Authority to enforce competition law. The Authority's budget includes an annual allocation of €125,000 towards legal costs for enforcement activities. It is not possible to anticipate what level of costs will be incurred in any one year or whether the Authority will be awarded costs by the Courts. Due to the high level of court actions taken by the Authority in 2004, the initial allocation was inadequate and the Department of Finance agreed to the virement of an additional €350,000 to the Authority to cover its expenses.
R.1	524	The savings in the Pay element (€173,484) arose due to the movement of staff and delays in vacancies being filled. In addition three staff members were on reduced pay due to long term sick leave. In the Non-Pay element (€352,044) small savings arose under most nominal codes. However larger savings arose in Legal Fees, which are difficult to anticipate accurately, Advertising, Training, ECC Grant and general maintenance/housekeeping codes.
S.2	321	The Bill establishing IAASA was signed by the President in December 2003. It was expected that the Authority would be established during 2004 and that full staffing and office accommodation would follow swiftly. Due to unforeseen difficulties however, the only staff employed so far are a CEO designate, appointed in July 2004, and an Assistant Principal on secondment from the Department.
S.3	317	In advance of the launch of the Personal Injuries Assessment Board, there was a rush by solicitors' offices to issue proceedings in the personal injury cases they had in hand. This resulted in a relatively low volume of cases being referred to PIAB for the remainder of 2004. For this reason, recruitment of the full staffing complement of 85 permanent staff sanctioned for the core office in Tallaght was delayed resulting in a substantial saving on pay for the PIAB in 2004.
T	(659)	A virement of €660K was authorised by Department of Finance to support the implementation of a new Customer Service Improvement Plan by the National Authority for Occupational Safety and Health entitled "Workplace Contact". While the Authority had included this Plan in the estimate for 2005, preparations commenced in 2004 and the virement was used to fund some roll-out costs incurred before end of 2004. Expenditure was mainly on software, consultancy and a small amount of hardware.
U	306	The variation between the Estimate and Outturn is due to the fact that a number of Research projects, which it had been intended to undertake in 2004, did not commence in that year and will now proceed in 2005.
X.2	234	This Subhead provides for legal and miscellaneous expenses incurred by the department. These are unpredictable by nature and difficult to estimate.
X.3	228	This subhead includes a provision for payment of death gratuities and possible spouses and children's pension in the event of the death in service of a current member of the Labour Court or Competition Authority. It also includes a provision for cases of unplanned retirement before maximum retirement age, e.g. retirement on grounds of ill health. As none of these circumstances arose in 2004 the total estimate was not required.
X.4	1	No estimate was provided for X.4 for 2004 during 2003 as Export Credit was in transition. The €1,000 was notified to maintain the subhead in the interim.

8 APPROPRIATIONS-IN-AID

	<u>Estimated</u> €	<u>Realised</u> €
1. Receipts from the Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	2,000,000	3,168,366
2. Work Permit Fees	9,000,000	12,863,802
3. Employment Agency Licences	250,000	238,500
4. Companies Registration Office	13,860,000	26,982,316
5. Registry of Friendly Societies.	50,000	123,444
6. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	9,000,000	8,887,528
7. Occasional Trading Licences (Competition Authority)	12,000	21,616
8. Office of the Director of Consumer Affairs	426,000	439,889
9. Merger Notifications	400,000	728,000
10. FAS Pay	2,000,000	3,842,020
11. European Social Fund - Non-Pay	52,075,000	52,810,304
12. ODCE Legal	80,000	110,185
13. County Enterprise Development	64,000	31,175
14. Miscellaneous	-	831,175
TOTAL	89,217,000	111,078,320

EXPLANATION OF VARIATIONS

- Section 56 of the Redundancy Payments Act, 1967, as amended, provides that the administration costs of redundancy appeals heard by the EAT should be borne by the SIF.
- The variation can be attributed to the unexpected volume of work permit applications received for the year. The estimate was based on the expectation of a more significant reduction in demand for work permits due to an enlarged EU from 1 May 2004 and a tightened policy stance in granting permits. In the event, demand was very strong and in excess of 34,000 permits were issued.
- Buoyancy in labour market not as great as anticipated.
- It was originally estimated that €5m in late filing fees would be received in 2004. Over €18m was received. It was difficult to estimate the figure especially as the penalty was only re-introduced in 2001 and a pattern had not emerged by the time the estimate for 2004 was prepared.
- This subhead represents fees payable to the Registrar of Friendly Societies under the Industrial and Provident Societies Acts, the Friendly Societies Acts and the Trade Union Acts. The Registrar carried out a programme of cancellation of industrial and provident societies in 2004 for failure to submit annual returns. In order to avoid cancellation many societies submitted returns which were outstanding for a number of years and the filing fees received were accordingly greater than expected.
- The reason for the variation between the estimate and income received is that slightly greater amounts than anticipated were received for CTM search fees and from International trade mark registrations, but a slightly lower amount than expected was received from the remaining office fee income.
- The amount of fees collected in respect of Occasional Trading permits is a function of the number of traders who are willing to trade and it is not possible to predict this with any accuracy. Notwithstanding this, some of the increase in receipts in 2004 can be accounted for by traders and also from traders applying and paying for payments to cover trading in 2005.
- The difference relates to extra applications received in the section due to pro-active checking of the marketplace by the section.
- The reason for the variation is the higher number of merger notifications made to the Authority than estimated. The estimate was based on the number of notifications in 2003, which was 47 compared to 81 in 2004. The Authority attributed the increase in merger notifications to the improving economic climate in which companies are investing again and targeting growth.
- This shows FAS staff pay-as-you-go pension contributions returned to the DETE. The estimate of expected contributions was an overly conservative estimate prepared by FAS before the actual staff contributions to this scheme were costed.
- ESF receipts totalling €52,075,000 were forecast for 2004 categorised as "Non -Pay". Actual ESF receipts in 2004 totalled €52,810,303 an excess of €735,303. Total ESF receipts comprised €39,843,800 as "non-pay" and €380,439 identified as "pay" in respect of 2000-2006 round activity plus €12,586,065 in respect of 1994-1999 programmes.
- The principal reasons for the excess were legal costs recoveries were €30,000 more than anticipated and refunds of unused balance of monies lodged in 2002 with OPW for the fit-out of 16 Parnell Square.
- A total of €31,175 was returned to the department. The amount comprehends grants paid to promoters in previous years where the promoters had ceased trading. The reason for the variation stems from a lower than anticipated number of returned cheques from promoters ceasing to trade.

Explanation of Variation Cont'd

- 14 By its very nature, it is difficult to predict accurately what funds will be received under this heading. The surplus is mainly attributed to (a) 2 refunds of money received in relation to pension deductions from Health and Safety Authority for a total value of €516,475 and (b) €150,977 represented a payment to the Office of the Director of Consumer Affairs in relation to costs recovered for high court proceedings.

9 COMMITMENTS

		€
(A)	Procurement	289,911
(B)	Grants	1,339,051,521

10 MATURED LIABILITIES

Estimated Matured Liabilities undischarged at the year end was €288,777

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	264,002	67	10	28,137
Overtime and delegates allowance	1,541,611	623	73	26,935
Miscellaneous	<u>365,070</u>	159	15	42,040
Total extra remuneration	<u>2,170,683</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Under the provisions of section 91 of the Finance Act 2004, €34,237,000 of unspent allocation in respect of the capital element of the Subheads B.2., C.2., C.3., F., G. and K.4. was carried forward to 2005.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €118,000 was included in the Estimate for 2005.

A total of €49,397 was spent on merit awards, of which €45,020 was awarded to 40 individual officers. €4,377 was spent on staff functions.

A sum of €55,991 was received from the Change Management Fund, subhead M, of the vote of the Office of the Minister for Finance

Sanction was received to write-off €58,000 in respect of High Court costs in the Director's case against Electrical and Electronics Company Ltd for Subhead R.1. Sanction Ref: S118/1901

13 EU FUNDING

The amount of £40,224,239 received from the European Social Fund and shown as appropriation-in-aid was included in the recorded expenditure from the following subheads of the Vote:- K.1, K.2, M.1, M.3 and M.5.

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 2004 as shown below:

	ESF €	ERDF €	Other €	Total €
SFADCo	-	1,710,000	798,753	2,508,753
FÁS	<u>472,577</u>	-	<u>1,552,803</u>	<u>2,025,380</u>
Total	<u>472,577</u>	<u>1,710,000</u>	<u>2,351,556</u>	<u>4,534,133</u>

14 COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2004 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2004 €	Cumulative Expenditure to 31/12/2004 €
DION - Committee on Welfare Services Abroad ⁴	1984		301,366
Credit Union Advisory Committee ²	1967	128	90,794
Joint Labour Committees ¹	1946	95,474	677,330
Company Law Inquiries	1994	154,657	1,624,646
Company Law Compliance & Enforcement	1998		12,043
Company Law Review Group	2000	60,211	313,691
Teleworking Advisory Council	1998		156,856
Motor Insurance Advisory Group	1998	20,169	197,860
Personal Injuries Tribunal ³	1996		142,060
Consumer Protection Section / Advisory Council	2001	2,704	4,942
Workplace Safety	2002	266,000	596,140
Bullying in the Workplace	2004	3,919	3,919
Departmental Audit Committee	2004	1,600	1,600
Total		604,862	4,123,247

Notes:

¹ Base Year 1994 - Payments in respect of the period 1946 - 1993 were made from Subhead A.2. in the year in question

² Base Year 1993 - Payments in respect of the period 1967 - 1992 were made from Subhead A.2. in the year in question

³ Payments in respect of 1996 - 1998 were from Subhead A.7..

⁴ From 2004 Payments to DION transferred to Department of Foreign Affairs.

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 2004 €	Total to 31 December 2004 €
Received by Minister for Enterprise, Trade and Employment	8,689,564	2,878,636,552
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	3,657,959	2,867,759,703
Paid by Minister for Enterprise, Trade and Employment to Department of Social and Family Affairs ¹	5,031,605	10,876,880

Note:

¹ Due to overpayment by DSFA to the Exchequer in respect of the Employment & Training Levy, sanction was received from the Department of Finance for the DETE to pay refunds received to a total of €10,876,880 which were completed in October 2004.

16 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	66
Forms/Leaflets	37
IT Supplies	59
Cleaning Materials	<u>20</u>
	<u>182</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	1,124
Superannuation	814
Pay Related Social Insurance	359
Withholding Tax	242
VAT on Intra EU Acquisitions	<u>48</u>
	<u>2,587</u>

18. ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control:

In pursuit of the Government's priority to implement MIF across all Departments and Offices, a new financial management system was put in place in my Department in 2004. Work is continuing to embed the new system within the Department and further rollout of a number of modules to other sections will continue in 2005. Operating staff have undergone training on the new system and management staff outside of the finance areas have now begun to receive focussed financial training to facilitate their understanding and use of the outputs of the new system and the Management Information Framework in general.

In 2004 the Department established a formalised risk management system and a Risk Management Committee, with one member from each Division of the Department and chaired by the Assistant Secretary from Corporate Services. In 2005 the risk process will be further developed by incorporating it into the business planning process.

The Department seeks to operate to best practice in respect of Information Communication Technology. The Department has an ongoing relationship with leading security consultants to ensure that all new and existing systems continue to meet the security policies adopted as a result of the 2002 security review. The remote access element of this policy is being reviewed during 2005 with a view to improving facilities for the increasingly mobile workforce without any compromise in security. In addition, the Department underwent a full Business Continuity/Disaster Recover exercise during 2004 and the resultant plan is being rolled out during early 2005 to each Division and Office of the Department.

An Internal Audit review by the Department found that there were serious systems failures in respect of procurement procedures in respect of Office Premises Expenses, involving very significant payments over time to a single supplier, inadequate documentation and filing and multiple invoices below authorisation limits. New structures have already been put in place to address the audit findings and recommendations

SEAN GORMAN

Accounting Officer

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2004 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-v.

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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Fiontar, Trádála agus Fostaíochta le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Fiontar, Trádála agus Fostaíochta. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2004

ARTS, SPORT AND TOURISM

Account of the sum expended, in the year ended 31 December 2004, 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 Arts, Sport and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	17,913	17,367	-
A.2. TRAVEL AND SUBSISTENCE	360	310	6
A.3. INCIDENTAL EXPENSES	635	406	35
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	585	498	10
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,196	751	34
A.6. OFFICE PREMISES EXPENSES	776	782	53
A.7. CONSULTANCY SERVICES	365	208	13
A.8. ADVERTISING AND PUBLICITY	150	77	32
TOURISM SERVICES			
B.1. FÁILTE IRELAND - (GRANT-IN-AID)	62,259	62,088	-
B.2. TOURISM IRELAND LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	16,619	16,619	-
B.3. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - ADMINISTRATION AND GENERAL EXPENSES (TOURISM DEVELOPMENT) (GRANT-IN-AID)	858	858	-
B.4. LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME (TOURISM) - PAYMENTS TO BANK OF SCOTLAND plc	70	55	1
B.5. TOURISM MARKETING FUND (GRANT-IN-AID FUND)	31,485	31,485	-
B.6. TOURISM PRODUCT DEVELOPMENT (GRANT-IN-AID)	2,500	-	-
SPORTS AND RECREATION SERVICES			
C.1. GRANTS FOR SPORTING BODIES AND THE PROVISION OF SPORTS AND RECREATIONAL FACILITIES (NATIONAL LOTTERY FUNDED)			
Original	63,597		
Supplementary	20,000		
	83,597	80,704	-
C.2. GRANTS FOR PROVISION AND RENOVATION OF SWIMMING POOLS	15,000	17,586	241
C.3. IRISH SPORTS COUNCIL- ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	1,753	1,753	-
C.4. IRISH SPORTS COUNCIL- GENERAL ASSISTANCE TO SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO SPORTS ACTIVITIES (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	29,000	29,000	-
C.5. SPORTS CAMPUS IRELAND	2,700	1,994	-

Arts, Sport and Tourism**Vote 35**

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ARTS AND CULTURE	€000	€000	€000
D.1. PAYMENTS TO MATCH RESOURCES GENERATED BY THE NATIONAL MUSEUM, THE NATIONAL LIBRARY AND THE NATIONAL ARCHIVES (GRANT-IN-AID)	750	679	4
D.2. GENERAL EXPENSES OF NATIONAL MUSEUM, NATIONAL LIBRARY AND NATIONAL ARCHIVES	11,659	11,712	(1)
D.3. GENERAL EXPENSES OF THE IRISH MUSEUM OF MODERN ART, CHESTER BEATTY LIBRARY, NATIONAL CONCERT HALL AND NATIONAL ARCHIVES ADVISORY COUNCIL (GRANT-IN-AID)	7,799	7,799	-
D.4. CULTURAL PROJECTS	4,298	4,192	(3)
D.5. CULTURAL DEVELOPMENT			
<i>Original</i>	15,911		
<i>Supplementary</i>	<u>(1,000)</u>	14,911	12,522
D.6. HERITAGE FUND		2,539	2,539
D.7. INTERNATIONAL CULTURAL EXCHANGE		3,000	2,728
D.8. MARKETING		1	-
D.9. AN CHOMHAIRLE EALAÍON (GRANT-IN-AID)			
<i>Original</i>	31,992		
<i>Supplementary</i>	<u>2,000</u>	33,992	33,992
D.10 - AN CHOMHAIRLE EALAÍON (NATIONAL LOTTERY FUNDED) (GRANT-IN-AID)		20,508	20,508
FILM			
E.1. IRISH FILM BOARD - ADMINISTRATION EXPENSES (GRANT- IN-AID)		1,845	1,845
E.2. IRISH FILM BOARD - CAPITAL EXPENDITURE (GRANT-IN-AID)		10,000	10,000
HORSE AND GREYHOUND RACING			
F. HORSE AND GREYHOUND RACING FUND		66,914	66,914
OTHER SERVICES			
G. SPECIAL OLYMPICS WORLD SUMMER GAMES 2003		1,000	1,000
H. EU PRESIDENCY - EVENTS AND CULTURAL PROGRAMME			
<i>Original</i>	4,950		
<i>Supplementary</i>	<u>(1,000)</u>	<u>3,950</u>	<u>3,616</u>
Gross Total			
<i>Original</i>	430,987		
<i>Supplementary</i>	<u>20,000</u>	450,987	442,587
<i>Deduct :-</i>			
I. APPROPRIATIONS-IN-AID		<u>6,600</u>	<u>3,139</u>
Net Total			
<i>Original</i>	424,387		
<i>Supplementary</i>	<u>20,000</u>	<u>444,387</u>	<u>439,448</u>
SURPLUS TO BE SURRENDERED		€ 4,939,183	363

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			439,448
Changes in Capital Assets			
Purchases Cash	(939)		
Depreciation	901		
Loss on Disposals	<u>18</u>	(20)	
Assets Under Development			
Cash Payments		(222)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(1,305)	
Increase in Stocks		<u>(25)</u>	<u>(1,572)</u>
Direct Expenditure			437,876
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,812	
Notional Rents		<u>5,818</u>	<u>7,630</u>
Operating Cost			<u>445,506</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			2,601
Current Assets			
Stocks (Note 13)		107	
Prepayments		438	
Accrued Income		70	
Other Debit Balances:			
OPW	488		
Other Suspense Balances	<u>7</u>	495	
PMG Balance and Cash	10,616		
Add Receipts Outstanding	28		
Less Orders Outstanding	<u>(7,309)</u>	3,335	
Total Current Assets		<u>4,445</u>	
Less Current Liabilities			
Accrued Expenses		871	
Other Credit Balances:			
General Suspense	895		
Due to State (Note 14)	<u>742</u>	1,637	
Net Liability to the Exchequer (Note 5)		<u>2,193</u>	
Total Current Liabilities		<u>4,701</u>	
Net Current Liabilities			<u>(256)</u>
Net Assets			<u>2,345</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	3,982	4,446	8,428
Additions	687	267	954
Disposals	(322)	(289)	(611)
Gross Assets at 31 December 2004	<u>4,347</u>	<u>4,424</u>	<u>8,771</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	2,989	2,873	5,862
Depreciation for the year	570	331	901
Depreciation on Disposals	(313)	(280)	(593)
Cumulative Depreciation at 31 December 2004	<u>3,246</u>	<u>2,924</u>	<u>6,170</u>
Net Capital Assets at 31 December 2004	<u>1,101</u>	<u>1,500</u>	<u>2,601</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	IT Projects €000
Amounts brought forward at 1 January 2004	-
Cash Payments for year	<u>222</u>
Amounts carried forward at 31 December 2004	<u>222</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 2004

	€000	€000
Surplus to be surrendered		4,939
Exchequer Grant Undrawn		<u>(2,746)</u>
Net Liability to the Exchequer		<u>2,193</u>
Represented by:		
Debtors		
Net PMG position and cash	3,335	
Debit Balances: Suspense	<u>495</u>	
		3,830
Creditors		
Due to State	(742)	
Credit Balances: Suspense	<u>(895)</u>	
		<u>(1,637)</u>
		<u>2,193</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	229	The underspend arose primarily because the training programmes in respect of the new Management Information Framework and the Human Resources Management Systems were rescheduled in 2004.
A.5.	445	Savings arose primarily because the installation process for a new Financial Management System was altered considerably in 2004.
A.7.	157	Savings arose as a consultancy for the implementation of a new Human Resource Management System was not commissioned in 2004 as planned.
A.8.	73	Savings arose due to expenditure on advertising being less than anticipated.
B.4.	15	The saving arose due to the diminishing value of loans outstanding with Bank of Scotland (Ireland) and a subsequent reduction in the amounts being claimed by the bank.
B.6.	2,500	While substantial progress was made during 2004 in approving capital grants for projects under the Tourism Product Development Scheme, no supplementary Exchequer funding was required given the level of EU funds available and the amount of capital expenditure incurred during the year.
C.2.	(2,586)	Department of Finance sanction was received to vire savings achieved elsewhere in the Vote to this Subhead to facilitate additional expenditure on local authority swimming pool projects.
C.5.	706	Savings arose as the outstanding balance of the retention amount on the National Aquatic Centre was not paid and anticipated legal expenses were not realised in 2004.
D.1.	71	Expenditure on the Subhead matches income generated by the Cultural Institutions, which was less than anticipated.
D.5.	2,389	The underspend arose because the progress of projects awarded funding under the ACCESS scheme was slower than anticipated.
D.7.	272	Savings arose due to greater than anticipated level of sponsorship and corporate support for the China Festival.
H.	334	The underspend arose mainly due to the cancellation of a major event - the May Day Concert in Dublin City Centre - under the Cultural Programme for the Irish Presidency of the EU in 2004.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union receipts	5,850,000	2,419,235
2. National Museum	324,000	324,772
3. National Library	350,000	331,636
4. National Archives	76,000	30,390
5. Miscellaneous Receipts	-	<u>33,051</u>
Total	<u>6,600,000</u>	<u>3,139,084</u>

Explanation of Variation

- The shortfall arose because the closure process within the European Commission in relation to the Operational Programme for Local Urban and Rural Development (OP LURD) 1994-1999 and the Peace Programme moved more slowly than had been anticipated. Thus expected ESF receipts of €5.85 million had not materialised by end-2004. This shortfall was, however, partially offset by ERDF recoupments totalling €2.4million which were received in December 2004 rather than in 2005 as had been expected.
- Receipts during the year were not as high as anticipated due to a delay in the introduction of a new fees schedule.
- It is difficult to accurately predict miscellaneous income - such as receipts in respect of refunds, reimbursements and FOI requests.

8 COMMITMENTS

As at 31 December 2004, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

	€
(a) Procurement	631,875
(b) Non-Capital Grants	139,000
(c) Capital Grants	134,497,794
Sports & Recreational Grants	
Local Authority Swimming Pool Programme	22,923,835
Lansdowne Road Redevelopment	190,178,968
Cultural Development Projects - ACCESS	<u>35,290,892</u>
	383,662,364

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	477,236	264	12
Overtime and extra attendance	<u>880,091</u>	210	51
Total extra remuneration	<u>1,357,327</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 €1,068,000 is included in the Estimates for 2005.

Awards totalling €35,700 were made to staff under the scheme for recognition of exceptional performance (i.e. 24 individual awards of €1,000 and 11 group awards ranging from €600 to €2,100 each).

A sum of €31,850 was received from the Change Management Fund, Subhead M. of the Vote of the Office of the Minister for Finance in respect of the Management Information Framework.

A sum of €3,240 was received from the Change Management Fund, Subhead M. of the Vote of the Office of the Minister for Finance in respect of work undertaken on a Climate Survey and Upward Feedback - elements of PMDS.

11 MISCELLANEOUS ACCOUNTS

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 2004.

	National Museum €	National Library €	National Archives €	Total €
Grants from Subhead D.1.	329,365	319,626	30,390	679,381

Grant-in-Aid Fund for General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and National Archives Advisory Council - Account of Receipts and Payments for the year ended 31 December 2004.

	€	€
Balance at 1 January 2004		-
Subhead D.3.		7,799,000
Payments		
Irish Museum of Modern Art	4,410,180	
National Concert Hall	1,811,726	
Chester Beatty Library	1,551,094	
National Archives Advisory Council	<u>25,994</u>	<u>7,798,994</u>
Balance at 31 December 2004		<u>6</u>

National Museum Non-Voted Moneys Account

Balance at 1 January 2004	14,614
Sponsorship/Donations	<u>75,218</u>
	89,832
Payments	<u>58,850</u>
Balance at 31 December 2004	<u>30,982</u>

12 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds - Payments in the year ended 31 December 2004

Payments	€
Grants for Sporting Bodies and the provision of Sports and Recreational Facilities (Subhead C.1.) - *	80,703,656
Irish Sports Council (Grant-in-Aid) (Subhead C.4.)	29,000,000
An Comhairle Ealaíon - The Arts Council (Subhead D.10.)	<u>20,508,000</u>
Total	<u>130,211,656</u>

Grants for Sporting Bodies and the Provision of Sports and Recreational Facilities (Subhead C.1.)

Organisation	Area	Amount €
Bagenalstown Pitch & Putt, Soccer & Tennis	Carlow	2,800
Ballon GAA Club	Carlow	60,000
Ben Mulhall Memorial Park	Carlow	8,403
Carlow County Board (Dr. Cullen Park)	Carlow	6,349
Carlow Rowing Club	Carlow	40,000
Eire Og GAA Club	Carlow	130,597
Old Leighlin Basketball Club	Carlow	10,000
Old Leighlin Community Sports	Carlow	3,492
Rathvilly Tennis Club	Carlow	6,000
Ballyhaise Development Association	Cavan	50,000
Castlerahan GAA Club	Cavan	45,000
Cavan Town Council	Cavan	95,000
Cootehill Harps AFC	Cavan	31,656
Drumlane GAA Club	Cavan	94,000
Killinkere GAA Club	Cavan	47,000
Kingscourt Community Centre	Cavan	90,684
Kingscourt Handball & Racquetball Club	Cavan	3,500
Laragh Area Development Group	Cavan	35,000
St. Patrick's GAA Club	Cavan	56,400
Ballyea Community Development Association	Clare	1,270
Clare & District Soccer League	Clare	36,184
Clarecastle GAA Club	Clare	6,349
CLG An Geata Bán (Whitegate GAA)	Clare	33,677
Clonlara Sport & Leisure (CLASS)	Clare	38,000
Coolmeen GAA Club	Clare	23,004
Corofin GAA Club	Clare	5,952
Cratloe GAA Club	Clare	135,574
Dr. Daly Memorial Park (Tulla GAA Club)	Clare	65,800
Ennis RFC	Clare	3,809
Ennis Town Council - Lees Road	Clare	31,744
Ennistymon Recreation & Leisure Centre	Clare	22,000
John Paul Estate Community Centre	Clare	16,000
Kilfenora Heritage & Sports Association	Clare	40,000
Killaloe/Ballina Tennis Club	Clare	25,000
Killanena GAA Club	Clare	50,000
Killimer GAA Club	Clare	2,102
Kilrush Shamrock GAA Club	Clare	6,496
Lifford Oldtown AFC	Clare	25,724
Liscannor Community Sportsfield	Clare	21,854
Lissycasey GAA Club	Clare	14,187
Naomh Eoin GAA Club	Clare	635
Ogonnelloe GAA Club	Clare	70,000
Park Rangers AFC	Clare	5,000
St. Patrick's AFC	Clare	70,000
Tubber GAA	Clare	10,000
Wolfe Tones Camogie Club	Clare	63,420

Arts, Sport and Tourism**Vote 35**

18th/19th (Cork) Fermoy CSI	Cork	13,932
Aghabullogue GAA Club	Cork	60,000
Ardfield/Rathbarry Tennis Club	Cork	42,750
Argideen Rangers GAA Club	Cork	13,362
Ballincollig GAA Club	Cork	70,000
Ballincollig Sports Alliance	Cork	100,000
Ballineen Pitch & Putt Club	Cork	12,000
Ballinhassig Soccer Club	Cork	16,711
Ballinlough Pitch & Putt Club	Cork	5,000
Ballygarvan GAA Club	Cork	18,293
Ballymore Community Association	Cork	50,000
Baltimore Sailing Club	Cork	35,000
Banteer Youth Club	Cork	1,000
Bantry Amateur Boxing Club	Cork	6,870
Belgooly GAA Club	Cork	15,421
Blackrock GAA Club	Cork	95,000
Blackwater Sub Aqua Club	Cork	15,000
Blarney United FC	Cork	40,000
Carrigaline United AFC	Cork	13,815
Casement Celtic FC	Cork	35,573
Castlehaven GAA Club	Cork	80,000
Castlemagner GAA Club	Cork	10,159
Castlemartyr GAA Club	Cork	2,071
Castletownbere GAA Club	Cork	116,637
Castletownshend Rowing Club	Cork	14,250
Castleview AFC	Cork	95,000
Ceanntar na Cathrach GAA Board	Cork	12,188
Charleville Community Council	Cork	50,000
Churchtown GAA Club	Cork	50,000
Cill Mhuire GAA Club	Cork	6,250
Clanna Gael GAA Club Drimoleague	Cork	30,000
Cork City Council (Ted McCarthy Golf Course)	Cork	345,313
Cumann Camogaíochta Iniscartha	Cork	40,000
Donoughmore GAA Club	Cork	20,852
Dromina GAA Club	Cork	15,000
Dromtariffe GAA Club	Cork	2,000
Dungourney GAA Club	Cork	15,000
Fermoy Boys & Girls Boxing Club	Cork	5,000
Fermoy GAA Club	Cork	30,000
Fermoy RFC	Cork	120,000
Fermoy Rowing Club	Cork	35,000
Freemount GAA Club	Cork	32,594
Glandore Harbour Yacht Club	Cork	10,000
Glen Rovers Hurling Club	Cork	217,125
Goleen & District Community Council	Cork	1,195
Hazelwood Tennis Club	Cork	20,000
Ilen Rovers GAA Club	Cork	77,599
Irish Amateur Rowing Union	Cork	131,555
Kanturk GAA Club	Cork	19,500
Kanturk RFC	Cork	38,000
Kilworth Sports Complex	Cork	20,000
Knocknagree GAA Club	Cork	32,000
Leap Community Council	Cork	2,500
Leevale Athletic Club	Cork	25,363
Liscarroll Handball Club	Cork	13,000

Arts, Sport and Tourism**Vote 35**

Lisgoold GAA Club	Cork	21,506
Lismire GAA Club	Cork	30,991
Lower Aghada Tennis & Badminton Club	Cork	2,540
Lyre Rovers FC	Cork	37,222
Majestic Pitch & Putt Club	Cork	10,000
Midleton Football Club	Cork	159,439
Milford GAA Club	Cork	50,000
Millstreet Park Committee	Cork	4,798
Newtownshandrum Community Association	Cork	17,316
Newtownshandrum GAA Club	Cork	25,000
Old Christians RFC	Cork	7,619
Passage Soccer Club	Cork	38,000
Passage West GAA Club	Cork	24,445
Ringmahon Rangers AFC	Cork	9,523
Rockchapel GAA Club	Cork	50,000
Rylane Boxing Club	Cork	4,000
Sarsfields GAA Club	Cork	15,872
Schull Yawl Rowing Club	Cork	4,000
Skibbereen Rowing Club	Cork	19,068
St. Anns Pitch & Putt Club	Cork	11,200
St. Catherine's GAA Club	Cork	22,500
St. Colmans Amateur Boxing Club	Cork	4,250
St. Finbarr's GAA Club	Cork	77,996
St. James' GAA Club	Cork	60,348
St. Oliver Plunkett's GAA Club	Cork	23,650
St. Vincents Hurling & Football	Cork	100,000
Sunnyside Boxing Club	Cork	6,000
Tadhg Mac Carthaig GAA Club	Cork	22,873
Tramore Athletic (Cork) FC	Cork	100,000
Tullylease Community Council	Cork	53,620
Youghal GAA Club	Cork	90,273
Youghal United AFC	Cork	20,000
Aileach Youth & Community Centre	Donegal	74,660
Barnesmore Community Dev. Ltd.	Donegal	21,451
Bonagee Utd FC	Donegal	109,872
Buncrana GAA Club	Donegal	133,703
Carndonagh Boxing Club	Donegal	3,000
Carndonagh GAA Club	Donegal	125,974
Cashelard Community Development	Donegal	3,174
Cockhill Celtic Football & Youth Club	Donegal	25,000
Coiste Ionad Sport na Rossan	Donegal	6,349
Convoy Arsenal FC	Donegal	25,000
Culdaff Tennis Club	Donegal	17,500
Deele Community Sports	Donegal	5,079
Desertegney Youth Club	Donegal	7,035
Donegal Junior Football League	Donegal	60,000
Donegal Town FC	Donegal	7,502
Drimarone Development Association	Donegal	32,330
Dunfanaghy Golf Club	Donegal	50,000
Glenfin GAA Club	Donegal	85,500
Glengad Community Association Ltd.	Donegal	12,195
Glenswilly GAA Club	Donegal	6,500
Gweedore Celtic FC	Donegal	150,000
Illies Community Committee	Donegal	3,913
Inishowen Community Sports Dev.	Donegal	100,000
Inishowen Sub-Aqua Club	Donegal	20,000
Inver Community Development/Eany Celtic FC	Donegal	80,000
Killea FC	Donegal	17,736

Arts, Sport and Tourism**Vote 35**

Kilmacrennan Community Centre	Donegal	37,530
Letterkenny Boxing Club	Donegal	49,243
Letterkenny Golf Club	Donegal	38,369
Lifford Athletic Club	Donegal	19,433
Moville GAA Club	Donegal	44,273
Mulroy Community Sports Development	Donegal	47,500
Naomh Chonaill GAA Club	Donegal	75,000
Naomh Padraig GAA Club (Muff)	Donegal	37,037
Naomh Ultan GAA Club	Donegal	5,714
North West Golf Club	Donegal	15,980
Pairc Colmcille Sportsfield Committee	Donegal	90,556
Porthall & District Community Group	Donegal	750
Ramelton Tennis Club	Donegal	710
Ramelton Town Hall Development	Donegal	105,932
Raphoe Cathedral Hall	Donegal	1,000
Rathmullen & District Resource Centre	Donegal	131,978
Redcastle Community Dev. Ltd.	Donegal	66,150
St. Brigids Youth & Community Centre	Donegal	8,779
St. Eunan's CYMS	Donegal	12,316
St. Eunan's GAA Club	Donegal	165,948
St. Johnston Cricket Club	Donegal	1,500
St. Mary's GAA Club, Convoy	Donegal	33,500
St. Patrick's GAA Club (Malin)	Donegal	75,209
St. Patrick's Park Trustees	Donegal	50,000
Swilly Mulroy Community Development	Donegal	6,761
Tremone Youth & Recreation Ltd.	Donegal	26,096
Twin Towns Boxing Club	Donegal	7,000
158th Castleview Scouts C.S.I	Dublin	3,809
78th Dublin St. Killian	Dublin	5,079
Aughrim Street Scout Unit	Dublin	2,415
Badminton Union of Ireland (Leinster Branch)	Dublin	3,000
Balbriggan Rugby Football Club	Dublin	46,969
Baldoyle United FC	Dublin	137,974
Ballymun Kickhams GAA Club	Dublin	15,000
Basketball Ireland	Dublin	69,580
Bay City Boxing Club	Dublin	2,000
Beggsboro AFC	Dublin	119,322
Blakestown/Mountview Youth	Dublin	6,650
Bohemians Football Club	Dublin	20,274
Bushido Kickboxing Club	Dublin	4,000
Cabra Panter	Dublin	4,000
Castleknock Lawn Tennis Club	Dublin	47,500
Catholic Youth Care	Dublin	8,130
Charleville Lawn Tennis Club	Dublin	126,837
Civil Service GAA Club	Dublin	56,000
Clann Na Gael Fontenoy GAA	Dublin	24,562
Clondalkin Gymnastics Club	Dublin	3,000
Clontarf Hockey Club	Dublin	102,906
Commercials Hurling Club	Dublin	66,500
Coolmine RFC	Dublin	75,000
Craobh Chiaráin GAA Club	Dublin	9,523
Cumann Luthchleas Gael (Croke Park)	Dublin	40,000,000
Cumann Naomh Maur	Dublin	308,692
Dalkey Scuba Divers	Dublin	8,000
Dalkey Utd. FC	Dublin	25,000
DCC/Shandon Residents Association	Dublin	115,074
Donabate Portrane Community Club Ltd.	Dublin	31,743
Donnybrook Youth Club	Dublin	142,501
Donore Harriers	Dublin	98,930
Dublin City Council - Inchicore Sports Complex	Dublin	82,757
Dublin City Council - Irishtown Stadium	Dublin	2,472,187
Dublin City Council - Sean Moore Park	Dublin	276,974
Dublin Wicklow Mountain Rescue	Dublin	28,000

Arts, Sport and Tourism**Vote 35**

Dun Laoghaire Kenpo Karate Club	Dublin	2,000
Erins Isle GAA & Sports Club	Dublin	142,500
Fingallians GAA Club	Dublin	142,500
Firhouse Carmels FC	Dublin	123,500
Garda Boat Club	Dublin	190,000
Glenville Pitch n Putt club	Dublin	28,500
Golden Cobra Boxing Club	Dublin	15,000
Home Farm FC	Dublin	154,686
Inchicore Sports Complex	Dublin	107,704
Irish Amateur Boxing Association	Dublin	55,364
Irish Basketball Association	Dublin	121,380
Irish Handball Council	Dublin	30,000
Irish Hockey Association/UCD	Dublin	347,218
Irish Tae Kwon Do Union	Dublin	5,000
Irish Wheelchair Association	Dublin	87,970
Knocklyon Utd FC	Dublin	7,500
Lansdowne Road Development Co.	Dublin	821,032
Leicester Celtic FC	Dublin	22,658
Leinster Branch Badminton Union	Dublin	57,000
Leinster Branch Swim Irl	Dublin	25,000
Liffey Gaels Hurling and Camogie	Dublin	5,079
Loughlinstown Community Council	Dublin	80,000
Lucan Sports Association	Dublin	340,461
Malahide United FC	Dublin	36,877
Monkstown Pool & Fitness Centre	Dublin	427,500
Naomh Barrog GAA Club	Dublin	95,000
Neptune Rowing Club	Dublin	21,344
North County Cricket Club	Dublin	253,948
Olympic Council of Ireland	Dublin	650,000
Oscar Traynor Centre/North Dublin Schoolboys League	Dublin	35,355
Poolbeg Yacht & Boat Club	Dublin	142,500
Railway Union Sports Club	Dublin	142,500
Rathcoole Boys FC	Dublin	7,500
Rathcoole Community Council	Dublin	40,000
Round Towers GAA Club, Lusk	Dublin	138,173
Scouting Ireland CSI 98th Dublin (Skerries)	Dublin	5,713
South Dublin County Council - Bancroft Park	Dublin	15,000
South Dublin County Council - Killinarden Park	Dublin	17,706
South Dublin County Council - Sean Walsh Park	Dublin	13,619
South Dublin County Council - Ballycullen	Dublin	17,810
South Dublin County Council - Ballymount Pk	Dublin	18,427
South Dublin County Council - Dodder Valley Linear Pk	Dublin	30,985
South Dublin County Council - Tymon Park	Dublin	49,499
Skerries RFC	Dublin	47,941
St. Benildus/Stillorgan Lakelands	Dublin	66,344
St. Brigids Parish Resource and Recreation	Dublin	9,523
St. Fintans School/Mid Sutton FC	Dublin	7,000
St. John Bosco Youth Centre	Dublin	1,340
St. Joseph's Boys AFC	Dublin	225,872
St. Mary's GFC	Dublin	6,000
St. Matthews Boxing Club	Dublin	2,000
St. Oliver Plunkett's/Eoghan Ruadh GAA	Dublin	241,251
St. Paul's College	Dublin	14,523
St. Sylvester's GAA Club	Dublin	130,768
St. Vincent's Hurling & Football	Dublin	150,000
Swords Celtic FC	Dublin	1,764
Tru Blue Sub-Aqua Club	Dublin	15,000
Whitehall Colmcilles GAA Club	Dublin	24,107
Willington Community Holdings	Dublin	287,820
Swords Celtic	Dublin	7,500
Westside Boxing club	Dublin	312
Abbeyknockmoy Hurling Club	Galway	76,000

Arts, Sport and Tourism**Vote 35**

Annaghdown GAA Club	Galway	94,962
Athenry Soccer Club	Galway	4,444
Ballinasloe Town AFC	Galway	90,000
Ballincurry Leisure Centre	Galway	47,000
Ballyconneely Parish Hall Committee	Galway	4,444
Ballygar and Districts	Galway	141,000
Beagh GAA & Community Centre	Galway	34,652
Claddagh Association Sports and Social Club	Galway	6,331
Claddaghduff Hall Co. Ltd.	Galway	28,000
Clarinbridge Hurling Club	Galway	23,681
Colaiste Iognaid Rowing Club	Galway	6,349
Colemanstown Utd. FC	Galway	32,488
Connacht Branch IRFU	Galway	19,046
Creggs GAA Club	Galway	28,200
Foscadh Community Development Ltd.	Galway	42,179
Galway Sub Aqua Club	Galway	15,000
Gort Basketball Club	Galway	3,000
Headford Community Hall	Galway	19,797
Headford GAA Club	Galway	40,000
Kilcoona Social Committee	Galway	9,618
Killannin Community Centre	Galway	95,000
Killiererin GAA Club	Galway	12,818
Loughrea Tennis Club	Galway	13,076
Monivea Abbeyknockmoy GFC	Galway	50,000
New Inn Community Council	Galway	29,739
NUI Galway (Regional Sports Centre)	Galway	31,743
NUI Galway Rowing Club	Galway	19,455
Oughterard Leisure Centre	Galway	9,270
Padraig Pearses GAA Club	Galway	15,000
Pearse Stadium	Galway	47,026
Salthill Devon FC	Galway	855,000
St. Brendan's Boys B.C.	Galway	10,000
Tribesmen Rowing Club	Galway	20,000
Tuam All-Stars Acrobatic Club	Galway	6,476
An Ríocht AC	Kerry	775,078
Ardfert Community Centre	Kerry	76,000
Austin Stacks GAA Club	Kerry	186,399
Ballyduff Co-Op Development Society Ltd	Kerry	63,050
Ballyduff GAA Club	Kerry	30,988
Ballyhar Dynamos AFC	Kerry	39,487
Ballyheigue Castle Golf Club	Kerry	50,000
Ballyheigue Community Centre	Kerry	17,138
Beale GAA Club	Kerry	5,600
Beaufort Community Council	Kerry	481
Cashen Vale Boxing Club	Kerry	4,000
Castleisland Desmond's GAA Club	Kerry	60,000
Cordal Community Centre & Sports Hall	Kerry	25,000
Croabh Cumann Emmet	Kerry	190,000
Duagh Community Resource Centre	Kerry	17,571
Finuge Lixnaw GAA Club	Kerry	60,000
Fossa Rowing Club	Kerry	5,719
Glenbeigh-Glencar GAA Club	Kerry	6,454
Intermediate School Killorglin	Kerry	95,000
Internazionale Kenmare FC	Kerry	6,349
Kenmare ABC	Kerry	1,000
Kenmare Golf Club	Kerry	42,000
Kenmare Shamrocks GAA Club	Kerry	31,341
Kerry District League	Kerry	125,000
Kilgarvan Hurling & Football Club	Kerry	3,545
Killarney Athletic AFC	Kerry	20,000
Killarney Legion GAA Club	Kerry	67,329
Killorglin AFC	Kerry	23,000
Killorglin Rowing Club	Kerry	244,559
Listry GAA Club	Kerry	38,750

Arts, Sport and Tourism**Vote 35**

Mastergeecha FC	Kerry	20,000
Over the Water Rowing Club	Kerry	8,230
Portmagee Rowing Club	Kerry	4,960
Renard GAA Club	Kerry	24,501
St. Agatha's GAA Community Centre	Kerry	7,868
St. Brendan's College/St. Patrick's Hurling	Kerry	19,739
St. Brendans Park FC	Kerry	14,727
Tralee Select Vestry	Kerry	100,000
Valentia Young Islanders GAA	Kerry	50,000
Waterville GAA Club	Kerry	15,000
Allenwood GAA Club	Kildare	330,061
Ballymore Eustace GAA Club	Kildare	39,963
Ballyoulster Utd. AFC	Kildare	10,000
Ballyteague GAA Club	Kildare	87,606
Celbridge Athletic Club	Kildare	66,500
Celbridge Community Centre	Kildare	2,540
Cill Dara RFC	Kildare	6,340
Clane GAA Club	Kildare	336,299
Eadestown GAA Club	Kildare	56,846
Johnstownbridge GAA Club	Kildare	95,399
Kilcock Canoe Club	Kildare	20,000
Kilcullen AFC	Kildare	39,725
Kilcullen Canoe & Outdoor Pursuits Club	Kildare	15,000
Kilcullen GAA Club	Kildare	10,158
Kildare County Council (Newbridge)	Kildare	12,698
Kildare Town AFC	Kildare	30,000
Kill GAA Club	Kildare	72,255
Kilteel Community Development Project	Kildare	7,891
Leinster Cycling Federation	Kildare	3,722
Maynooth Town FC	Kildare	33,596
Milltown GAA Club	Kildare	41,374
Moorefield GAA Club	Kildare	74,477
Naas Golf Club	Kildare	285,000
Naas RFC	Kildare	126,974
Newbridge Town/Kildare County FC	Kildare	20,000
North Kildare Club	Kildare	106,349
Prosperous Lawn Tennis Club	Kildare	15,000
Rathcoffey GAA Club	Kildare	301,289
Round Towers GAA Club	Kildare	78,415
Sarsfields GAA Club	Kildare	302,775
St. Brigids CYMS	Kildare	20,000
St. Kevin's GAA Club	Kildare	3,174
St. Mary's Athletic Club	Kildare	1,521
Black & Whites GAA Club	Kilkenny	50,000
Bridge United FC	Kilkenny	140,702
Carrickshock GAA Club	Kilkenny	29,545
Clara GAA Club	Kilkenny	50,000
Coon Hall Development Fund	Kilkenny	1,870
Erin's Own GAA Club	Kilkenny	55,000
Graignamanagh GAA Club	Kilkenny	33,250
Graiguenamanagh Boat Club	Kilkenny	10,021
Johnstown Community Concern	Kilkenny	20,000
Kilkenny City FC	Kilkenny	64,831
Kilkenny College SE Hockey Association	Kilkenny	2,500
Kilkenny County Board (Nowlan Park)	Kilkenny	6,349
Kilmoganny Area Development Association	Kilkenny	28,500
Lacken Pitch & Putt Club	Kilkenny	9,930
Piltown FC	Kilkenny	20,000
Piltown GAA Club	Kilkenny	21,200
Railyard GAA Club	Kilkenny	3,682
Slieverue GAA Club	Kilkenny	30,000
Spa United AFC	Kilkenny	20,668
St. Patrick's GAA Club	Kilkenny	4,000

Arts, Sport and Tourism**Vote 35**

Tullaroan GAA Club	Kilkenny	22,652
Abbeyleix Park Development Committee	Laois	58,710
Arlington AFC	Laois	4,000
Ballacolla Community Hall	Laois	9,000
Ballypickas GAA Club	Laois	20,000
Clonaslee Community Development Association	Laois	4,000
Clover Utd. AFC	Laois	70,000
Heywood Sports Facilities	Laois	50,951
Kilcotton GAA Club	Laois	27,410
Mountmellick Macra na Feirme Sports Club	Laois	72,532
Park Ratheniska GAA	Laois	13,903
Portarlington Community Centre	Laois	40,000
Portarlington GAA Club	Laois	128,250
Portlaoise Boxing Club	Laois	2,000
Portlaoise Soccer Club	Laois	8,342
Shanahoe GAA Club	Laois	1,250
The Heath GAA Club	Laois	17,000
Vicarstown Community Hall	Laois	10,000
Aughawillian GAA Club	Leitrim	32,900
Aughnasheelin Park Committee	Leitrim	3,000
Ballinamore Basketball Club	Leitrim	3,479
Bee Park Resource Centre	Leitrim	35,584
Boornacoola Park Committee	Leitrim	12,539
Drumshanbo Community Centre	Leitrim	20,971
Eslin GAA Club	Leitrim	18,700
Kinlough Development Co. Ltd.	Leitrim	5,204
Leitrim GAA Co. Board - Páirc Mac Diarmada	Leitrim	6,349
Manorhamilton Rangers FC	Leitrim	25,334
Mohill Community & Resource Centre	Leitrim	59,234
Sean O'Heslin's GAA Club	Leitrim	33,182
St. Mary's GAA Club	Leitrim	47,000
Abbeyfeale United FC	Limerick	105,000
Aishling/Annacotty AFC	Limerick	88,147
Askeaton AFC	Limerick	200,000
Askeaton GAA Club	Limerick	3,000
Athea United AFC	Limerick	8,966
Ballingarry GAA Club	Limerick	19,000
Ballybrown Youth Field Development	Limerick	95,000
Ballylanders FC	Limerick	5,096
Bilboa Sports & Athletic Club	Limerick	29,817
Breska Rovers AFC	Limerick	4,131
Bruff RFC	Limerick	1,904
Carrickerry Sports Association	Limerick	3,809
Cloverfield Community Centre	Limerick	2,916
Fr. Caseys GAA Club	Limerick	9,000
Galbally RFC	Limerick	28,432
Gerald Griffin's GAA Club	Limerick	11,335
Granagh United FC	Limerick	25,000
Herbertstown Development Association	Limerick	9,371
Hospital Herbertstown GAA Club	Limerick	6,349
Hospital Lawn Tennis Club	Limerick	12,500
Hyde Rangers FC	Limerick	19,000
Janesboro FC	Limerick	3,500
Kilcornan Soccer Club	Limerick	13,166
Knockaderry GAA Club	Limerick	33,250

Arts, Sport and Tourism**Vote 35**

Limerick Enterprise Dev. (Catholic Inst. AC)	Limerick	9,524
Mungret Regional FC	Limerick	53,836
Murroe Boher GAA Club	Limerick	1,888
Newcastlewest GAA Club	Limerick	3,174
Newcastlewest Golf Club	Limerick	100,000
Old Christians GAA Club	Limerick	50,000
Pallasgreen GAA Club	Limerick	13,388
Patrickswell GAA Club	Limerick	3,000
Rathkeale Boxing Club	Limerick	2,267
South Liberties GAA Club	Limerick	161,500
Southill Powerlifting Club	Limerick	4,000
St. Flannan's Diocesan Trust	Limerick	28,785
St. Michael's Sporting Club	Limerick	13,998
Abbeylara Gun Club	Longford	600
Abbeylara Handball Club	Longford	37,354
Co. Longford Schools Soccer Ltd	Longford	15,000
Colmcille GAA Club	Longford	55,000
Killoe Young Emmet GAA Club	Longford	100,000
Lanesboro Boxing Club	Longford	2,000
Lough Ree Sub Aqua Club	Longford	39,185
Moydow Harpers GAA Club	Longford	9,396
Rathcline GAA Club	Longford	71,000
St. Joseph's Community Centre	Longford	95,000
Ardee Celtic FC	Louth	55,000
Bellurgan Utd. FC	Louth	76,000
Blackrock Athletic Club	Louth	1,000
Carlingford Community Development	Louth	348,307
Cooley Kickhams GFC	Louth	135,688
Drogheda Boxing Club	Louth	6,430
Drogheda Sub Aqua Club	Louth	18,000
Dundalk Sub Aqua Search & Rec.	Louth	4,000
Geraldines GFC	Louth	88,532
Glenmuir United FC	Louth	7,500
Golden Dragon Wado-Kai Karate Club	Louth	2,500
Holy Family Boxing Club	Louth	120,626
Knockbridge Community Centre	Louth	30,000
Mattock Rangers GFC	Louth	32,284
Naomh Mairtin GFC	Louth	82,714
Quay Celtic FC	Louth	25,000
Rock Celtic Football Club	Louth	51,468
Sean McDermotts GFC	Louth	35,000
Silverbridge Kayak Club	Louth	10,000
St Nicholas GFC	Louth	61,750
St. Bride's GFC	Louth	47,500
St. Patrick's GFC	Louth	159,206
Aghamore GAA Club	Mayo	80,000
Ardagh GAA Club	Mayo	13,705
Ballina RFC	Mayo	69,618
Ballina Town FC	Mayo	37,231
Ballycroy Community Field	Mayo	25,000
Ballyheane AFC	Mayo	60,000
Ballyheane Community Sports Club	Mayo	100,000
Breaffy GAA Club	Mayo	190,000
Burrishoole GAA Club	Mayo	72,375
Castlebar United FC	Mayo	15,000
Charlestown Sarsfields GAA Club	Mayo	75,200
Claremorris AFC	Mayo	40,000
Crossmolina AFC	Mayo	8,740
Crossmolina GAA Club	Mayo	17,577
Killala Community Council	Mayo	15,000
Kiltane Community Council	Mayo	9,174
Kiltimagh/Knock United FC	Mayo	94,000
Lacken United FC	Mayo	40,000

Arts, Sport and Tourism**Vote 35**

Mayo Association Football League	Mayo	30,000
Shrute Community Sports	Mayo	24,869
Snugboro United FC	Mayo	100,000
St. Coman's GAA Club	Mayo	9,383
Swinford Amenities Development Ltd.	Mayo	52,462
Swinford Soccer Club	Mayo	60,000
Tooreen Hurling Club	Mayo	74,623
Urlaur Sports Centre	Mayo	8,000
Agher Park AFC	Meath	15,159
Alphadive Sub Aqua Club	Meath	5,000
Blackhall Gaels GAA Club	Meath	7,000
Bohermeen Development Committee Assoc.	Meath	2,500
Castle Villa AFC	Meath	4,126
Castlevilla AFC	Meath	100,000
Cushinstown Athletic Club	Meath	3,817
Duleek AFC	Meath	20,000
Dunboyne Community Centre	Meath	47,500
Dunboyne Tennis Club	Meath	13,168
Fr. Murphy Athletic Club	Meath	5,296
Kilmainhamwood GAA Club	Meath	67,355
Kiltale GAA Club	Meath	6,349
National Community Games, Mosney	Meath	100,000
Oldcastle GAA Club	Meath	92,968
Simonstown Gaels GAA Club	Meath	33,046
Stamullen Road Club	Meath	5,000
Walterstown GAA Club	Meath	332,500
Aughnamullen Sarsfield GAA Club	Monaghan	142,500
Ballybay Pearse Bros. GAA Club	Monaghan	50,237
Blackhill Emeralds GFC	Monaghan	40,000
Blayney Blades Ltd Women's Group	Monaghan	60,313
Clontibret O'Neills GAA Club	Monaghan	20,000
Corduff Gaels GFC	Monaghan	37,600
Doohamlet Sports Development Committee	Monaghan	15,000
Eire óg na Mullái	Monaghan	50,000
Knockconan N.S. & Blackwater Valley	Monaghan	28,500
Monaghan Harps GFC	Monaghan	63,000
Monaghan RFC	Monaghan	4,597
Monaghan United FC	Monaghan	46,467
Sean McDermott's GAA Club	Monaghan	4,000
St. Mary's Park Development Centre	Monaghan	5,850
Tydavnet Village Community Centre	Monaghan	5,689
Banagher Sub-Aqua Club	Offaly	6,785
Birr Town FC	Offaly	50,000
Clara GAA Club	Offaly	40,000
Clara Handball Club	Offaly	60,000
Clara Town AFC	Offaly	30,002
Coolderry GAA	Offaly	56,796
Crinkle GAA Club	Offaly	2,497
Crinkle Sports & Rec. Centre	Offaly	26,697
Durrow GAA	Offaly	28,500
Erin Rovers GAA Club	Offaly	11,795
Kilcormac Killoughey GAA	Offaly	50,790
Kinnitty GAA Club	Offaly	25,000
Seir Kieran GAA Club	Offaly	35,469
Shannonbridge GAA Club	Offaly	25,000
St. Brendan's Sports Complex	Offaly	87,749
St. Rynagh's FC	Offaly	19,000
Tullamore Canoe Club	Offaly	6,370
Tullamore Pitch and Putt Club	Offaly	3,000
Tullamore Rugby Club	Offaly	36,451
Athlone Gymnastics Club	Roscommon	10,000
Ballinagare Development Association	Roscommon	2,400
Boyle Celtic FC	Roscommon	70,500

Arts, Sport and Tourism**Vote 35**

Boyle GAA Club	Roscommon	2,900
Castlereagh Celtic Soccer Club	Roscommon	5,000
Croghan Enterprise Company	Roscommon	18,000
Fuerty GAA Club	Roscommon	20,588
Hodson Bay Celtic FC	Roscommon	50,790
Kilmurry Hall Committee	Roscommon	4,042
Rahara Rovers	Roscommon	2,500
Skyvalley Rovers	Roscommon	45,000
St. Brigids GAA & Social Club	Roscommon	7,000
St. Croans GAA Club	Roscommon	70,000
St. Faithleach's GAA Club	Roscommon	61,767
St. Ronan's GAA Club	Roscommon	51,489
Taughmaconnell Sports Centre	Roscommon	7,752
Tremane GAA Club	Roscommon	10,502
Western Gaels GAA Club	Roscommon	30,915
Ballymote Community Park Sports	Sligo	16,000
Coolaney Handball Club	Sligo	833
Curry GAA Club & Community Park	Sligo	8,540
Dromore West City Council	Sligo	4,800
Enniscrone/Kilglass GAA Club	Sligo	72,439
Fr. Kevin Brehony Memorial Park	Sligo	7,294
Geevagh Community Resource Group	Sligo	29,582
Mullaghmore Sailing Club Centre	Sligo	9,549
Mullinabreena - Coolaney GAA Club	Sligo	18,800
Oxfield Playing Grounds	Sligo	45,630
Sligo Rovers Dev. Assoc.	Sligo	239,420
Tourlestrane GAA Club	Sligo	80,000
Yeats United Soccer Club	Sligo	2,250
Ballinderry Sportsfield Committee	Tipperary	7,648
Ballingarry GAA Club	Tipperary	6,376
Canon Hayes Community Recreation Centre	Tipperary	19,523
Carrick United AFC	Tipperary	80,000
Castlelawn Tennis Club	Tipperary	18,330
Clodiagh Rangers FC	Tipperary	94,000
Clonmel Boxing Club	Tipperary	5,000
Clonmel R.F.C.	Tipperary	80,000
Clonmel Youth & Training Enterprise Ltd.	Tipperary	1,000
Drom Inch GAA Club	Tipperary	60,000
Durlas Og Juvenile GAA Club	Tipperary	30,000
Emly Tennis Club	Tipperary	12,000
Fr. Sheehy's GAA Club	Tipperary	5,448
Galtee Rovers/St Pecans GAA Club	Tipperary	94,017
Gortnahoe Community Association	Tipperary	17,100
Kilfeacle & District RFC	Tipperary	45,000
Killavilla Utd. AFC	Tipperary	98,426
Kisheelan Tennis Club	Tipperary	465
Moyle Rovers GAA	Tipperary	142,500
Moyne Athletic Club	Tipperary	5,778
Mullinahone GAA Club	Tipperary	4,500
Nenagh Brickfields AFC	Tipperary	12,305
Nenagh Eire Og GAA Club	Tipperary	29,972
New Institute Hall, Nenagh	Tipperary	30,000
Newcastle GAA Club	Tipperary	6,585
Newport GAA Club	Tipperary	12,275
Peake Villa FC	Tipperary	64,376
Portroe GAA Club	Tipperary	24,375
Rearcross FC	Tipperary	28,200
Rosanna Lawn Tennis Club	Tipperary	50,000
Rosegreen Development Association	Tipperary	4,000
St. Josephs College/Newport Handball Club	Tipperary	35,912
Templemore Athletic Club	Tipperary	10,726
Ballinameela Community Centre	Waterford	18,202
Bohemians Football Club	Waterford	103,957

Arts, Sport and Tourism**Vote 35**

Cappoquin Comm. Dev. Co. Ltd	Waterford	190,000
Cappoquin A.F.C.	Waterford	139,277
Cappoquin Rowing Club	Waterford	30,000
Dungarvan Boxing Club	Waterford	10,000
Dungarvan Utd. AFC	Waterford	66,500
Ferrybank AFC	Waterford	6,349
Friary Abbeyside Ballinacourty Handball	Waterford	6,349
Gaultier GAA Club	Waterford	70,118
Kilgobnet Sports Club	Waterford	4,000
Kill GAA Club	Waterford	44,374
Kilmacthomas GAA Club	Waterford	28,500
Michael McCraith Hurling & Football	Waterford	110,000
Railway Athletic Soccer Club	Waterford	75,200
Rathgormack Hurling & Football Club	Waterford	55,884
Stradbally AFC	Waterford	25,200
Tramore AFC	Waterford	66,500
Tramore GAA Club	Waterford	15,652
Waterford Boat Club	Waterford	3,000
Waterford Harbour Sailing Club	Waterford	4,000
Waterpark Rugby Club	Waterford	183,154
Athlone GAA Club	Westmeath	99,808
Athlone Sub-Aqua Club	Westmeath	25,000
Athlone Town F.C.	Westmeath	205,632
Athlone Town Stadium Ltd.	Westmeath	367,782
Boher Hall City Dev.	Westmeath	6,174
Bunbrosna GAA Club	Westmeath	28,500
Castledaly GAA Club	Westmeath	3,250
Garrycastle GAA Club	Westmeath	2,540
Horseleap Streamstown Community Asso. Ltd.	Westmeath	1,486
Lough Lene Gaels Hurling Club	Westmeath	53,879
Mount Temple Hall Committee	Westmeath	22,540
Mullingar Athletic FC	Westmeath	84,444
Mullingar Canoe Club	Westmeath	6,000
Mullingar Community Dev.	Westmeath	8,000
Mullingar Sailing Club	Westmeath	3,087
Mullingar Shamrocks GAA	Westmeath	77,138
Mullingar Sub-Aqua Club	Westmeath	1,206
Mullingar Tennis & Badminton Club	Westmeath	66,313
Rosemount GAA Club	Westmeath	29,186
St. Francis FC ADSL	Westmeath	10,674
St. Paul's GFC	Westmeath	23,835
St. Peter's Schoolboys FC	Westmeath	78,174
Streete Parish Park Committee	Westmeath	37,212
Tang Muintir Community Council	Westmeath	3,174
Temple Villa AFC	Westmeath	6,607
Tyrellspass GAA Club	Westmeath	6,349
Ballyhogue GAA	Wexford	25,000
Cloughbawn GAA	Wexford	57,000
Craanford Community Hall	Wexford	1,250
Curraclloe United AFC	Wexford	55,707
Enniscorthy Rugby Football Club	Wexford	127,140
Faythe Harriers GAA Club	Wexford	114,000
Ferns Diocesan Youth Service	Wexford	4,952
Ferns United AFC	Wexford	37,754
Glynn Barntown GAA Club	Wexford	94,500
Gorey Celtic AFC	Wexford	57,000
Gusserane O'Rahilly's GAA	Wexford	3,492
Killenagh Wanderers AFC	Wexford	41,050
Marshallstown-Castledockrell GAA Club	Wexford	35,060
Naomh Eanna GAA Club	Wexford	10,000
New Ross Celtic AFC	Wexford	100,000
North End United AFC	Wexford	43,445
Oulart-The Ballagh GAA Club	Wexford	31,102

Arts, Sport and Tourism**Vote 35**

Rathangan Parish Hall Committee	Wexford	20,000
St. Anne's GAA Club	Wexford	28,324
St. Cormac's AFC	Wexford	36,065
St. Joseph's Boys and Girls Club	Wexford	190,000
St. Martins GAA	Wexford	3,500
St. Michael's Amateur Boxing Club	Wexford	15,254
An Tochar GAA Club	Wicklow	5,000
Arklow RFC	Wicklow	3,175
Avondale GAA Club	Wicklow	3,000
Ballywaltrim Community Centre	Wicklow	501,286
Baltinglass GAA Club	Wicklow	141,407
Blessington Sailing Club	Wicklow	15,000
Bray Town Council (Peoples Park)	Wicklow	272,871
Bray Wanderers AFC	Wicklow	46,400
Carnew Emmets GAA Club	Wicklow	121,000
Cobra Gymnastics Club	Wicklow	5,000
Dunlavin GAA Club	Wicklow	95,778
Newcastle Community Centre	Wicklow	4,421
Newtown GAA Club	Wicklow	45,437
Rathdrum RFC	Wicklow	103,734
Rathnew A.F.C.	Wicklow	30,000
St. Patrick's Hall, Kilcoole	Wicklow	2,542
Valleymount GAA Club	Wicklow	9,523
Wicklow RFC	Wicklow	6,931
Wicklow Rowing Club	Wicklow	176
Total		80,597,000

* The outturn under Subhead C.1. includes current exchequer Expenditure of €106,656 in respect of the Development Officer Scheme.

13 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery	47
IT Consumables	28
Publications	<u>32</u>
	<u>107</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Tax, PRSI and Superannuation	648
Withholding Tax, VAT and Relevant Contracts Tax	<u>94</u>
	<u>742</u>

15 ENHANCING INTERNAL CONTROL

A statement on internal financial control in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control within the Department of Arts, Sport and Tourism.

Under the Government's Management Information Framework (MIF), the Department will, by the end of March, 2005, have installed on a shared services basis with the Department of Justice, Equality and Law Reform, a new Financial Management System (FMS). This new FMS is designed to provide more timely and comprehensive financial information to senior management in the Department. As part of the MIF implementation plan in the Department, a comprehensive training programme was initiated and will continue to run through 2005 as required. In addition, a new generic Procedures Manual for financial transactions is being produced. During the course of 2005, following roll-out of the system, this manual will be specifically tailored to address the administrative and financial process requirements of all divisions within the Department involved in financial transactions.

During 2004, the Department implemented a major modular Training Programme for all staff. As part of this programme, project groups examined a range of important strategic issues and put forward recommendations to senior management. One such issue related to the process of preparing the Department's Statement of Strategy and Annual Business Plans and a series of recommendations aimed at streamlining the process and making it more efficient have been accepted and are being implemented.

In the context of improving IT security, during 2004 the Department introduced revised policy conditions governing email and internet usage and further enhanced its suite of anti-virus and security products. System data backup procedures are regularly monitored.

The Department continues to operate an Internal Audit Unit, independent of line management, with direct access to me. The Unit is supported in its work by an Audit Committee, with an external chairperson, which, inter alia, tracks progress on the implementation of audit plans. The process of integrating risk management into existing management systems is continuing. Risk management will also be integral to the development of new Business Plans following agreement on the Department's revised Statement of Strategy.

PHILIP FURLONG

Accounting Officer

DEPARTMENT OF ARTS, SPORT AND TOURISM

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Arts, Sport and Tourism for 2004 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-v.

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 Arts, Sport and Tourism. 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 2004. Attention is drawn to Chapter 9 of the report for 2004 prepared by me in pursuance of Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Ealaíon, Spóirt agus Turasóireachta le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnte ag an Roinn Ealaíon, Spóirt agus Turasóireachta. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 9 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

DEFENCE

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	16,507	15,931	-
A.2. TRAVEL AND SUBSISTENCE	444	400	14
A.3. INCIDENTAL EXPENSES	446	532	23
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	619	648	75
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,305	2,327	(112)
A.6. OFFICE PREMISES EXPENSES	1,315	949	(76)
A.7. CONSULTANCY SERVICES	26	-	-
DEFENCE FORCES			
B. PERMANENT DEFENCE FORCE: PAY	400,000	394,108	-
C. PERMANENT DEFENCE FORCE: ALLOWANCES	55,015	49,649	-
D. RESERVE DEFENCE FORCE: PAY, ETC.	12,129	11,234	-
E. CHAPLAINS AND OFFICIATING CLERGYMEN: PAY AND ALLOWANCES	1,180	1,071	-
F. CIVILIANS ATTACHED TO UNITS: PAY, ETC.	38,355	37,641	-
G. DEFENSIVE EQUIPMENT	34,540	37,332	(1,312)
H. AIR CORPS: EQUIPMENT AND EXPENSES	44,800	55,392	(15,862)
I. MILITARY TRANSPORT	8,292	11,957	104
J. NAVAL SERVICE: EQUIPMENT AND EXPENSES	9,284	10,835	185
K. BARRACK EXPENSES AND ENGINEERING EQUIPMENT	13,377	14,087	334
L. BUILDINGS	30,331	29,791	184
M. ORDNANCE, CLOTHING AND CATERING	12,458	13,570	626
N. COMMUNICATIONS AND INFORMATION TECHNOLOGY	7,540	10,483	(214)
O. MILITARY TRAINING	3,569	3,568	63
P. TRAVEL AND FREIGHT SERVICES	3,853	4,904	267
Q. MEDICAL EXPENSES	3,005	3,028	60
R. LANDS	997	980	(26)
S. EQUITATION	929	1,008	(83)
T. COMPENSATION	24,000	10,672	356
U. MISCELLANEOUS EXPENDITURE	2,480	3,294	78
OTHER SERVICES			
V. CIVIL DEFENCE BOARD (GRANT-IN-AID)	5,593	5,593	-
W. IRISH RED CROSS SOCIETY (GRANT-IN-AID)	866	866	-
X. COISTE AN ASGARD (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	<u>693</u>	<u>693</u>	-
Gross Total	734,948	732,543	(15,316)
<i>Deduct :-</i>			
Y. APPROPRIATIONS-IN-AID	<u>37,292</u>	<u>37,531</u>	<u>7,265</u>
Net Total	<u>697,656</u>	<u>695,012</u>	<u>(22,581)</u>
SURPLUS TO BE SURRENDERED	€2,644,172		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Stocks are valued at their most recent purchase price.

Military equipment is depreciated using the straight line method with a residual value.

A detailed register is maintained of lands and buildings administered by the Department. However, as valuations for all of these properties are not available, they are not included in the Statement of Capital Assets (Note 4).

2 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			695,012
Changes in Capital Assets			
Purchases Cash	(102,606)		
Depreciation	37,535		
Loss on Disposals	<u>2,979</u>	(62,092)	
Assets under Development			
Cash Payments (Note 5)		(22,675)	
Changes in Net Current Assets			
Increase in Closing Accruals	13,743		
Increase in Stock ¹	<u>(29,322)</u>	<u>(15,579)</u>	<u>(100,346)</u>
Direct Expenditure			594,666
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,995		
Notional Rents	<u>3,906</u>		<u>10,901</u>
Operating Cost			<u>605,567</u>

Note:

1. In order to give an accurate figure for stock movement in the Statement, an adjustment to the 2003 figure for Military stocks and the exclusion of 2003 Civil Defence stocks following the establishment of the Civil Defence Board under the Civil Defence Act, 2002 were necessary.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 4)			420,466
Assets under Development (Note 5)			<u>14,631</u>
			435,097
Current Assets			
Stocks (Note 16)		151,220	
Prepayments ¹		19,009	
Accrued Income		7,287	
Other Debit Balances: Suspense ²		2,647	
PMG Balance and Cash	34,558		
Orders Outstanding	<u>(33,166)</u>	<u>1,392</u>	
Total Current Assets		<u>181,555</u>	
Less Current Liabilities			
Accrued Expenses		3,693	
Deferred Income		22	
Other Credit Balances:			
Suspense	168		
Payroll Deductions	616		
Due to State (Note 17)	<u>1,610</u>	2,394	
Net Liability to the Exchequer (Note 6)		<u>1,645</u>	
Total Current Liabilities		<u>7,754</u>	
Net Current Assets			<u>173,801</u>
Net Assets			<u><u>608,898</u></u>

Notes:

1. Includes downpayments of €14.2m for helicopters.
2. Payroll, bank and other balances.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004¹

	Military Equipment ² €000	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation as at 1 January 2004 ³	543,559	19,040	17,255	579,854
Additions	100,368	2,766	131	103,265
Disposals	(13,171)	(1,187)	(73)	(14,431)
Gross Assets as at 31 December 2004	<u>630,756</u>	<u>20,619</u>	<u>17,313</u>	<u>668,688</u>
Accumulated Depreciation				
Opening Balance as at 1 January 2004 ³	200,520	12,088	9,531	222,139
Depreciation for the year	33,973	3,161	401	37,535
Depreciation on Disposals	(10,354)	(1,089)	(9)	(11,452)
Cumulative Depreciation as at 31 December 2004	<u>224,139</u>	<u>14,160</u>	<u>9,923</u>	<u>248,222</u>
Net Assets as at 31 December 2004	<u>406,617</u>	<u>6,459</u>	<u>7,390</u>	<u>420,466</u>

Notes:

1. The Department of Defence administers land (approx. 8,200 hectares) and buildings at 99 different locations, as well as 20 houses and 12 apartments outside of barracks which serve as married quarters. Most of these quarters are at present in the process of being sold to their occupants. As indicated in Note 1 land and buildings are not included in this statement.
2. Opening balances have been adjusted to reflect more accurate information.
3. Civil Defence Assets have been excluded from the Statement following the establishment of the Civil Defence Board under the Civil Defence Act, 2002.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In-house Computer Applications €000	Construction Contracts ¹ €000	Totals €000
Amounts brought forward at 1 January 2004	641	9,209	9,850
Cash Payments for the Year	4,353	18,322	22,675
Transferred to Assets Register	(666)	(17,228)	(17,894)
Amounts carried forward at 31 December 2004	<u>4,328</u>	<u>10,303</u>	<u>14,631</u>

Note:

1. Notional transfer to Assets Register. 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 2004

	€000	€000
Surplus to be surrendered		2,644
Exchequer Grant Undrawn		<u>(999)</u>
Net Liability to the Exchequer		<u>1,645</u>
Represented by:		
Debtors		
Net PMG position and cash	1,392	
Debit Balances: Suspense	<u>2,647</u>	4,039
Creditors		
Due to State	(1,610)	
Credit Balances: Suspense and payroll deductions	<u>(784)</u>	<u>(2,394)</u>
		<u>1,645</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Sales of Property	4,249,317

Claims made in the period 1994 - 1996 and totalling €610,445 for reimbursement by the UN in respect of Court Awards arising from the death and disablement of members of the Permanent Defence Force who served with the United Nations Peacekeeping Force in Lebanon are not being pursued on the grounds that they are irrecoverable.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	366	The saving is due to expenditure in 2004 on the provision of office furniture and fittings in connection with the relocation of the Civil Defence Board to Roscrea, Co. Tipperary, being less than anticipated due to a delay in the fitting out of the new offices.
A.7.	26	No consultancy requirements arose under this subhead in 2004.
C.	5,366	The saving is due mainly to the number of personnel serving overseas being lower than anticipated and a lower incidence of security duties.
D.	895	The saving is due to the number of Reserve personnel who attended full-time training being less than anticipated.
E.	109	The saving is due to delays in filling a number of vacancies for chaplains and difficulties in securing relief chaplains.
G.	(2,792)	The excess is due to the early delivery of certain items of defensive equipment.
H.	(10,592)	The excess is due to a requirement to make downpayments on the procurement of military helicopters.
I.	(3,665)	The excess is due mainly to the early completion of a vehicle procurement programme and the requirement to purchase additional spare parts.
J.	(1,551)	The excess is due to a greater than estimated requirement for marine fuel and to increased fuel and maintenance costs.
K.	(710)	The excess is due mainly to increased costs for utilities and the purchase of additional equipment for the UN mission in Liberia.
M.	(1,112)	The excess is due mainly to the requirement for additional specialist clothing for overseas service.
N.	(2,943)	The excess is due mainly to the procurement of I.T. hardware and software for the Management Information Framework project.
P.	(1,051)	The excess is due mainly to increased costs of deployments of personnel and shipments of equipment for overseas missions and retrospective increases in certain travelling allowances.
S.	(79)	The excess is due to expenditure on the purchase and lease of horses in 2004 being greater than anticipated.
T.	13,328	Expenditure under this subhead is subject to a number of unpredictable variables, including the number of awards and settlements.
U.	(814)	The excess is due mainly to costs arising from Ireland's participation in the European and Security Defence Policy, and Ireland's Presidency of the EU in 2004.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1 Receipts from United Nations in respect of overseas allowances, stores, etc.		5,130,000	5,165,977
2 Receipts from EU in respect of fishery protection costs		1,100,000	721,796
3 Receipts from banks in respect of cash escort services		2,857,000	2,856,911
4 Receipts from occupation of official quarters		180,000	244,417
5 Receipts from rations on repayment		1,500,000	1,318,005
6 Receipts from other issues on repayment		100,000	78,147
7 Receipts for barrack services		10,000	132
8 Receipts on discharge by purchase		75,000	76,907
9 Lands and premises :-			
(1) Rents, etc.	495,000		
(2) Sales	<u>25,146,000</u>	25,641,000	25,921,361
10 Sale of surplus stores		50,000	102,188
11 Refunds in respect of services of seconded personnel		100,000	78,870
12 Miscellaneous		<u>549,000</u>	<u>966,433</u>
Total		<u>37,292,000</u>	<u>37,531,144</u>

Explanation of Variations

- 2 The shortfall is due to a number of projects under the EU Fishery Protection Programme not progressing as planned.
- 4 The surplus is due to a higher than anticipated level of occupation of married quarters and an increase in charges.
- 5 The shortfall is due to the number availing of rations being lower than anticipated.
- 6 Receipts under this heading are difficult to forecast because there are a number of variable factors involved.
- 10 The surplus is due to receipts from the sale of scrap military vehicles being higher than anticipated.
- 11 The shortfall is due to lower than anticipated receipts in respect of personnel granted time-off for representative association business on a repayment basis.
- 12 Receipts under this heading are difficult to forecast because there are a number of variable factors involved.

10 COMMITMENTS

(A) Global Commitments

The global figure for commitments likely to arise in 2005 and subsequent years is estimated to be €91m. This includes €55m for the purchase and modification of aircraft; €17m for the purchase of defensive equipment; €11m for a number of building projects; and €3.6m for the Management Information Framework project.

(B) Multi-annual Capital Commitments

Expenditure in 2004 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2004:

	€
Expenditure	21,224,995
Commitments to be met in subsequent years	15,014,060

(C) Major Capital Projects

Expenditure was incurred on the Management Information Framework project during 2004 where the total estimated cost will exceed €6.35m. Particulars are as follows:-

Project	Cumulative Expenditure to 31/12/2003 €000	Expenditure 2004 €000	Subsequent Years €000
Management Information Framework	618	3,718	4,164

11 MATURED LIABILITIES

Matured Liabilities outstanding at year end amounted to €839,201.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Max. Individual Recipients of Payment of €6,350 or more	€
Higher, special or additional duties	153,108	154	3	16,855
Overtime and extra attendance	1,249,722	671	51	18,604
Miscellaneous	<u>20,140</u>	2	2	10,600
Total extra remuneration	<u>1,422,970</u>			

Notes:

Certain individuals received extra remuneration in more than one category.

Amounts of €35,234 and €4,742 were received from Vote 1 and Vote 2 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 €850,000 is included in the Defence Estimate for 2005.

This account includes under Subhead T. expenditure of €5,001,633 arising from personal injury claims alleging loss of hearing and comprising compensation of €2,374,129 and plaintiffs' legal costs of €2,627,504 (about €1.3m of these legal costs relate to compensation paid prior to 2004). No provision is made for the settlement of 1,300 claims in respect of alleged loss of hearing and 791 other claims, 333 of which have been referred for attention to the State Claims Agency, outstanding at 31 December 2004.

This account includes the sums indicated below in respect of the remuneration and travel and subsistence costs, as appropriate, of military personnel working with various organisations:

<u>Organisation</u>	<u>£</u>
United Nations Missions	19,068,662
Military Staffs (EU, PSC, EUMS etc.), Brussels	1,878,949
European Union Missions (E144/6/91)	898,719
Organisation for Security and Co-operation in Europe (S4/11/58)	783,287
Permanent Mission of Ireland to the UN, New York.	91,936

This account includes the sum of €85,032 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 €191,066 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 €166,922 in respect of the remuneration of four military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of €68,568 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 €52,694 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association (S4/14/93).

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S4/17/63).

Air Corps aircraft were provided without charge to other Government Departments, the Garda Síochána and the Irish Coast Guard.

This account includes the full operating costs of the Garda fixed-wing aircraft and one Garda helicopter and the pilot costs only of the second Garda helicopter.

Air Corps aircraft were provided without charge to Health Boards for ambulance missions (S72/7/75).

Institutional and outpatient services were afforded to Defence Forces personnel and to the dependants of enlisted personnel in civilian hospitals without application of the statutory charge and in military hospitals without charge to Health Boards (S4/40/51 and S72/7/75).

In addition to the amounts expended, the sum of €73,470 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance and allocated to the following subheads:

A.2.	€460
A.3.	€2,453
A.7.	€25,106
F.	€44,451
U.	€1,000.

This account includes an amount of €9,903 which was granted towards humanitarian aid in Liberia.

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of €27,697 being written off (S4/11/62).

Sixty nine cases of damage to military vehicles resulted in the sum of €94,906 being written off (S4/11/62).

Ex-gratia payments totalling €158,082 were made to military personnel in 2004.

A total of €36,253 was spent on awards under the Scheme for the Recognition of Exceptional Performance (i.e. 42 individual awards ranging from €100 to €2,500 and 40 group awards ranging from €40 to €1,080).

A total of €6,614 was spent on official gifts in 2004.

14 EU FUNDING

Appropriations-in-aid of €721,796 were received from the EU Fishery Protection Surveillance Programme in respect of expenditure incurred for the conservation and management of fishery resources under subheads H. and J.

15 NATIONAL LOTTERY FUNDING

Subhead	Description	€
X.	Coiste an Asgard (Grant-in-Aid)	693,000

16 STOCKS¹

Stocks at 31 December 2004 comprise:	€000
Military Stocks	151,113
Stationery, Manuals, etc.	47
IT Consumables, etc.	<u>60</u>
	<u>151,220</u>

Note:

1. Civil Defence stocks have been excluded following the establishment of the Civil Defence Board under the Civil Defence Act, 2002.

17 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	762
Pay Related Social Insurance	545
Withholding Tax	147
Pension Contributions	156
	<u>1,610</u>

18 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller & Auditor General. The following actions have been taken or are planned to enhance the system of internal control.

The Department attaches great importance to staff training and development and allocates considerable resources to it. The well developed and dedicated Training and Development Unit organises staff training based on the needs identified through the Performance Management and Development System (PMDS). In addition, the Department is in the process of installing enhanced financial management systems as part of the Management Information Framework project and all relevant staff will be provided with training specific to their roles. Staff are also encouraged, particularly through the refund of fees scheme, to undertake courses in their own time and to obtain qualifications relevant to their specific employment area.

The Department maintains an ongoing programme of investment in state of the art computer hardware and software and the infrastructure necessary to provide full business support. IT security policy in relation to internal and external communications has been developed and implemented in accordance with best practice in the industry and is under constant review in association with an external security consultant.

The effectiveness of the Department's system of administrative and financial controls is kept under ongoing review through the Department's management structures, the outcome of audits and other examinations undertaken by the Internal Audit Section, and the input of the Audit Committee.

In 2004 a formal risk management system was initiated in the Department. As part of this process, the head of each branch carried out an assessment of the principal risks facing the branch in achieving its objectives, and outlined the measures in place, or planned, to manage those risks. From 2005 onwards, risk management will be incorporated into the annual business planning process.

MICHAEL HOWARD

Accounting Officer

DEPARTMENT OF DEFENCE

31 March, 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of Defence for 2004 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-v.

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 2004.



JOHN PURCELL

Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Cosanta le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Cosanta. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2004, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ARMY PENSIONS BOARD			
A. SALARIES, WAGES AND ALLOWANCES	95	89	-
PENSIONS, ALLOWANCES, ETC.			
B. DEFENCE FORCES (PENSIONS) SCHEMES AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	152,525	142,894	-
C. WOUND AND DISABILITY PENSIONS, ALLOWANCES AND GRATUITIES TO OR IN RESPECT OF FORMER MEMBERS OF THE DEFENCE FORCES	9,600	8,909	-
D. PAYMENTS TO OR IN RESPECT OF VETERANS OF THE WAR OF INDEPENDENCE	2,417	2,461	-
E. COMPENSATION PAYMENTS	287	36	-
F. MEDICAL APPLIANCES AND TRAVELLING AND INCIDENTAL EXPENSES	<u>80</u>	<u>36</u>	=
Gross Total	165,004	154,425	-
<i>Deduct :-</i>			
G. APPROPRIATIONS-IN-AID	<u>5,400</u>	<u>5,307</u>	=
Net Total	<u>159,604</u>	<u>149,118</u>	=
SURPLUS TO BE SURRENDERED	€10,485,552		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000
Net Outturn	149,118
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	<u>1,743</u>
Operating Cost	<u>150,861</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Current Assets			
Suspense		7	
PMG Balance and Cash	2,640		
Orders Outstanding	<u>(1,232)</u>	<u>1,408</u>	
Total Current Assets		<u>1,415</u>	
Less Current Liabilities			
Suspense		20	
Payroll Deductions		256	
Due to State (Note 7)		958	
Net Liability to the Exchequer (Note 3)		<u>181</u>	
Total Current Liabilities		<u>1,415</u>	
Net 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 2004

	€000	€000
Surplus to be surrendered		10,486
Exchequer Grant Undrawn		<u>(10,305)</u>
Net Liability to the Exchequer		<u>181</u>
Represented by:		
Debtors		
Net PMG position and cash	1,408	
Debit Balances: Suspense	<u>7</u>	1,415
Creditors		
Due to State	(958)	
Credit Balances: Suspense and payroll deductions	<u>(276)</u>	<u>(1,234)</u>
		<u>181</u>

4 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
B.	9,631	The saving is due mainly to the number of retirements and discharges from the Permanent Defence Force in 2004 being less than anticipated.
C.	691	The saving is due to a smaller than expected number of new claims being processed to a conclusion.
E.	251	It is not possible to estimate accurately expenditure in respect of compensation payments.
F.	44	The saving is due to expenditure on the supply and maintenance of surgical appliances being less than anticipated.

5 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Contributions to Defence Forces Spouses' and Children's Pension Schemes	4,740,000	4,644,495
2 Contributions to Defence Forces Contributory (Main) Pensions Schemes	550,000	563,583
3 Recoveries of overpayments	30,000	39,174
4 Payments received in respect of transferred service	20,000	13,753
5 Miscellaneous	<u>60,000</u>	<u>46,404</u>
Total	<u>5,400,000</u>	<u>5,307,409</u>

Explanation of Variations

- 5 Receipts under this heading are difficult to forecast.

6 MISCELLANEOUS ITEMS

109 cases of overpayment of pensions/allowances resulted in a gross loss of €18,270, of which €7,802 was recovered and €10,468 was written off (S4/11/62).

7 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	915
Pay Related Social Insurance	<u>43</u>
	<u>958</u>

8 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2004 has been submitted with this account to the Comptroller & Auditor General. The following actions have been taken or are planned to enhance the system of internal control.

The Department attaches great importance to staff training and development and allocates considerable resources to it. The well developed and dedicated Training and Development Unit organises staff training based on the needs identified through the Performance Management and Development System (PMDS). In addition, the Department is in the process of installing enhanced financial management systems as part of the Management Information Framework project and all relevant staff will be provided with training specific to their roles. Staff are also encouraged, particularly through the refund of fees scheme, to undertake courses in their own time and to obtain qualifications relevant to their specific employment area.

The Department maintains an ongoing programme of investment in state of the art computer hardware and software and the infrastructure necessary to provide full business support. IT security policy in relation to internal and external communications has been developed and implemented in accordance with best practice in the industry and is under constant review in association with an external security consultant.

The effectiveness of the Department's system of administrative and financial controls is kept under ongoing review through the Department's management structures, the outcome of audits and other examinations undertaken by the Internal Audit Section, and the input of the Audit Committee.

In 2004 a formal risk management system was initiated in the Department. As part of this process, the head of each branch carried out an assessment of the principal risks facing the branch in achieving its objectives, and outlined the measures in place, or planned, to manage those risks. From 2005 onwards, risk management will be incorporated into the annual business planning process.

MICHAEL HOWARD

Accounting Officer
DEPARTMENT OF DEFENCE
31 March, 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2004 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-v.

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 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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Phinsin an Airm le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Cosanta i ndáil leis an Vóta ar Phinsin an Airm. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
09 Meán Fómhair 2005

SOCIAL AND FAMILY AFFAIRS

Account of the sum expended, in the year ended 31 December 2004, 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 and Family Affairs, for certain services administered by that Office, and for certain grants including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	164,917	165,453	-
A.2. TRAVEL AND SUBSISTENCE	3,933	3,702	86
A.3. INCIDENTAL EXPENSES	7,558	6,115	230
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	13,900	13,917	(51)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	10,527	11,252	(706)
A.6. OFFICE PREMISES EXPENSES	5,706	5,573	260
A.7. CONSULTANCY SERVICES	6,012	2,822	(8)
A.8. PAYMENTS FOR AGENCY SERVICES	55,600	56,101	3,700
A.9. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REACH	11,170	11,601	309
A.10. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - MODERNISATION OF THE CIVIL REGISTRATION SERVICE	1,041	480	-
SOCIAL ASSISTANCE			
B. OLD AGE PENSION (NON-CONTRIBUTORY)	582,700	599,988	-
C. BLIND PENSION	15,600	15,868	-
D. CHILD BENEFIT	1,763,700	1,765,117	-
E. UNEMPLOYMENT ASSISTANCE	657,400	613,817	-
F. FARM ASSISTANCE SCHEME	69,700	66,343	-
G. EMPLOYMENT SUPPORT SERVICES	117,523	115,956	-
H. PRE-RETIREMENT ALLOWANCE	93,700	94,726	-
I. ONE-PARENT FAMILY PAYMENT	707,800	694,835	-
J. WIDOWS', WIDOWERS' AND ORPHANS' (NON-CONTRIBUTORY) PENSIONS	131,400	128,522	-
K. SOCIAL ASSISTANCE AND OTHER ALLOWANCES	10,900	10,981	-
L. FAMILY INCOME SUPPLEMENT	56,000	55,812	-
M. CARER'S ALLOWANCE	203,820	210,277	-
N. SUPPLEMENTARY WELFARE ALLOWANCES	654,832	646,550	-
O. DISABILITY ALLOWANCE	526,100	544,489	-
P. FREE SCHEMES (ASSISTANCE)	195,470	192,559	3,626
Q. MONEY ADVICE & BUDGETING SERVICE	11,401	11,397	5
R. FAMILY SUPPORT AGENCY	20,185	19,610	-
S.1. GRANT TO THE COMBAT POVERTY AGENCY (GRANT-IN-AID)	3,909	3,909	-
S.2. EU COMMUNITY ACTION PROGRAMME TO COMBAT SOCIAL EXCLUSION 2002 - 2006	123	22	-
T. GRANT TO COMHAIRLE	17,826	17,826	-
U. MISCELLANEOUS SERVICES	15,725	12,253	4
W. LOSSES	-	78	-
Gross Total	6,136,178	6,097,951	7,455
<i>Deduct :-</i>			
V. APPROPRIATIONS-IN-AID	<u>136,810</u>	<u>138,751</u>	<u>2</u>
Net Total	<u>5,999,368</u>	<u>5,959,200</u>	<u>7,453</u>
SURPLUS TO BE SURRENDERED	€40,168,236		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			5,959,200
Changes in Capital Assets			
Purchases Cash	(5,143)		
Depreciation	7,704		
Loss on Disposals	<u>47</u>	2,608	
Assets under Development			
Cash Payments		(10,027)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,313)		
Increase in Stock	<u>(249)</u>	<u>(1,562)</u>	<u>(8,981)</u>
Direct Expenditure			5,950,219
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	25,386		
Notional Rents	<u>14,817</u>		<u>40,203</u>
Operating Cost			<u>5,990,422</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			24,809
Assets under Development (Note 4)			<u>9,733</u>
Current Assets			34,542
Stocks (Note 12)		1,585	
Prepayments		8,751	
Accrued Income		2	
Other Debit Balances:			
Due from Social Insurance Fund in respect of			
Unemployment and Free Scheme Payments	6,314		
Suspense	5,799		
Advances to OPW for office furniture and electrical work	220		
Other Recoupable Expenditure	<u>342</u>	12,675	
PMG Balance and Cash ¹	44,471		
Orders Outstanding	<u>(8,817)</u>	<u>35,654</u>	
Total Current Assets		<u>58,667</u>	
Current Liabilities			
Net Liability to the Exchequer (Note 5)		40,169	
Accrued Expenses		16,206	
Other Credit Balances:			
Due to State (Note 13)	5,509		
Payroll Deductions	1,977		
Due to An Post for postage expenditure	443		
Suspense	<u>231</u>	<u>8,160</u>	
Total Current Liabilities		<u>64,535</u>	
Net Current Liabilities			<u>(5,868)</u>
Net Assets			<u>28,674</u>

Note 1: PMG balances plus balances held in suspense accounts e.g. An Post.

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	144,124	19,977	164,101
Additions	5,428	1,150	6,578
Disposals	(959)	(29)	(988)
Gross Assets at 31 December 2004	<u>148,593</u>	<u>21,098</u>	<u>169,691</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	125,508	12,611	138,119
Depreciation for the year	6,308	1,396	7,704
Depreciation on Disposals	(914)	(27)	(941)
Cumulative Depreciation at 31 December 2004	<u>130,902</u>	<u>13,980</u>	<u>144,882</u>
Net Assets at 31 December 2004	<u>17,691</u>	<u>7,118</u>	<u>24,809</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2004

	In House Computer Applications €000
Amounts brought forward at 1 January 2004	1,136
Cash Payments for the Year ¹	10,027
Transferred to Asset Register	(1,430)
Amounts carried forward at 31 December 2004	<u>9,733</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 2004**

	€000	€000
Surplus to be surrendered		40,168
Exchequer Grant Overdrawn		<u>1</u>
Net Liability to the Exchequer		<u>40,169</u>
Represented by:		
Debtors		
Debit Balances: Suspense	12,675	
Net PMG position and cash	<u>35,654</u>	48,329
Creditors		
Due to State	(5,509)	
Credit Balances: Suspense	<u>(2,651)</u>	<u>(8,160)</u>
		<u>40,169</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money
Witness Expenses

€
42,806
5,363

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	3,190	The saving was due mainly to the longer than anticipated timescales for development of the Service Delivery Modernisation (SDM) programme and the small underspend on some projects including the delay in introducing the Medical Referee Review project which is now due to begin in 2005.
A.10.	561	The implementation of the Civil Registration Act, 2004, involves the enhancement of the civil registration computer system, which went live in 2003, and the consequent training of all registration staff. It was planned to carry out the necessary enhancements/training in 2004 and provision was made in the 2004 estimates. However, as the roll-out of the computer system to all offices was not completed until late 2004 and with the impending decentralisation of the General Register Office to Roscommon (scheduled for January 2005 but now due to happen in April 2005) it was decided to postpone the development and implementation of the enhancements until 2005. This has resulted in the shortfall in expenditure over the budget for 2004.
E.	43,583	The saving was due mainly to the number of recipients being lower than estimated.
S.2.	101	Requests for funding of projects under this Programme were lower than expected.
U.	3,472	The saving was due mainly to expenditure on the National Longitudinal Study of Children, School Meals (local projects) and the Office of the Pensions Ombudsman being lower than expected.
W.	(78)	The charge to this subhead comprises - 1. Write off for book-keeping purposes relating to Salaries suspense accounts in 2001 in the amount of €71,176 (E171/1/03). 2. Fraudulent claims for Retirement Pension in 1994 in the amount of €7,304 which have proven unrecoverable (S73/09/92).

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recovery of administration expenses from the Social Insurance Fund	123,100,000	121,400,000
2. Recoveries of Social Assistance overpaid	7,300,000	9,849,848
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	4,100,000	4,636,270
4. Receipts under "Liability to Maintain Family" provisions in Part IX of the Social Welfare (Consolidation) Act, 1993	1,700,000	1,843,263
5. Miscellaneous	<u>610,000</u>	<u>1,021,153</u>
Total	<u>136,810,000</u>	<u>138,750,534</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 €12,119,334

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	412,556	324	12	16,856
Overtime and extra attendance	3,545,843	2,054	101	22,503
Shift and roster allowances	334,489	50	29	11,176
Miscellaneous (Delegates Allowance)	<u>33,143</u>	17	1	8,498
Total extra remuneration	<u>4,326,031</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 2004 of savings of €4,225,000 is included in the estimates for 2005.

A total of €43,613 was spent on the Input scheme (DP6/84) with awards made to 51 officers.

A total of €198,381 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 48 individual awards ranging from €300 to €750 and 46 team awards ranging from €400 to €6,825.

Compensation and associated legal and miscellaneous costs totalling €287,567 were paid in seven cases of personal injury claims by employees (S73/21/80).

In addition to expenditure under Subhead A.1. Salaries, Wages and Allowances, 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 €51,280 was received from the Change Management Fund, Subhead M. of the Vote for the Minister for Finance.

An amount of €168,738 was received from the Information Society Fund, Subhead P. of the Vote for the Office of the Minister for Finance.

An amount of €79,149 was received from the Information Society Fund, Subhead Q. (2003) of the Vote for the Office of the Minister for Finance.

Ex-gratia payments totalling €838 were made in respect of Child Benefit and Old Age Pension.

Legal costs totalling €170,206 were paid in respect of equal treatment arrears court cases (S73/09/92 Pt IV).

A member of staff received €6,349 in respect of membership of the Legal Aid Board.

An amount of €1,746,142 was received from the EU, through the Department of Community, Rural and Gaeltacht Affairs. This is a partial refund of monies advanced from a suspense account in respect of community development and social inclusion elements of the Peace Programme. A balance of €5,398,422, advanced from the suspense account, is pending receipt from the EU.

Recoveries of Assistance overpayments amounting to €9,849,848 in cash refunds and by withholding from the Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead V. In addition, recoveries amounting to €4,287,652 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2004 was as follows:

	€	€
Overpayments outstanding at 1 January 2004	65,137,822	
Net Overpayments recorded in 2004	<u>44,231,999</u>	109,369,821
<i>Less:</i>		
Amounts recovered in 2004	14,137,500	
Amounts written off as irrecoverable	<u>4,017,553</u>	<u>18,155,053</u>
Overpayments outstanding at 31 December 2004		<u>91,214,768</u>

12 STOCKS

Stocks at 31 December 2004 comprise:	€000
Stationery Supplies	1,546
IT Consumables	<u>39</u>
	<u>1,585</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	2,862
Notional Service	39
CSWOP Schemes	708
Pay Related Social Insurance	1,218
Interstat Value Added Tax	57
Withholding Tax	<u>625</u>
	<u>5,509</u>

14 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December, 2004 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control:

Upgrading of Skills

As part of the Business Planning process and the Performance and Management Development System, jobholders and their managers agree, on an annual basis, the objectives of their jobs and the knowledge, skill and training required to perform them. Local management and the Department's Staff Development Unit source and organise the necessary training, including training in the management of public funds.

The Department operates a scheme of fee refunds in respect of certain courses of study. Enhanced fee refund arrangements are offered, inter alia, for courses of study leading to qualifications in the fields of commerce, economics, internal audit, accounting and public administration.

In the context of the rollout of the Management Information Framework (MIF), specialised training is being provided to staff during 2005. Two modules will be provided: one on Financial Awareness and one on Performance Indicators. Other MIF-related training needs will be kept under review as the MIF is implemented throughout the Department.

Internal Audit

The Department has an Internal Audit function in place headed by a Professional Accountant. The work of Internal Audit is overseen by an Audit Committee which includes three external members. Additional financial resources have been provided to support the work of the Internal Audit function in 2005.

Risk Management

A formal risk assessment and risk management process was developed during 2004 and piloted in 4 Divisions in the second half of the year. Following a review of its operation, it has now being extended on a phased basis. The objective of the process is to ensure that risks are identified and managed and that risk management is embedded into the Department's business planning processes. The risk management process is supported by a Risk Management Support Unit and overseen by the Risk and Operations Committee (ROC), which is chaired by the Secretary General.

Separately a specific risk management approach to fraud control is in place in the case of the Department's major social welfare schemes. Action plans are being implemented to address the issues highlighted by the process.

Information and Communications Technology Security

The Department relies upon the extensive use of ICT to support its operations. ICT is deployed nationwide with a variety of client devices supported by centrally managed servers across a wide area network which is connected to the Internet. Appropriate security is applied to all aspects of this environment.

A Business Information Security Unit promotes and co-ordinates information security across the Department and oversees the identification and management of risks associated specifically with the management of IT systems. The unit's primary objective is to ensure that the Department's business information is used in a secure environment by security-conscious staff. The operational aspects of security are managed within the IS Services area of the Department's IS Division, which contributes to and implements appropriate policies.

The overall security policy of the ICT system has been implemented to date as close as possible to best practice. The Business Information Security Unit is involved in a continuous process to ensure that all ICT systems and processes are compared with best information security practice and maintained to the highest standard achievable. In this context, the Department's Email and Internet policies were updated in 2004.

The business information protection process is overseen by a Business Information Protection Committee.

Project Management and Procurement

There is a governance process in place to facilitate the prioritisation of projects which require the involvement of external consultancy. This process is overseen by a Project Governance Committee. The Department updated its project management framework in 2004 to take on board best practice in project management disciplines and this will be enhanced further in 2005.

Procurement governance is being enhanced and procurement processes and contractual arrangements are being reviewed to ensure continued compliance with legislation and best practice.

On-Going Review of Effectiveness of Administrative and Financial Controls

The Department's system of administrative and financial control is subject to on-going review and enhancement. During 2004, the Department's administrative and financial controls were subjected to a range of audit activity by the Internal Audit Unit, the findings and recommendations of which were considered by Management and by the Audit Committee. These activities included the results of two self-assessment control questionnaires, drawn up by the Internal Audit Unit, and completed by Principal Officers with responsibility for the Department's schemes and administrative functions.

It is proposed to carry out a number of process improvement initiatives to ensure that best practice, including in the area of internal controls, applies. These initiatives will be undertaken in the first instance in sections that are scheduled for decentralisation.

The internal control environment is being enhanced further by the progressive implementation of the Service Delivery Modernisation (SDM) programme which encompasses the development of new IT systems and a parallel programme of organisational change defining new structures, processes, procedures, roles and responsibilities as well as reporting relationships and spans of control for the management of the relevant schemes.

A key objective of the programme is to ensure effective systems for control of fraud and abuse. Risk assessment of processes, practices and organisational structures and the definition of appropriate security and control measures form a key element. The SDM programme is being implemented on a phased basis. Phase 1, covering the Child Benefit scheme, was implemented in 2002. Phase 2, which incorporates a number of pension schemes, and associated benefits, is scheduled for completion in late 2005.

In addition to those already outlined above, other ongoing initiatives which will have a beneficial impact on the internal control environment include:

- development of a new Overpayments and Debt Management system which is expected to go live in early 2006;
- continuous enhancement of documented procedures and procedures manuals;
- development of a balanced score card and other reporting mechanisms as part of the MIF project;
- upgrading of the Oracle Financials System;
- enhancement of financial reconciliation systems;
- further development of a database and tracking system for IT assets;
- further development of computerised HR systems.

JOHN HYNES

Accounting Officer

DEPARTMENT OF SOCIAL AND FAMILY AFFAIRS

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs for 2004 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-v.

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 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 2004. Attention is drawn to Chapter 15 of the report for 2004 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Gnóthaí Sóisialacha le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Gnóthaí Sóisialacha. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004. Tugtar aird ar Chaibidil 15 de mo thuarascáil le haghaidh 2004 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

09 Meán Fómhair 2005

Office of the Commission for Public Service Appointments

Account of the sum expended in the year ended 31 December 2004, compared with the sum granted, for the salaries and expenses of the Office of the Commission for Public Service Appointments.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A.1. SALARIES, WAGES AND ALLOWANCES	75	69	-
A.2. TRAVEL AND SUBSISTENCE	2	-	-
A.3. INCIDENTAL EXPENSES	45	31	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	5	1	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	65	48	2
A.6. OFFICE PREMISES EXPENSES	6	4	-
A.7. CONSULTANCY, ETC., SERVICES	<u>17</u>	<u>17</u>	<u>-</u>
Net Total	<u>215</u>	<u>170</u>	<u>2</u>
SURPLUS TO BE SURRENDERED	€ 45,000		

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

NOTES

1 OPERATING COST STATEMENT FOR 2004

	€000	€000	€000
Net Outturn			170
Changes in Capital Assets			
Purchases Cash	(6)		
Depreciation	12	6	
Changes in Net Current Assets			
Increase in Closing Accruals	2		
Increase in Stock	(13)	(11)	(5)
Direct Expenditure			165
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			=
Operating Cost			<u>165</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2004

	€000	€000	€000
Capital Assets (Note 3)			53
Current Assets			
Stocks (Note 7)	13		
Prepayments	-		
Accrued Income	-		
Other Debit Balances	=	13	
PMG Balance and Cash	5		
Orders Outstanding	(8)	(3)	
Net Liability due from the Exchequer (Note 4)		<u>3</u>	
Total Current Assets		<u>13</u>	
Current Liabilities			
Accrued Expenses	2		
Due to State (Note 8)	-		
Other Credit Balances	=		
Total Current Liabilities		<u>2</u>	
Net Current Assets			<u>11</u>
Net Assets			<u>64</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2004

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2004	-	-	-
Transferred from PAS	45	16	61
Additions	<u>7</u>	<u>-</u>	<u>7</u>
Gross Assets at 31 December 2004	<u>52</u>	<u>16</u>	<u>68</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2004	-	-	-
Transferred from PAS	2	1	3
Depreciation for the year	<u>10</u>	<u>2</u>	<u>12</u>
Cumulative Depreciation at 31 December 2004	<u>12</u>	<u>3</u>	<u>15</u>
Net Assets at 31 December 2004	<u>40</u>	<u>13</u>	<u>53</u>

NOTE: Capital Assets were transferred from the Public Appointments Service to the Commission for Public Service Appointments on the 19th October 2004 as part of the establishment of the new office. Such transfers are fully reflected in Note 3

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Net Surplus at year end to Debtor and Creditor Balances held at 31 December 2004**

	€000	€000
Net Surplus		45
Exchequer Grant Undrawn		<u>(48)</u>
Net Liability from the Exchequer		<u>(3)</u>
Represented by:		
Debtors		
Net PMG position and cash	(3)	
Debit Balances: Suspense	<u>-</u>	(3)
Creditors		
Due to State	-	
Credit Balances: Suspense	<u>-</u>	<u>-</u>
		<u>(3)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	14	The saving on this subhead is due to the timing of the initial expenditures to set up the new office.
A.5.	17	The saving on this subhead is also due to the timing of the initial expenditures to set up the new office.

6 MISCELLANEOUS ITEMS

The CPSA was established under the Public Service Management (Recruitment and Appointments) Act 2004. It was established on October 19, 2004.

During the period October - December 2004, the Public Appointments Service paid the payroll and some other costs on behalf of the CPSA. These were invoiced by the PAS and paid over to them in December 2004. For this reason, there are no suspense balances (e.g. for PAYE/PRSI withheld) on the books of the CPSA.

7 STOCKS

Stocks at 31 December 2004 comprise:	€000
Printing and Stationery	13
	<u>13</u>

8 DUE TO THE STATE

The amount due to the State at 31 December 2004 consisted of:	€000
Income Tax	-
Pay Related Social Insurance	-
Withholding Tax	-
Value Added Tax	-
Pension Contributions	-
	<u>-</u>

9 ENHANCING INTERNAL CONTROL

STATEMENT BY THE ACCOUNTING OFFICER ON INTERNAL CONTROL

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is put in place, maintained and operated by the Office of the Commission for Public Service Appointments. This responsibility is exercised in the context of the resources available to me and my other obligations as Director of the Office. Also, any system of financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

Key accounting procedures, which have been put in place in 2004 to provide effective internal financial control at the Office are

- Prompt implementation of a Management Information Framework to track all financial transactions;
- Monthly review of expenditure with a review of the progress of the spend against the Vote;
- A monthly discipline of prompt reconciliation of the Paymaster General account to the general ledger and review of the validity of balances on deduction and suspense accounts;
- Awareness among staff that internal control procedures must recognise and take account of the inevitable division of duties issues that arise in a small office. Controls in response include:
- Defined authorisation levels for expenditure;
- Management review of the validity of payments and the makeup of the monthly reported expense

More broadly regarding internal control, there has been an externally facilitated risk assessment process carried out that has identified the principal risks that may impact on the achievement of the business objectives of the Office. The management actions that are designed to reduce these risks to an acceptable level are set out in the risk management documentation and are embedded in the organisation.

The effectiveness of the system of internal control is monitored by a three-person Audit Committee that has two external members. An experienced internal auditor has been appointed and reports to this Committee.

During 2004 and up to the date of the Appropriation Account, there have been no material losses, contingencies or issues arising from weaknesses in internal control.

BRENDAN O'CALLAGHAN

Accounting Officer

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

31 March 2005

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Commission for Public Service Appointments for 2004 under Section 3 of 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-v.

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 Commission for Public Service Appointments. 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 2004.



JOHN PURCELL
Comptroller and Auditor General
09 September 2005

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta an Coimisiun um Cheapachain Seirbhíse Poiblí le haghaidh 2004 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-v.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Coimisiun um Cheapachain Seirbhíse Poiblí. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2004.

JOHN PURCELL
Ard-Reachtaire Cuntas agus Ciste
09 Meán Fómhair 2005

CONTINGENCY FUND DEPOSIT ACCOUNT

Account of the Receipts and Payments in the Year Ended 31 December 2004

€

Balance at 1 January 2004	25,395
Receipts (Exchequer)	<u>250,000</u>
	275,395
Payments (Commission on Electronic Voting)	<u>(250,000)</u>
Balance at 31 December 2004	<u>25,395</u>

NOTES

1. GENERAL

The Fund was used during the year to meet the ongoing expenses of the Commission on Electronic Voting, pending the enactment of legislation to put the Commission on a statutory footing. The moneys were subsequently recouped by the Exchequer.

2. ENHANCING INTERNAL CONTROL

The control and accounting systems of the Department of Finance, the Statement on Internal Controls made in respect of the Department, and the Note on enhancing its internal controls, also apply in respect of this Fund.

THOMAS CONSIDINE

Accounting Officer

DEPARTMENT OF FINANCE

23 March 2005

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

09 September 2005

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Deimhním go bhfuil an cuntas seo scrúdaithe agam agus go bhfuil sé ceart.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

09 Meán Fómhair 2005