

J. J. Sheehy

TABLE OF CONTENTS



Report of the Comptroller and Auditor General 1

Accounts of the Public Services 3

Summary 95

Analysis, under Votes of the Estimates of the Government of Ireland, 1993
Comptroller and Auditor General 98

Appropriation Accounts 99

APPROPRIATION ACCOUNTS

1993

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER, 1993 TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL THEREON

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*(Presented pursuant to Section 7 of the Comptroller and Auditor
General Act, 1923 (No.1 of 1923))*
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APPROPRIATION ACCOUNTS 1993

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE
DIRECTOR FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER,
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TABLE OF CONTENTS

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

	<i>Page</i>
Report of the Comptroller and Auditor General	
Accounts of the Public Service	3
Summary	95
Analysis, under Votes, of the Report of the Comptroller and Auditor General	98
Appropriation Accounts	99
Index	301

Amount to be surrendered

£12,354

This represents 2.01% of the supply grant as compared with 1.04% in 1992.

Excess Vote 2. An excess vote will be required in the case of Vote 50 - International Co-operation. Expenditure in excess of the provision made by the Churches amounted to £1,803,859 (See also paragraph 67 of this Report).

Extra Exchequer Receipts 3. Extra Receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £4,162,527.

Surrender of Balances of 1992 Votes 4. The balances due to be surrendered out of Votes for Public Services for the year ended 31 December 1992 amounted to £82,201,000. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts 5. The stock and store accounts of the Departments have been examined with satisfactory results.

ACCOUNTS OF THE PUBLIC SERVICES, 1993

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year 1. The audited accounts are summarised on pages 96 and 97. The amount to be surrendered as shown in the summary is £182,354,000 arrived at as follows:-

	£000	Estimated £000	Actual £000
<i>Gross Expenditure</i>			
Original Estimates	9,552,776		
Supplementary and Additional Estimates	<u>242,928</u>		
		9,795,704	9,629,918
<i>Deduct:-</i>			
Appropriations in Aid	1,004,657		
Supplementary Estimates	<u>1,929</u>		
		1,006,586	1,023,154
		<u>8,789,118</u>	<u>8,606,764</u>
Amount to be surrendered		£182,354	

This represents 2.01% of the supply grant as compared with 1.04% in 1992.

Excess Vote

2. An excess vote will be required in the case of Vote ³⁹30 - International Co-operation. Expenditure in excess of the provision made by the Oireachtas amounted to £1,803,859 (See also paragraph 67 of this Report).

Extra Exchequer Receipts

3. Extra Receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £44,162,527.

Surrender of Balances of 1992 Votes

4. The balances due to be surrendered out of Votes for Public Services for the year ended 31 December 1992 amounted to £82,201,000. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

5. The stock and store accounts of the Departments have been examined with satisfactory results.

Exchequer Account 6. Account of receipts and payments for the years ended 31 December 1993 and 31 December 1992

	1993		1992	
	£,000	£,000	£,000	£,000
<i>Current Receipts:</i>				
Tax Revenue		9,704,435		8,910,299
Non Tax Revenue		<u>435,748</u>		<u>449,839</u>
		10,140,183		9,360,138
<i>Current Payments:</i>				
Service of National Debt	2,389,556		2,354,786	
Annuities and Pensions, Salaries etc. and Courts	7,183		6,580	
EC Budget Payments	453,488		353,573	
Supply Services - non capital	7,650,243		7,080,336	
Miscellaneous Current Payments	18,510	10,518,980	10,798	<u>9,806,073</u>
<i>Deficit on current account</i>		(378,797)		(445,935)
<i>Capital Receipts:</i>				
Repayable Advances repaid	163,018		100,935	
EC Receipts	379,563		281,430	
Miscellaneous Capital Revenue	189,989	732,570	70,333	452,698
<i>Capital Payments:</i>				
Supply Services - Capital	973,938		777,825	
Repayable Advances to State Bodies etc.	169,346		90,245	
Share Capital Acquired in State and other Bodies	96,879		23,039	
EC Payments	31		-	
Miscellaneous Capital Payments	1,657	1,241,851	21,207	<u>912,316</u>
<i>Deficit on capital account</i>		(509,281)		(459,618)
Total Deficit		(888,078)		(905,553)
<i>Financed by:</i>				
Balance in Exchequer at 1 January	625		1,141,066	
Money Raised by Creation of Debt	32,789,085		20,644,619	
		32,789,710		21,785,685
<i>Less:</i>				
Issues for Redemption of Debt	31,311,322		20,879,507	
Balance in Exchequer at 31 December	590,310		625	
		31,901,632		20,880,132
		888,078		905,553

7. The National Treasury Management Agency has the statutory function of borrowing moneys on behalf of the Exchequer and managing the National Debt on behalf of and subject to the control and general superintendence of the Minister for Finance.

Expenses incurred by the Agency in the performance of its functions are met from the Central Fund. The Agency incurred expenditure of £5.5m on administration in 1993.

Under the provisions of Section 12 of the National Treasury Management Agency Act 1990 I am required to audit the accounts of the Agency and, when making my statutory annual Report on the Appropriation Accounts, to make also a report to Dáil Éireann regarding the correctness of the sums brought to account by the Agency in the year. The Agency's accounts for 1993 have been audited and the accounts, including an administration account and accounts relating to the National Debt, have been presented to the Minister who has laid copies thereof before both Houses of the Oireachtas.

I am satisfied that the accounts properly present the transactions of the Agency in 1993 and its balances at year end.

The accounts show that the outturn for the year for the National Debt was as follows:

Debt Service Costs	£2,308m
National Debt outstanding 31 December (Table 1)	£28,357m

The Agency's performance in regard to debt management activities is independently measured by a US investment bank specifically engaged for that purpose. The rationale and basis of the performance measurement was agreed with the Department of Finance. The bank determined that, measured on a Net Present Value basis against an independent benchmark portfolio, savings by the Agency management in the year amounted to £141m.

Table 1 National Debt

	£m	£m	£m
Domestic Debt			
National Loans		14,246	
Medium/Long term Indebtedness		136	
Short term Indebtedness	3,275		
Less Domestic Liquid Assets	<u>686</u>		
Net Short term Indebtedness		<u>2,589</u>	
Net Domestic Debt			16,971
Foreign Debt			
Foreign Loans	12,275		
Less Foreign Liquid Assets	<u>889</u>		
Net Foreign Debt			<u>11,386</u>
National Debt			<u>£28,357m</u>

Notes

- (1) The National Debt is stated on the basis of nominal amounts of principal originally borrowed.
- (2) An estimated £4,000m of National Loans were held by non-residents at 31 December 1993.

*Administration of
Small Savings
Schemes*

8. In my 1990 Report I referred to the lack of a formal agreement between the NTMA and An Post to fix the remuneration of An Post for the management of the Savings Services. At the date of my 1990 Report the Accounting Officer had stated that he did not consider the existing cost recovery arrangement to be the appropriate basis for determining charges in respect of the Savings Services and he envisaged a fee structure which would put the relationship between An Post and NTMA on a more commercial footing and, taking account of the return to investors, would ensure that the total cost of funds borrowed through An Post would remain competitive with the cost of comparable funds borrowed elsewhere by the Agency. During the course of audit it was noted that although a formal agreement has been in place since 1 January 1992 governing An Post's management of the Post Office Savings Bank (POSB), no similar agreement has been put in place for the management of the Small Savings Schemes - Savings Certificates, Savings Bonds and National Instalment Savings - for which An Post continues to be paid on a cost recovery basis.

I therefore asked the Accounting Officer why such an agreement had not yet been concluded with An Post and when this was expected to be done.

The Accounting Officer confirmed that he still did not regard cost recovery to be an appropriate basis for determining charges to be paid to An Post in respect of the Small Savings schemes.

He stated that the priority in moving away from cost recovery was the POSB charge because, by comparison with the other savings schemes, costs in the POSB were substantially higher as a percentage of the balances outstanding and were increasing despite the fact that the investment base was static. In 1991, the last year in which cost recovery applied in the POSB, the management expenses amounted to £8.9 million. This represented almost 2.25% of the deposit base at end-1991. In contrast, the combined management expenses for Savings Certificates, Savings Bonds and National Instalment Savings amounted to 0.2% of the total outstanding on these schemes (1993 figures), as set out in the following table:

	(1) Management Charge 1993 £m	(2) Outstanding at 31 December 1993 £m	(1) as % of (2) %
Savings Certificates	2.608	1,591.5	0.16
Savings Bonds	0.652	332.1	0.20
National Instalment Savings	1.212	193.2	0.63
Total	4.472	2,116.8	0.21

He informed me that, while these costs are significantly less than those arising in the POSB, nevertheless NTMA wished to agree with An Post an alternative method of determining the charges in respect of the three schemes because, under the present regime of cost recovery, there was no incentive for An Post to achieve efficiencies in the delivery of the savings services.

He also informed me that discussions had been taking place with An Post on this matter for quite some time and it was expected that agreement would be reached shortly. The principal objective was not to seek reductions in costs - the costs are already extremely low and under the new arrangement might even rise - but rather to put the arrangement on a more commercial footing giving An Post an incentive to grow these funds and to put a ceiling on the costs to the NTMA, thereby removing an unlimited exposure to costs were these to escalate within An Post.

Savings Stamps

9. An Post operates the Savings Stamps scheme on behalf of the NTMA. The scheme is intended to act as an encouragement to children to save by enabling them to buy 50p stamps through schools or directly from post offices and to encash the stamps or convert to a POSB deposit account when £10 has been saved. The Agency meets the management costs of the scheme under the cost recovery method of remunerating An Post for its services. Net amounts raised under the scheme are so low that it is not considered worthwhile to transfer them to the NTMA.

Sales and encashments/conversions and management expenses in recent years were:

Year	Sales £m	Encashments/ Conversions £m	Management Expenses £,000
1991	2.82	2.67	297
1992	3.48	3.39	380
1993	4.02	3.89	483

As the scheme in its present form has no impact on the Agency's debt management functions I asked whether any restructuring of the scheme was envisaged or whether there are any proposals for reducing the management costs.

The Accounting Officer informed me that while special saving schemes for children are a common feature of banking operations generally, the fact that no net funds have been generated for the Exchequer through Savings Stamps makes this scheme unattractive from the Agency's viewpoint and in 1992 it proposed their abolition to the Minister for Finance. The Minister directed, however, that the scheme should be continued, referring specifically to its social aspects as influencing his decision on this matter, but asked the Agency to explore the possibility of securing a significant reduction in costs.

The Agency has continued to review the scheme - especially the question of curtailing the operating costs of handling the very small amounts of cash which are deposited in Savings Stamps. The Accounting Officer stated that there was no cost effective way of collecting such small deposits. In these circumstances, and having regard to the increasing costs of the scheme, he proposed again to seek the approval of the Minister to the abolition of the Savings Stamps.

Savings Banks' Funds

10. The audit of the Post Office Savings Bank is carried out on my behalf by the auditors of An Post subject to my right to carry out such further audit tests as I consider necessary.

In June 1994 they reported to me on their audit of the 1993 accounts. I accept their opinion that the accounts of the Post Office Savings Bank give a true and fair view of its transactions for that year and of its year end balance.

In addition to managing the National Debt, the National Treasury Management Agency is responsible for the investment and management of funds remitted to the Exchequer by the Post Office Savings Bank and the TSB bank. The Exchequer is responsible for the repayment to the banks of all such funds and for meeting interest charges thereon.

The state of affairs of these funds at 31 December 1993 was as follows:

	1993 £m	1992 £m
Liability in respect of funds due to depositors and creditors	958	979
Value of related investments held by Post Office Savings Bank Fund (at cost prices)	<u>1,004</u>	<u>1,023</u>
Surplus at 31 December 1993	<u>46</u>	<u>44</u>

However, as the market value of the investments held by the Fund was £24m more than their cost price, the surplus on the Fund at market prices was £70m. (£32m at 31 December 1992).

Central Fund Services

Issue under the Insurance Act, 1964

Funding of ICI Administrator

11. In paragraph 9 of my 1985 Report I referred to the financial difficulties experienced by the Insurance Corporation of Ireland (ICI), a wholly owned subsidiary of Allied Irish Banks Plc. (AIB), and to the funding arrangements put in place to enable the court appointed Administrator to meet the company's liabilities. The arrangements provided for the Central Fund to borrow from the Central Bank and on-lend to the Administrator, through the Insurance Compensation Fund, a sum of £100m at a preferential rate of interest for a 15 year term, with AIB, and the banking sector generally, making up the interest shortfall.

During 1991/92 the Insurance Compensation Fund borrowed a further £75 million from the banking sector at full commercial interest rates which it again on-lent to the Administrator in order to provide him with necessary liquid funds. These borrowings were repaid in 1994.

In October 1992 the Administrator estimated that his funding requirement to finalise his administration extending to the year 2012 was £267m with a net present value of £164m.

In December 1992, an arrangement was agreed whereby AIB undertook to contribute towards the Administrator's funding requirements a sum of £8.8m per annum from 1993 to 2012 and the Minister for Finance undertook to make available to the Insurance Compensation Fund moneys to fund the requirements of the Administrator. In this connection, he decided that an interest free advance of £32m would be made available under Section 5 of the Insurance Act, 1964 for this purpose. The agreement provided that this loan should only be made available by the Minister on condition that any sum recovered by the Administrator in his legal action against the former auditors of ICI would be applied as a first priority to repay any advance made on foot of the 1992 agreement, together with interest at the rate of 9% per annum – any such sum received by the Minister to be shared equally by him with AIB.

When these arrangements were being made it was not anticipated that the legal action would be resolved within a short period but in October 1993, an out of court settlement was made with the former auditors of ICI under which a sum of £38.9m was received by the Administrator on 30 December 1993.

When it became apparent that a settlement was imminent, negotiations commenced between the Department of Finance and AIB, as a result of which AIB agreed to forgo their entitlement under the 1992 arrangement to half of any moneys received by the Minister from the Administrator on foot of the settlement. After the settlement was announced in October 1993, the Department of Finance, in consultation with the relevant parties, conducted an in depth examination of the Administrator's outstanding liabilities. This examination showed that, notwithstanding the settlement award, the loan of £32m, which had not yet been advanced, was still necessary to meet the Minister's obligations under the 1992 agreement and to ensure that the Administrator was in a position to meet foreseen liabilities without further recourse to the Exchequer.

Having regard to the Minister's general obligation under the 1992 Agreement to fund the Administrator's requirements and, given that the £32m advance was made after the settlement of legal proceedings, the question of moneys being refunded to the Minister by the Administrator did not arise.

Moneys provided to the Administrator between 1985 and 1993 were as follows:

	Amount £m	Source of Funds	Remarks
1985	100	Exchequer Loan	Repayable in 2000
1991/2	75	Bank Borrowings	Repaid February 1994
1993	8.8	A.I.B.	First of 20 Annual Contributions
1993	38.9	Former Auditors of ICI	Share of Out of Court Settlement
1993	32	Exchequer Loan	Repayable in 2012

**Vote 6. - Office of
the Minister for
Finance**

Subhead A.5. - Office Machinery and Other Office Supplies

Subhead A.7. - Consultancy Services

Computerisation

12. In March 1991 the Central Information Technology Services (CITS) of the Department of Finance advised all Departments proposing to computerise their financial management systems to select a specified software system which CITS considered most suitable for this purpose. In October 1991 the Department of Finance decided that its own computerised accounts system needed to be upgraded and in December 1991, contracted with the software company which was providing support services for the existing system to upgrade that system at a cost of £17,000. Due to problems with the upgrading and delays in implementation, the Department decided, following a review in September 1992, to discontinue the upgrading and instead to acquire at a cost of £26,000 the system which CITS had 18 months earlier recommended to all other Departments. Pending the

implementation of this system, the software company which had been engaged to upgrade the old system agreed to maintain and support that system. In 1992 and 1993 the Department paid this company a total of £44,183 for the abandoned upgrading and for support service. The replacement (i.e., the CITS system) was installed in January 1994.

I asked the Accounting Officer for further information and explanations regarding the Department's handling of its changover to a new computer system for its finance function. He informed me that, in deciding to opt for the redevelopment of its old system, the Department had considered the possible use of the CITS system which had been recommended to other Departments. At that time it was felt that the CITS system would not readily handle the multi-vote accounts requirements of the Department's Accounts Branch, and the view was then that the old system could be redeveloped to cater for foreseeable needs. However, he assured me that the task of adapting the CITS system to deal with the requirements of Accounts Branch is now in hands.

He told me that the choice of contractor for the redevelopment of the old system was not subject to competitive tendering on the basis that the company awarded the contract had been maintaining the system for some time, was totally familiar with it, and was, therefore, considered to be in the best position to produce a modified version of the old system.

As regards the delay in bringing the modified system into operation, he said that the development of the system proved to be more complex and time consuming than at first anticipated because of data conversion difficulties and the absence of key contractor personnel at a critical stage.

He informed me that, in addition to the moneys paid to the software company, there was also a Departmental staff cost for the project in the region of £15,000.

He explained that over the past 21 months considerable effort had been expended on reorganising the distribution of skills in the IT Unit of the Department and that measures had also been taken to reduce reliance on external expertise, with any computing services supplied by the Department of Finance being provided either directly by the Department's IT Unit or by outside agencies sourced by the IT Unit as a result of competitive market exercises in accordance with Government Contract Procedures.

Vote 9.- Office of the Revenue Commissioners

Revenue Account

13. An Account showing all revenue received and paid over to the Exchequer by the Revenue Commissioners is furnished to me annually. I am required under Section 2 of the Exchequer and Audit Departments Act, 1921 to carry out such examination as I think fit with respect to the correctness of the sums brought to account and to report to Dáil Éireann on the results of my examination when reporting on the Appropriation Account for the Office of the Revenue Commissioners. A test examination of the transactions shown in the Revenue Account has been carried out with generally satisfactory results.

I am also statutorily required to examine the account on behalf of Dáil Éireann in order to ascertain that adequate regulations and procedures have been framed and are being implemented to secure an effective check on the assessment, collection

and proper allocation of revenue. The following paragraphs refer to matters arising from this examination.

Revenue Yield

14. The net yield of Revenue for the years 1993 and 1992 under its main headings is shown in the following statement:-

	1993 £m	1992 £m
Customs	157	125
Excise	1,757	1,748
Stamps	226	254
Capital Acquisitions Tax (including Estate, etc. duties)	50	33
Capital Gains Tax	27	58
Residential Property Tax	9	7
Income Tax	3,803	3,414
Corporation Tax	953	739
Value Added Tax	2,255	2,179
Agricultural Levies	3	3
	<u>* £9,240m</u>	<u>£8,560m</u>

* Includes £30m duties, taxes and levies deferred under EU regulations (1992 - £102m). £9,305m was paid into the Exchequer leaving a balance of £43m compared with £108m at the end of the previous year.

Extra-Statutory Repayments

15. Extra-statutory repayments were made during the year of value added tax £465,223 (in respect of diplomatic privilege) and stamp duties £1,495 (mainly in respect of lost stamped deeds).

Under Section 113 of the Finance Act, 1992, excise duty repayments to diplomatic missions have been placed on a statutory basis since 1 January 1993, while, following concerns expressed by the Committee of Public Accounts, a Ministerial Order is to be made in relation to value added tax repayments to diplomatic missions.

Write-Offs

16. The Revenue Commissioners have furnished me with schedules of cases in which claims of £100 or more under the Revenue Acts were written off during the year ended 31 December 1993.

The total amount of items included in the schedules, £97,691,929 is made up as follows:-

	1993		1992	
	Number of Items	Amount £,000	Number of Items	Amount £,000
Income Tax	923	8,374	1,568	17,335
PAYE	1,818	29,752	1,438	23,767
Corporation Tax	1,237	16,718	1,111	18,209
Value Added Tax	1,790	41,965	1,827	37,673
Other Taxes	88	883	78	860
	5,856	97,692	6,022	97,844

The distribution according to the grounds of write-off is:-

	1993		1992	
	Number of Items	Amount £,000	Number of Items	Amount £,000
Compassionate Grounds	153	1,495	236	1,910
Ceased Trading - no assets	2,894	40,813	2,814	50,067
Liquidation/Receivership/ Bankruptcy	2,104	48,238	1,078	25,000
Cannot be traced/outside jurisdiction	705	7,146	1,894	20,867
	5,856	97,692	6,022	97,844

I have made a test examination of the items in the schedules and I am satisfied with the action taken.

It should be noted that the amount written off may overstate the actual liability as many of the items included in the arrears represent estimated assessments.

Assessment and Collection

17. The Revenue Commissioners have furnished me with information relating to the assessment and collection of taxes and the collection of PRSI, health contributions, employment and training levy and income levy. A summary of the balances outstanding as at 31 May 1994 follows. The summary and supporting schedules do not take account of the £200m approximately received by the Office of the Chief Special Collector by virtue of the Waiver of Certain Tax, Interest and Penalties Act, 1993. Part of the £200m would relate to recorded arrears and therefore should have the effect of reducing the balance of tax outstanding. However, due to the confidentiality provisions of the legislation it is not possible to quantify what the reduction should be and accordingly the balances are overstated by an indeterminate amount.

Summary and Status of Outstanding Taxes as at 31 May 1994

	31 May 1994 £m	31 May 1993 £m
Income Tax (Excluding PAYE)	631	612
PAYE/PRSI Underpayments	313	297
PAYE/PRSI Estimates	236	286
Corporation Tax	302	364
VAT Underpayments	264	255
VAT Estimates S.23	152	174
VAT Estimates S.22	262	299
Capital Gains Tax	70	82
Capital Acquisitions Tax	2	3
Residential Property Tax	3	3
Health Contributions, Levies, etc.	56	59
Abolished Taxes	2	3
Balance Outstanding	2,293	2,437
Status of Balance		
1. Under appeal or enquiry *	239	320
2. Not disputed	614	647
3. Under demand	760	611
4. Awaiting transfer to enforcement	235	272
5. Under enforcement	368	502
6. Arrears Branch	77	85
	2,293	2,437
Estimate of total amount likely to be collected	527	531

* Tax under appeal or enquiry at 31 May 1994 included £29m Income Tax (excluding PAYE) and £74m Corporation Tax which does not become due until final determination of the appeal, provided an amount specified by the taxpayer has been paid (the taxpayer may specify that no tax is payable). With regard to tax which is the subject of appeal under self assessment the taxpayer must have submitted a return of income and have paid the undisputed tax due in accordance with the return.

The following schedules have been compiled on the basis of the information furnished and reflect activities and transactions in the year ended 31 May 1994 (and for comparison purposes the position in the year ended 31 May 1993) regardless of the years to which the transactions relate.

Schedule 1
Income Tax (excluding PAYE)

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	612	633
Charge	836	842
Discharge	1,448	1,475
Paid	10 807	3 860
Balance at 31 May 1994	631	612
Estimate of amount likely to be collected *	185	165

(a) Deposit Interest Retention Tax, which was introduced in 1986, accounts for £177m of the charge and paid amounts (previous year £326m).

(b) Withholding tax on fees paid for professional services, which was introduced in 1987, accounts for £92m of the charge and paid amounts (previous year £78m).

(c) PRSI for the self-employed, which was introduced in 1988, is also included in the figures along with Health Contributions and the Employment and Training Levy. Together they account for £115m of payments made in the year to 31 May 1994 (previous year £88m).

(d) A tax on Collective Investment Undertakings was introduced in 1989 - Section 18 of the Finance Act, 1989. The tax accounts for £4.6m of the charge and paid amounts (previous year £5.8m).

(e) A 1% Income Levy was introduced in the Budget of 1993 which accounts for £5.1m of the charge and paid amounts.

(f) * It should be noted that the difference between the balance and estimate of amount likely to be collected is largely accounted for by anticipated reductions of estimated amounts included in the balance brought forward from previous years.

Schedule 2
PAYE - Income Tax (Tax due from Employers)

(a) The following table shows the declared liability of employers and therefore the balance represents actual underpayments established.

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	138	126
Employers' Liability per P.35s	2,780	2,654
Paid	2,918 2,774	2,780 2,642
Balance at 31 May 1994	144	138
Estimate of amount likely to be collected	42	40

(b) Section 8 of the Finance Act, 1968 provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full liability for PAYE for a year they may estimate the amount of PAYE due for that year. The following table shows the position of such estimates as at 31 May 1994.

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	174	196
Estimates Raised	92	169
Paid	266 124	365 191
Balance at 31 May 1994	142	174
Estimate of amount likely to be collected	14	18

Notes:

(i) *Estimates*: Estimates raised by the Inspector of Taxes represent gross liability and will therefore in each instance include amounts accounted for on any return submitted for the year covered by such estimate. These estimates are subject to appeal by the employer and should not be taken to represent final liability.

(ii) *Paid*: Includes tax paid before the estimate was raised as well as amounts paid subsequently.

*Schedule 3
Pay-Related Social Insurance
(Amounts due from Employers)*

The collection of Pay-Related Social Insurance (which includes the Employment and Training Levy and the Health Contribution) for PAYE employees is integrated into the tax collection system.

(a) The following table shows the declared liabilities of employers and therefore the balance represents actual underpayments established.

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	159	149
Employers' Liability per P.35s	1,720	1,552
Paid	1,879 1,710	1,701 1,542
Balance at 31 May 1994	169	159
Estimate of amount likely to be collected	48	46

(b) Section 8 of the Finance Act, 1968 as applied to PRSI by various legislation, provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full liability for PRSI for a year they may estimate the amount of PRSI due for that year. The following table shows the position of such estimates as at 31 May 1994.

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	112	127
Estimates Raised	38	90
Paid	150 56	217 105
Balance at 31 May 1994	94	112
Estimate of amount likely to be collected	11	13

Notes:

(i) *Estimates*: Estimates raised by the Inspector of Taxes represent gross liability and will therefore in each instance include amounts accounted for on any return submitted for the year covered by such estimate. These estimates are subject to appeal by the employer and should not be taken to represent final liability.

(ii) *Paid*: Includes PRSI paid before the estimate was raised as well as amounts paid subsequently.

*Schedule 4
Corporation Tax*

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	364	382
Charge	1,040	905
Discharge	1,404	1,287
Paid	158 944	158 765
Balance at 31 May 1994	302	364
Estimate of amount likely to be collected	44	40

(a) It should be noted that the difference between the balance and the estimate of amount likely to be collected is largely accounted for by anticipated reductions of estimated amounts included in the balance brought forward from previous years.

(b) Advance Corporation Tax is included in this schedule. It accounts for £111m (previous year £114m) of the charge and paid amounts.

Schedule 5
Value Added Tax

(a) The following table shows the position as at 31 May 1994 of VAT liabilities declared and payments made on foot of returns submitted by traders.

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	255	243
Liability per traders' returns	2,833	1,835
Paid	3,088 2,824	2,078 1,823
Balance at 31 May 1994	264	255
Estimate of amount likely to be collected	111	107

Notes:

(i) Until the entry into force of the Single Market on 1 January 1993, VAT was payable at the point of entry on goods imported from the other EU States by traders who subsequently received credit for the payments on their normal two monthly VAT returns. The amount collected from such traders in respect of VAT on imports was of the order of £1,000m p.a. With effect from 1 January 1993 traders were no longer obliged to pay VAT on imports at the point of entry from EU States but their VAT liabilities fell to be accounted for on the two monthly returns. The impact of these changes on liabilities and payments can be seen in the table.

(ii) Claims by traders for refunds of VAT and related repayments by the Revenue Commissioners are not reflected in the table.

(iii) The balance of £264m includes a large element due in cases in liquidation/receivership and it is likely that little of this will be recovered. There are also amounts due from other companies and individuals that have ceased to trade, many some considerable time ago and in these cases the prospect of recovery is not good. The estimate of the amount of the balance likely to be collected takes these factors into consideration.

(b) Section 23 of the Value Added Tax Act, 1972, as amended, provides that where the Revenue Commissioners have reason to believe that a person when submitting his return understates his VAT liability or obtains an excess VAT repayment or where a person fails to register for VAT they may estimate the amount of VAT due. The following table shows the position of such estimates as at 31 May 1994.

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	174	176
Estimates Raised	77	7
Paid	251 99	183 9
Balance at 31 May 1994	152	174
Estimate of amount likely to be collected	38	41

Notes:

(i) *Estimates*: Estimates raised by the Inspector of Taxes represent gross liability and will therefore include amounts accounted for on any return submitted for the period covered by such estimate.

(ii) *Paid*: Includes tax paid before the estimate was raised as well as amounts paid subsequently.

(c) The following table shows the position as at 31 May 1994 in respect of estimates raised by the Collector General under Section 22 of the Value Added Tax Act, 1972, where taxable persons have failed to furnish statutory returns by that date.

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	299	358
Net decrease in estimates	(37)	(59)
Balance at 31 May 1994	262	299
Estimate of amount likely to be collected	16	40

Notes:

- (i) The net decrease in estimates is accounted for by the bulk discharge of S.22 estimates referred to in paragraph 28 of this Report.
- (ii) When an estimate is displaced by a return both the declared liability and any amount paid are included in the first table in this schedule.
- (iii) The balances outstanding are not a measure of equitable liability and cannot, therefore, be taken as a measure of arrears of tax. Many of the outstanding returns may show little or no liability when furnished. Some may prove to be claims to repayment. While the returns remain outstanding it is not possible to quantify the liability other than by the process of making estimates.
- (iv) The reduction in the amount likely to be collected is attributable to changes in Revenue procedures for dealing with amounts received in advance of a VAT return.

Schedule 6 Capital Gains Tax

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	82	79
Charge	36	66
	118	145
Discharge	19	7
Paid	29	56
Balance at 31 May 1994	70	82
Estimate of amount likely to be collected	14	17

The reduction in the charge and paid amounts is due to the inflationary once-off effects on the prior year figures of the introduction of a single rate of tax, reduction in exemption limits and receipt of tax on unit trusts under S.36 of the Finance Act 1992.

*Schedule 7
Capital Acquisitions Tax*

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	3	2
Charge	50	38
	53	40
Discharge	2	2
Paid	49	35
Balance at 31 May 1994	2	3
Estimate of amount likely to be collected	1.5	2

*Schedule 8
Residential Property Tax*

The following table shows the amount outstanding at 31 May 1994 in respect of cases where the returns have been made or assessments made in the absence of returns.

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	3	2
Charge	9	8
	12	10
Paid	9	7
Balance at 31 May 1994	3	3
Estimate of amount likely to be collected	0.2	0.2

*Schedule 9
Health Contributions, Employment & Training Levy & Income Levy *
(Self employed individuals and individuals with investment income only)*

	Year Ended 31/5/94 £m	Previous Year £m
Balance Forward	59	62
Charge	0	1
Discharge	59	63
Paid	2 1	2 2
Balance at 31 May 1994	56	59
Estimate of amount likely to be collected	2	2

* Income Levy was discontinued with effect from 1986/87.

Since the 1988/89 tax year, Health Contributions and Levies have been incorporated into the Income Tax Assessments.

1993 Amnesty

18. The Waiver of Certain Tax, Interest and Penalties Act, 1993 which came into effect on 14 July 1993, provided for a two tier tax amnesty - an Incentive Amnesty and a General Amnesty - applicable to all taxpayers in respect of their tax liabilities for any period ending on or before 5 April 1991.

Under Section 2 of the Act, the Incentive Amnesty could be availed of by individuals who owed tax on declared or undeclared income or gains. Under the terms of this Amnesty, tax on such income or gains was payable at a concessionary rate of 15%. The taxes to which the Incentive Amnesty applied were income tax (other than PAYE or construction industry tax), capital gains tax, income levy, health contributions and employment and training levy, but the Amnesty did not apply to an individual who before 25 May 1993 was the subject of an audit or investigation or to tax which before 25 May 1993 was the subject of:

- enforcement action by a Sheriff (not withdrawn);
- court proceedings (not withdrawn);
- an appeal;
- a notice of attachment (not withdrawn);
- an investigation or an audit;
- an avoidance scheme;

nor to tax in respect of income or chargeable gains arising from an illegal source or activity.

The Incentive Amnesty operated on a self assessment basis, placing the onus on the taxpayer to ensure that all the prescribed qualifying conditions were met. In order to avail of the benefits of this Amnesty, taxpayers were required to make a self assessed, full and true declaration by 30 November 1993 (this date was later extended to 21 December 1993) of all income/chargeable gains in respect of which tax was unpaid and to pay by 14 January 1994 all amounts due at the concessionary rate.

One of the main features of the Incentive Amnesty was the statutory guarantee of confidentiality to those who availed of it. This was achieved through the setting up of an Office of the Chief Special Collector (see paragraph 19).

A total of 37,552 individuals availed of the Incentive Amnesty and paid £186m to the Chief Special Collector. Of these, 1,915 also opted to discharge their VAT liabilities under the General Amnesty through the Chief Special Collector and paid £14.1m (see below).

Section 3 of the Act provided for a General Amnesty allowing the waiver of interest and penalties on any unpaid arrears of tax due from individuals or companies which had been assessed for periods ending on or before 5 April 1991, provided such arrears were paid in full by 14 January 1994. Payments under the General Amnesty were to be made in the normal way to the Collector General, with the exception that an individual also availing of the Incentive Amnesty could opt to deal with the Office of the Chief Special Collector in respect of any arrears of VAT. The General Amnesty did not apply to amounts outstanding at 25 May 1993 in respect of fines, penalties or interest imposed or ordered by a court, or where Revenue had undertaken to accept payment covering tax, interest and penalties in lieu of instituting proceedings.

As many payments were presented to the Collector General by taxpayers and agents without being identified as payments under the General Amnesty, it would be difficult to accurately estimate the number of individuals who availed of the General Amnesty. However, the Revenue Commissioners have estimated that at least £58m was received by the Collector General on foot of the General Amnesty.

The Act provides that benefits taken by a taxpayer under either or both amnesties will be withdrawn if a taxpayer fails to make a correct return of income or gains for the 1992/93 tax year by the statutory date or, in the case of a company benefitting from the General Amnesty, if it fails by the statutory date to make a correct return for any accounting period ending in 1993.

*Office of the Chief
Special Collector*

19. As stated in the previous paragraph, the Office of the Chief Special Collector was set up under Section 7 of the Waiver of Certain Tax, Interest and Penalties Act, 1993, to administer the Incentive Amnesty in such a way as to guarantee complete confidentiality to individuals availing of this amnesty. The Office was set up in July 1993 as a separate entity and was statutorily authorised to act independently of the Revenue Commissioners' statutory responsibility for the care and management of taxes.

The Office was headed by the Chief Special Collector - an officer designated to be such by the Revenue Commissioners - and was staffed by persons nominated by the Revenue Commissioners to be special collectors, each of whom was required to make a statutory declaration of confidentiality. The initial staff complement was 7, increasing to a peak of 36 soon after the deadlines for receipt of declarations had been reached and progressively falling to 15 at the date of my Report.

The functions of the special collectors as set out in Section 7 of the Act were:

- (a) the receipt and retention of declarations of income or chargeable gains;
- (b) the receipt, recording and lodgment of amounts paid in accordance with such declarations;
- (c) the issue of two-part certificates to those availing of the Incentive Amnesty (see footnote);

- (d) the validation of certificates if requested by Inspectors of Taxes or the Collector General's Office (see footnote).

In all, some 40,300 declarations in respect of income tax and capital gains tax and 2,100 VAT declarations were received by the Office of the Chief Special Collector and, as stated in the previous paragraph, remittances were received from 37,552 and 1,915 individuals respectively. At the date of my Report approximately 39,000 certificates had been issued by the Office.

An examination of the administrative procedures followed in the Office of the Chief Special Collector for the receipt of declarations, the recording and lodgment of amounts received and the subsequent issue of certificates to declarants was undertaken by my staff. While I was generally satisfied with the manner in which the special collection functions were carried out, I noted that:

- since all transactions were processed manually, the matching of remittances with declarations was, by its nature, a slow process and lodgment of amounts received was consequently somewhat delayed; it took until 11 February 1994, i.e. four weeks after the payment deadline, to complete the lodgment of £194m (96.5% of the total received). The lodgment of the remainder was further delayed by, *inter alia*, the necessity of matching payments not having reference numbers with declarations previously submitted;
- since all certificates were hand written there was a delay in issuing certificates and this process was not completed until mid August 1994;
- there was a *de facto* extension to the payment deadline for those who presented cheques subsequently dishonoured and replacement cheques were being accepted up to the date of my Report.

Footnote : The first part of the certificate shows the name and address of the declarant, the declared income or gains and the settlement amount paid. In any dealings with an Inspector of Taxes relating to pre-April 1991 liabilities, a declarant may produce this part of the certificate which will preclude the Inspector from making any further enquiries unless the Inspector can satisfy the Appeal Commissioners that there are reasonable grounds to believe that the declarant has not made a full and true declaration of income or gains to the Chief Special Collector. The second part of the certificate shows only the name and address of the declarant and records the fact that the Incentive Amnesty was availed of. This part of the certificate may be produced by the declarant in response to a demand for tax in respect of periods ending on or before 5 April 1991 from the Collector General's Office. On production of this form of evidence the demand for tax must be withdrawn and the tax discharged unless the declarant was not entitled to the benefits of the amnesty for any of the reasons specified in the Act.

*Incentive Amnesty -
Audit*

20. Section 7 of the Waiver of Certain Tax, Interest and Penalties Act, 1993 provided for the confidentiality of information received by the Chief Special Collector in connection with the Incentive Amnesty. It also provided that information may be given to me to enable me to audit the discharge of special collection functions. In addition, it recognised that those provisions should not prevent me from carrying out my functions, including exercising my reporting duty to Dáil Éireann. This proviso was included in Section 7(5) of the Act at my request to ensure that there would be no legal obstacle to my audit of any part of State revenue.

While the results of my examination of the operation of the Chief Special Collector's functions are reported in paragraph 19, I also sought to establish, as part of my statutory remit for the audit of all State revenue, if the outcome of the

Incentive Amnesty was in any way indicative of a lack of effectiveness in the Revenue Commissioners' procedures for the assessment and collection of tax generally. I viewed my main responsibilities in this regard as endeavouring to determine, by the use of sampling methods, the extent to which those who availed of the Incentive Amnesty:-

- had in fact complied with the statutory conditions attaching to the Incentive Amnesty e.g. by making a correct income tax return by the due date -- bearing in mind that the arrangements made in accordance with the legislation did not impose a duty to establish, *a priori*, the eligibility of declarants availing of this amnesty;
- had pre-April 1991 arrears which might be expected to have been successfully dealt with through enforcement before the critical date i.e. 25 May 1993 -- which might indicate whether there were inadequacies in the Revenue Commissioners' collection and enforcement procedures;
- had also availed of the 1988 Amnesty which was designed to encourage those who availed of it to bring and keep their tax affairs up to date -- which might indicate whether there were deficiencies in the Revenue Commissioners' procedures for making maximum use of the information at their disposal as a result of the 1988 Amnesty.

By reason of the confidentiality provisions of the legislation, it would not be open to the Revenue Commissioners to carry out and analyse the results of a sampling exercise such as that undertaken by my staff.

The Accounting Officer stated that the Revenue Commissioners are satisfied that adequate procedures are in place in both the Chief Inspector's Office and the Office of the Collector-General to check that all the relevant conditions have been met where it is made known by the taxpayer to Revenue that the Incentive Amnesty has been availed of. He also informed me that unpaid taxes are referred to enforcement on an ongoing basis, and normally no later than eight weeks after the due date, unless certain cases have been deferred pending further review or examination. The fact that a pre-April 1991 arrear was not at enforcement at 25 May 1993 did not mean that it had not previously been subject to enforcement action which was unsuccessful. A high proportion of the pre-April 1991 arrears would have related to the pre-1987/88 period and had been addressed under the arrears review programme following earlier efforts at enforcement. As to what action was being taken on pre-April 1991 arrears cases which did not avail of the Incentive Amnesty, the Accounting Officer informed me that the position is currently under review.

In regard to the sampling exercise, while always being conscious of the need to be particularly careful not to make any reference which might in any way identify any person availing of the Incentive Amnesty or disclose individual amounts paid, I had intended to report in general terms on the results of that exercise in so far as those results gave an insight into the issues with which I was concerned. However, in recent correspondence with the Revenue Commissioners, they have expressed the opinion that, while the proviso in Section 7(5) recognises that the other provisions of that Section cannot prevent me from carrying out my functions, including exercising my reporting duty to Dáil Éireann, it is clear from the whole context that the essential audit envisaged by Section 7 is an audit of the discharge of the special collection functions by the Chief Special Collector in accordance with the legislation and that the carrying out of any other exercise, even if within the functions of the Comptroller and Auditor General, would seem to go beyond the needs of pure audit as envisaged in Section 7(4)(c) and Section 7(5).

They also stated that, whatever about the formal legal position, it was their view that the publication of the carrying out of such an exercise and of the comments based on it could call into question the fundamental confidentiality arrangements on which the Incentive Amnesty was based.

The Accounting Officer emphasised that he understood that these concerns were shared by the Chief Special Collector who indicated that the access to information that he had provided for audit purposes in accordance with Section 7(4)(c) of the Act was for the purpose of allowing audit of special collection functions. The Accounting Officer stated that he had been advised that the Chief Special Collector had pointed out to the staff engaged on the audit that, notwithstanding the provision in Section 7(5), he was authorised to provide information for this purpose only and not for any wider purposes.

Under Section 2(1) of the Exchequer and Audit Departments Act, 1921 and Section 3(7) of the Comptroller and Auditor General (Amendment) Act, 1993 I am obliged to carry out such examinations as I consider appropriate in order to ascertain whether systems, procedures and practices have been established that are adequate to secure an effective check on the assessment, collection and proper allocation of tax and to satisfy myself as to whether the manner in which the systems, procedures and practices have been employed and applied is adequate. In the light of the Revenue Commissioners' comments and because I have this wider function, I am seeking the views of the Attorney General on whether, in the exercise of that wider function and by virtue of the proviso in Section 7(5), I am legally entitled to make a report to Dáil Éireann on the adequacy of the Revenue Commissioners' procedures for the assessment, collection and bringing to account of revenue generally if that report is based on associating and comparing information gleaned from my audit of the Incentive Amnesty with information held in Revenue outside the Office of the Chief Special Collector.

*Collection of
Outstanding Taxes*

21. Tables 1 and 2, containing information furnished to me by the Revenue Commissioners show the position regarding the referral of certificates issued under Section 485 of the Income Tax Act, 1967 to Sheriffs to enforce collection of outstanding taxes and the results of such action. As a result of the tax amnesty provided for under the Waiver of Certain Tax, Interest and Penalties Act, 1993 enforcement activity in respect of tax due for periods up to April 1991, has been suspended since May 1993.

Table 1 - Certificates

		1993	1992
On hands of Sheriffs at 1 January		63,993	84,291
Referred to Sheriffs during the year		<u>131,410</u>	<u>124,448</u>
		195,403	208,739
Returned paid	40,572		
Returned unaccompanied by payment	<u>113,191</u>	<u>153,763</u>	<u>144,746</u>
On hands of Sheriffs at 31 December		<u>41,640</u>	<u>63,993</u>

Table 2 - Analysis under tax heads of certificates on hands

	Number of Certificates	Value £m
Income Tax	2,665	20.35
Corporation Tax	866	4.10
PAYE/PRSI	3,691	54.15
VAT	34,370	180.08
Others	48	0.03
	<u>41,640</u>	<u>£258.71m</u>

The amount paid over to the Collector General in 1993 by the Sheriffs was £92.5m compared with £91.7m in 1992.

Solicitors may also be used to enforce the collection of outstanding taxes and in 1993, some 4,850 items were referred to them. The yield from solicitor enforcement in that year was £11m. The corresponding figures for 1992 were 6,700 and £10.7m, respectively. As a further means to enforce collection the power to attach amounts owed by third parties to tax defaulters was successfully used in 614 cases in 1993 resulting in a yield of £4.7m. The 1992 yield from attachments was £6m from 603 cases.

*Investigation
Branch Settlements*

22. Where an investigation undertaken by the Revenue Commissioners reveals that a taxpayer has failed to disclose relevant information resulting in an underpayment of tax, legal proceedings may be instituted against the taxpayer. Alternatively, the Revenue Commissioners may agree to accept from the taxpayer a sum in settlement of the tax outstanding with the addition of interest and penalty charges. The Revenue Commissioners have informed me that, during 1993, investigations were completed in 138 cases, 121 of which resulted in back-duty settlements amounting to £19,550,737 (£19,044,839 in 216 cases in 1992) becoming collectible inclusive of £306,193 (£4,113,195 in 1992) in penalty and interest charges.

The reduction in the amount of interest and penalty charges is attributable to the vast majority of the taxpayers in question availing of the terms of the 1993 amnesty. Taxpayers whose affairs were under investigation by the Revenue Commissioners at 25 May 1993 were not entitled to the benefit of the reduced tax rate (15%) payable under the terms of the amnesty but were entitled to the waiver of interest and penalties relating to tax due for periods up to April 1991 provided payment was made by 14 January 1994.

Settlements 1993

Investigations on hands at 1 January 1993	395	
New cases in 1993	<u>136</u>	
		531
<i>Investigations completed in 1993</i>		
Settlements	121	
Nil Settlements	<u>17</u>	
Investigations on hands at 31 December 1993		<u>393</u>

Self Assessment

23. In previous reports I referred to the Revenue Commissioners' procedures for ensuring taxpayer compliance with the requirements of the self assessment systems for income tax, corporation tax and capital acquisitions tax. I have been furnished with the following information in relation to these taxes.

Compliance

By 31 May 1994, a total of 207,972 completed income tax returns for 1991/92 and a total of 196,489 for 1992/93 had been lodged. These represent 96% and 87%, respectively, of returns issued in respect of those years.

In the case of corporation tax, completed returns lodged by 31 May 1994 totalled 48,804 for accounting periods ending in the year to 31 December 1991 and 46,668 for accounting periods ending in the year to 31 December 1992. These represent 77% and 69%, respectively, of returns issued in respect of those periods.

Self Assessment Audit Activity 1993

	Income Tax	Corporation Tax	Total
Returns selected for detailed screening	3,260	1,867	5,127
Returns accepted after further review	<u>1,061</u>	<u>911</u>	<u>1,972</u>
Audits* initiated during 1993	2,199	956	3,155
Audits* already in progress at 1 January 1993	<u>926</u>	<u>433</u>	<u>1,359</u>
	<u>3,125</u>	<u>1,389</u>	<u>4,514</u>

* The focus of a self assessment audit is the current year. However, where substantial defects are uncovered, the scope of the audits may be expanded to include returns filed for prior years.

Audit Results 1993

	Income Tax	Corporation Tax	Total
Cases where returns were accepted	620	355	975
Referred to Investigation Branch	6	-	6
Cases closed with additional tax liability (see below)	1,216	346	1,562
Audits in progress at 31 December 1993	<u>1,283</u>	<u>688</u>	<u>1,971</u>
	<u>3,125</u>	<u>1,389</u>	<u>4,514</u>

Additional liability of £12m for income tax and £7.7m for corporation tax was assessed as a result of the audits as follows:-

	Number of Cases		Total
	Income Tax	Corporation Tax	
<i>Liability</i>			
Less than £5,000	608	128	736
£5,000 to £50,000	584	166	750
£50,000 to £100,000	12	24	36
Over £100,000	<u>12</u>	<u>28</u>	<u>40</u>
	<u>1,216</u>	<u>346</u>	<u>1,562</u>

The highest individual liability was £270,694 which arose on an income tax audit.

£2m was also assessed and paid as a result of audits of 301 capital acquisitions tax self assessment returns.

Failure to File Tax Returns

As stated in paragraph 17 of my previous report, 1,247 taxpayers who failed to file self assessment returns for the years 1988/89, 1989/90 and 1990/91 and who had failed to respond to warning letters were in the process of being prosecuted.

Convictions were subsequently secured in 391 of these cases and fines were imposed by the courts. I have been informed that in 1993 a total of 2,881 taxpayers who failed to file self assessment returns for 1988/89 to 1991/92 and who were considered by the Revenue Solicitor to be suitable for prosecution received warning letters. Because of continuing failure to submit returns, prosecutions were instituted in 939 cases and convictions secured in 26 of these, and fines imposed by the courts. Because of the 1993 amnesty, action was suspended in all cases (3,711) other than those in which fines were imposed, but it is intended to review the larger of these cases for possible re-referral to the Revenue Solicitor.

*Self Assessment -
Random Audits*

24. Under the self assessment system a programme of audits of taxpayers affairs is undertaken by the Revenue Commissioners to establish the accuracy of their returns. While most of the available staff resource is directed towards undertaking audits in cases where the returns give *prima facie* grounds for adverting to the possibility of significant evasion, an element of random selection, where every taxpayer has the possibility of being chosen for audit is also essential to ensure the correct operation of the self assessment system and to correctly measure compliance.

In this regard the Accounting Officer, in evidence to the Committee of Public Accounts in 1992, emphasised the need to randomly select cases for audit in order to properly measure compliance and he undertook to carry out some random audits as part of the 1992 audit programme.

In 1992 a total of 186 cases were selected for audit on a random basis. At the date of my Report 158 of these audits had been completed. Of these, 87 had no extra tax liability but the other 71 yielded extra revenue totalling £418,425.

It was noted that no cases were randomly selected for audit in 1993 and, in the light of the agreed need for random audits, I asked the Accounting Officer why this was so, whether the random selection process has been or will be resumed and whether the random audit programme should be designed to provide a statistical, scientific measurement of compliance levels.

The Accounting Officer informed me that the annual programme for 1993 was disrupted by a number of factors:

- the suspension of all audits of tax relating to periods prior to April 1991 so as to give taxpayers an opportunity to avail of the Amnesty and allow staff to deal with Amnesty-related work. The Tax Amnesty was a major customer service project requiring substantial resources in answering queries, attending seminars etc;
- priority was given in 1993 to training increased numbers of staff engaged in outdoor audit activities (from 360 in 1992 to 500 in 1993) an important part of this training related to non-random selection of cases for audit;
- the organisational restructuring of the audit districts in Dublin, and to a lesser extent in Cork and Limerick, took place in 1993.

The Accounting Officer felt that these factors rendered it impractical to include an element of random audit in the programme during 1993.

He also informed me that the 1994 Audit Plan envisages that up to 2% of cases selected for audit in each district will be selected randomly but he pointed out that a statistically perfect random selection would not be possible until more

sophisticated techniques envisaged in Revenue's major computer development project became available.

He stressed that the ultimate objective of the audit programme was to maximise the level of voluntary compliance as regards the full disclosure of liability in tax returns and that randomly selecting a proportion of cases for audit was a very important aspect of the overall audit programme.

He reiterated that the purpose of the random audit programme was to demonstrate the risk of audit for every self assessing taxpayer and he considered that the current random selection procedure served this purpose well. However, he cautioned against extrapolating the results from the 1992 random audits to draw general conclusions about the overall compliance level.

*Audit of Self
Assessment Returns
for Corporation Tax*

25. As part of the self assessment audit programme all corporation tax returns received are initially screened with a view to establishing a pool from which cases are selected for further examination and possible detailed audit. Other cases are selected for audit at district level on the basis of local knowledge, case histories etc. but the screening process remains an important method of identifying cases which, *prima facie*, merit further examination and possible audit.

An examination carried out by my staff in 1993 of the practices being followed in two tax districts for the screening of corporation tax returns for accounting periods ending in 1991 showed that:

- returns screened were not recorded as such and therefore there was no method of ensuring that all returns are screened;
- at 31 October 1993 some 24% of the 1991 returns had been screened in one tax district compared to 70% in the other.

It was also noted that in tax districts generally, further action following screening ranged from no audits in two out of the 14 tax districts to a maximum of 2% of returns received in one district being audited. The average audit coverage for the 14 tax districts was 0.74% of the returns lodged for accounting periods ending in 1991.

I asked the Accounting Officer whether he was satisfied that the method and level of screening being carried out was satisfactory and if the level of audit activity in 1993 was sufficient to ensure that the self assessment system for corporation tax was operating effectively.

The Accounting Officer informed me that districts are retaining broad details of the serial numbers of the returns screened in 1993 and 1994 but that a more effective system of identifying screened returns is being developed as part of the Revenue Commissioners' major computer development project. While he accepted that, at present, returns filed after the commencement of a particular year's screening programme may be at somewhat less risk of selection for audit, he assured me that this situation will be dealt with by the new computer system. He stressed the importance of case selection methods other than screening and he pointed out that intelligence and information matching programmes, feedback from outdoor programmes, etc. are used to identify cases for audit, whether or not returns have been filed on time and, indeed, in cases where returns have not been filed at all. These alternative methods of case selection help to compensate for any unevenness in exposure to selection through screening programmes and are envisaged as potentially more important than the screening of returns in the case selection

programmes of future years. He also informed me that research is being undertaken on the development of a new risk rating system for audit selection and that, pending introduction of the new computer system, interim arrangements are being made to ensure that returns received after the commencement of the main screening programme are liable to screening.

He also explained that, because the screening of returns is organised at district level, it is not unusual, at any particular point in time, to find large differences between districts in the percentage of returns screened for a particular year but that these differences even out over time.

In regard to the level of screening he informed me that in 1993 a total of 64,737 returns were screened (representing approximately 22% of the overall taxpayer base). Of these, 15,633 were companies (23% approximately of the company base). Exceptional circumstances existed in that year and, in particular, the knock-on effects of the Amnesty which limited the staff available for audit related tasks.

The Accounting Officer stated that, notwithstanding the curtailment of activity, 8% of all taxpayers had their tax returns examined under various Revenue programmes.

He considered, however, that in any assessment of audit activity at district level, account should be taken of the 368 verification audits completed in 1993. These additional audits are targeted at specific technical issues, such as avoidance schemes, following on a detailed screening of returns and accounts of major public limited companies, co-operatives and other companies with wide shareholdings. They are considered more appropriate for such companies than the comprehensive audits, involving a number of taxheads, that apply to owner controlled and unincorporated companies.

He also referred to the estimated 3,500 single tax (e.g. VAT, PAYE) audits of companies in 1993.

In the first six months of 1994, a total of 13,614 company returns had already been screened and it was envisaged that case selection would be based on detailed regular screening of returns from the relatively small number of larger cases and that ultimately there would be varying levels of screening returns for cases in the small to medium size range.

In general, the Accounting Officer was satisfied that the method and level of screening and the level of audit activity in 1993 represented the most effective action possible in the corporation tax area at the then stage of the progressive development of a longer term audit programme which was being more fully implemented in 1994.

Irregularities - Withholding Tax

26. The Finance Act, 1987 provides that income tax at the standard rate should be deducted from payments for professional services made to individuals and companies by public bodies listed in the Second Schedule to the Finance Act, 1992 as amended by Section 11 of the Finance Act, 1994. Such bodies are required to pay over to the Revenue Commissioners the tax deducted and submit monthly returns giving details of payees and amounts of tax deducted which are input to a computer record.

A taxpayer when making a self assessment tax return may claim a tax credit for any tax withheld. Each claim for a tax credit must be supported by evidence of deduction issued by the body which withheld the tax. Where the self assessment

declaration of a taxpayer, taking account of any tax credits due, shows an overpayment, the Revenue Commissioners will make a repayment; in certain circumstances the Revenue Commissioners will make interim repayments.

During the course of audit it was noted that irregularities had been detected by Revenue involving the construction of fictitious repayment claims.

As, in response to inquiries in 1992 regarding the adequacy of internal control in this area I had been given an assurance that the risk of fictitious claims being created was minimal I therefore asked the Accounting Officer for information on the circumstances in which the irregularities occurred.

He informed me that, in a particular tax district, computer registration records were created for three fictitious taxpayers and that a total of 13 tax returns for a number of tax years were filed for these cases between May and November 1993. He said that, while not all the returns and supporting documentation were available, the returns indicated a net repayment position because tax due was less than withholding tax purported to have been deducted from payments for professional services. Available documentation supplied as evidence of deduction was false and the manner in which the processing of the returns and the repayments was carried out was being investigated by the Gardai. He said that the irregularities came to light when an officer questioned a particular repayment and inquiries were made which indicated that the computer file of withholding tax amounts had no record of the withholding tax having been deducted. Further inquiries indicated that the withholding body had no record of having paid the amounts in question. The Accounting Officer informed me that, following investigation, two further cases came to light and that two officers were suspended from duty in January 1994. The total amount irregularly claimed was £69,857 of which £52,185 was issued. Of this, £9,894 had been recovered.

The Accounting Officer told me that a Senior Inspector had been appointed to the Office of the Chief Inspector of Taxes to review, on an ongoing basis, the administrative practices and procedures in that Office and he felt that while the existing controls failed to prevent the fraud in question, they acted satisfactorily in that they enabled the fraud and those allegedly involved to be detected in a relatively short time and that the risk of introducing fictitious claims and successfully avoiding detection was still considered to be minimal. He assured me that there was no complacency in this matter and he also stated that a wide ranging review of the checking and control procedures which commenced in December 1993 was nearing completion and any resulting recommendations would be considered and any improvements identified would be acted on as a matter of priority.

*Pursuit of Interest
on Late Tax
Payments*

27. Interest on late payment of taxes is provided for in tax legislation. At present, the rate is set at 1.25% simple interest per month or part of a month during which the amount remains unpaid.

In its Report on the 1977 Appropriation Accounts the Committee of Public Accounts referred to the practice frequently followed by the Revenue Commissioners of not pursuing the collection of statutory interest charged on overdue taxes. In not applying the statutory provisions the Revenue Commissioners have relied on the statutory provision in each Finance Act *viz.* "All tax and duties imposed by this Act are hereby placed under the care and management of the Revenue Commissioners". Having considered the response of the Minister for Finance that the primary purpose of charging such interest was not

the generation of additional revenue, the Committee in a subsequent Report expressed the view that failure to collect such interest nevertheless amounted to a write off of public funds and should therefore be reported to Dáil Éireann and it felt that a procedure for doing so should be devised. The Commission on Taxation, in its fifth Report, supported this viewpoint.

The amount of interest chargeable on all overdue taxes was generated automatically by computer programme until 1990 when revised procedures were introduced which provided for the calculation and charging of interest in selected cases only, by taking account of factors such as the taxpayer's record of timely payment, amount involved and the available resources. To this end, an Interest Pursuit Section (IPS) was set up to deal with the selected cases other than major cases which were to be dealt with by a special section.

Cases selected by means of a computer scan for possible interest pursuit are examined by IPS to decide whether or not to charge interest but, prior to the issue of demands for interest, IPS identifies and suspends action on those cases which should properly be pursued by the special section dealing with major cases.

A test check undertaken by my staff of PAYE and VAT cases listed for possible interest pursuit and of cases identified by IPS as being appropriate for action by the special section disclosed that a number of cases so identified were not being pursued and that no information was available on the action taken in approximately 30% of major PAYE cases listed. In addition, some cases were noted where interest was not charged although it appeared that it would have been appropriate to do so by reference to the criteria normally applied and in other cases interest charged fell short of what appeared to be due.

The Accounting Officer explained that the revised procedures were introduced in 1990 because the Revenue Commissioners regarded the automatic generation of interest as not being appropriate and he stated that the application of the statutory provisions for the charging of interest had to be determined on a case by case basis in order to eliminate any charges which, though technically correct by reference to the parameters now applied, would not be appropriate in particular circumstances.

He also stated that it was necessary to verify all underlying charges and payment dates relating to the cases emerging from the scan because, since interest charges had the same status as their corresponding tax charges, it was important to eliminate any doubtful or spurious charges so as to avoid having to compromise the strong position Revenue takes about the statutory nature of interest charges.

The Accounting Officer pointed out that the pursuit of interest, like all other activities, is resource related and that care is taken to ensure that decisions to select certain types of cases over others are made in the light of the overall effectiveness of the operation so that gains to the Exchequer are maximised. However, he regarded it as inevitable that, given the scale of the operation, a number of cases would not be identified/pursued due to human error. Where these come to light, steps are taken to try and ensure that similar cases do not recur.

While the Accounting Officer was generally satisfied with the procedures currently in operation, he assured me that the development of new computer systems which will, *inter alia*, provide for automatic tracking of every interest charge raised, and the associated increased allocation of resources to case working, would help to achieve further improvements in the effectiveness of interest pursuit.

He also furnished me with the following information;

Interest charged and collected

	<i>PAYE</i>				
	89/90	90/91	91/92	92/93	93/94
	£	£	£	£	£
Charged	2,188,830	2,363,325	3,552,961	3,971,130	1,312,458
Paid	2,168,738	2,361,862	3,339,362	3,706,450	1,130,502
Current Balances	20,092	1,463	213,599	264,680	181,956

	<i>Income Tax</i>				
	89/90	90/91	91/92	92/93	93/94
	£	£	£	£	£
Charged	1,242,000	978,000	2,978,000	273,000	99,000
Paid	1,155,000	877,000	1,601,000	205,000	73,000
Current Balances	87,000	101,000	1,377,000	68,000	26,000

	<i>Corporation Tax</i>				
	89/90	90/91	91/92	92/93	93/94
	£	£	£	£	£
Charged	284,000	1,275,000	1,500,000	2,421,000	319,000
Paid	277,000	1,205,000	1,323,000	2,011,000	99,000
Current Balances	7,000	70,000	177,000	410,000	220,000

	<i>VAT</i>			
	1990	1991	1992	1993
	£	£	£	£
Charged	1,944,897	4,073,570	3,017,577	3,760,498
Paid	1,908,778	3,571,167	2,594,964	2,270,817
Current Balances	36,119	502,403	422,613	1,489,681

The above figures, particularly in relation to 1993/1994, represent the position at the present stage of return processing etc. Interest payments in respect of 1993/1994 may also be somewhat affected by the recent Amnesty.

VAT Estimates

28. Section 22 of the Value Added Tax Act, 1972 provides that when a person registered for VAT fails to make a return and pay the tax due within the prescribed period, the Collector General may raise an estimate of the amount due by the taxpayer and, in the event of failure to pay this amount or to submit a return showing an alternative liability, the amount of the estimate is referred to sheriff/solicitor for collection.

It was noted that because the total of such estimates included in VAT arrears outstanding is not necessarily a measure of equitable liability, estimates totalling £215m for the years 1972 to 1991 inclusive, representing cases not with enforcement agents, were discharged in bulk in 1993 (£125m) and 1994 (£90m), and that it was proposed to provide details of such cases to tax districts for review and the raising by tax inspectors of revised estimates, where appropriate.

I asked the Accounting Officer whether details of such cases had been supplied to tax districts as proposed. I also sought information on the progress made by tax districts in reviewing these cases and the amounts of any estimates raised by inspectors as a result.

The Accounting Officer informed me that details of the cases discharged in 1994 had been forwarded to the Office of the Chief Inspector of Taxes and were now with the Taxes Computer Branch being sorted for distribution to the districts.

However, details of the cases discharged in 1993 were not forwarded at the time to the Office of the Chief Inspector of Taxes. He explained that this was to allow time for taxpayers generally to avail of the 1993 Amnesty and also because of the resources that Revenue had to devote to the Amnesty project. He assured me that it was the intention to forward these cases to the Office of the Chief Inspector by the end of the year.

He also informed me that it was planned to review the 1994 cases as part of the Returns Compliance Programme later this year and that appropriate action would then be taken such as securing returns, raising Section 23 Estimates where applicable, cancelling ceased cases etc.

*Access to Computer
Records*

29. Details of all transactions between the Revenue Commissioners and individuals and companies in respect of all major taxes and duties are stored on computer files and authority to view or amend computer records via computer terminals has been granted to several thousand members of staff, but controls over access to taxpayers' records aim to ensure that staff are restricted to records which are pertinent to their sphere of activity. The security system in operation involves the use of a magnetic strip card which, together with the use of a valid password, controls the extent of access permitted to the holder. In addition, amendments to taxpayers' records are logged and a listing of amendments is distributed to the relevant sections to verify that they are accurate and properly authorised.

As checks carried out by my staff on the operation of these controls in the Collector General's Office revealed a number of control weaknesses which could result in failure to prevent or detect unauthorised or irregular amendments to taxpayers' records I asked the Accounting Officer what remedial action, if any, he proposed to take. In regard to the main shortcomings identified he furnished the following information:-

- (a) *The information logged was not sufficient to identify the staff member who had amended the taxpayer's record.*

He accepted that, ideally, each authorised officer using the system should be assigned an individual card for accessing the system but, due to capacity constraints in the current computer system, a unique sign-on card cannot, at present, be so issued and the number of cards which can access the system is limited. However, cards which give authority to amend information on computer files, while containing no specific record of each individual user, do at least possess unique identifiers which make it possible to identify the card used. The capacity problem has been addressed and it is hoped that the necessary arrangements for the issue of individual cards can be put in place by early 1995.

- (b) *There were no written instructions specifying procedures and staff responsibilities for the checking of amendments for accuracy and authorisation and the action to be taken in the event of errors or unauthorised amendments being detected.*

The Accounting Officer informed me that the use of edit lists had evolved over the years with the increase in computerisation of office systems. Consequently, written guidelines relating to the checking of these lists are not

always available in consolidated form and may be found in various instructions issued from time to time. Where these exist they are reviewed and updated regularly. In other areas written procedures are now being drawn up.

- (c) *There was little or no evidence that listings of amendments were being checked and some listings were not being distributed to the relevant sections for checking.*

The Accounting Officer agreed that effective checks on edit lists are essential to ensure that irregular transactions have not been input and the Commissioners are satisfied that, generally, edit lists are being checked. While checks are not always carried out in a uniform manner or recorded uniformly, they do in fact take place regularly and the necessity for careful checking of edit lists has been re-emphasised.

He accepted that the existing system for distributing edit lists results in their not being transmitted to the appropriate sections, and consequently not being checked, but he assured me that it is intended to introduce a number of procedures which will ensure that edit lists are directed to the appropriate sections.

The Accounting Officer also outlined a series of other measures which were being taken to improve computer control procedures.

*Vehicle Registration
Tax*

30. Chapter IV of Part II of the Finance Act, 1992 made new provisions for the registration and taxation of motor vehicles and provided for the charging of an excise duty, entitled Vehicle Registration Tax (VRT), on all vehicles registered in the State as from 1 January 1993. From that date the Revenue Commissioners have maintained a register of all such vehicles. This new excise duty was introduced to coincide with the introduction of the EU Single Market and to replace the frontier related vehicle excise duty. Gross receipts from VRT amounted to £214.9m in 1993.

Partial reliefs from VRT were introduced for certain authorised persons e.g. car dealers or finance houses, entitling them to refunds of a portion of the VRT paid on vehicles used for certain purposes, viz:-

- Lease or Hire;
- Driving instruction;
- Hire under short-term self-drive contracts;
- Demonstration purposes;

but Section 134(10) of the Finance Act, 1992 prohibits more than one repayment of VRT in respect of the same vehicle. Refunds in respect of these reliefs totalled £11.7m in 1993.

During the course of audit it was noted that Revenue staff had detected overpayments of VRT refunds which arose from repayment claims for the same vehicle being made by and paid to more than one claimant as well as from the payment of claims made in respect of ineligible vehicles. Overpayments amounting to £128,841 had been made to 20 claimants of which £114,936 had been recovered. The amount recovered included £12,196 received from a finance house for which an overpayment of £612 only had been detected as having been made and £4,808

from a finance house where no overpayment had been detected and no repayment sought.

I asked the Accounting Officer why the system of internal control failed to prevent the overpayments being made, whether remedial action had been taken to prevent a recurrence and whether any further overpayments had since come to light.

The Accounting Officer stated that the refund schemes were not part of the original VRT system but were introduced later by the Minister for Finance to give relief to certain sectors. As a result, the schemes had to be introduced quickly and manual systems had to be developed at short notice. Unfortunately, with the manual system and the huge volume of cars involved, there were some initial difficulties. The introduction of a computerised back-up system in December 1993 in respect of the schemes for lease/hire and driving instruction led to the discovery of the overpayments. One case involving £13,905 remains outstanding and concerns a dispute as to whom should benefit from the refund. No loss to the State has occurred.

The Accounting Officer also stated that when the system was computerised at the end of July 1994, a further 21 duplicate payments involving £12,782 had been discovered in respect of the refund scheme for vehicles used for demonstration purposes but he assured me that the remaining scheme (vehicles used for hire under short-term self-drive contracts) had operated satisfactorily from inception and that all four refund schemes were now computerised and the Commissioners were satisfied that under the control system now in place the risk of further overpayments was minimal.

He also assured me that the operation of the schemes would be kept under close review.

Automated Entry Processing

31. The 1993 yield from Customs duties and VAT on imports was approximately £157m and £471.65m, respectively.

Customs clearance of imported goods is effected through an automated entry processing system (AEP) which sets up a computer record of every consignment of goods being imported from countries outside the EU. The computer record is created either by Revenue personnel on the basis of a declaration made by the importer at any Customs Office or directly by the importer via a teleprocessing link. This record serves as the Single Administrative Document (SAD). Arrival of the declared consignment is also entered by Revenue on the computer record and the consignment is assigned a red, orange or green routing which determines the procedure to be followed to permit release from customs control. The routings are determined by reference to a system of profiles, functioning either locally at the import station or at a national level, which are input to the system. The purpose of these profiles is to identify certain importers or types of goods and countries of origin which, based on risk analysis, are targeted for special attention involving either the examination of the goods and/or the checking of all relevant documents. Furthermore, the AEP system itself is programmed to make a random selection of SADs, as they are processed, for either the examination of goods or documents. For goods assigned:

- *a red routing*, the goods together with a printed copy of the SAD and supporting documents e.g. invoices, airway bills, must be presented for physical examination by a customs officer;

- *an orange routing*, a printed copy of the SAD together with supporting documentation must be presented to a customs officer;
- *a green routing*, neither goods nor documentation need be presented before removal of the goods but, within three working days of the creation of the SAD by the AEP system, a printed copy of the SAD and supporting documentation must be lodged at the customs station through which the importation took place.

The presentation of the SAD and supporting documentation is noted on the computer record and a monthly report of instances of failure to present the necessary documentation is produced.

In all cases the appropriate charges for duties and VAT must be paid either by cash, set off against cash deposit previously made by the importer or preset deferred payment limits.

As part of a reorganisation of the Customs and Excise Service following the introduction of the AEP system, a Post Clearance Unit (PCU) was established at each customs station whose main functions were to ensure:

- the accuracy and completeness of SADs;
- that all duties and VAT are correctly calculated and paid;
- that all prohibitions, restrictions etc. on the importation of certain goods are being complied with.

In the course of audit it came to light that the December 1993 report of outstanding documentation listed 149,501 cases extending over the previous 3 years, some of which related to red and orange routed goods, and that Dublin Airport, Dundalk Rd, B&I Ferryport and Rosslare were the stations mainly involved.

From the results of a sample search carried out at the request of my staff it appears, however, that some of the documentation listed as outstanding may have been received subsequently but not recorded. It is therefore impossible to determine the extent to which cases listed as outstanding represent failure to comply with the prescribed procedures and whether this may have led to failure to collect duties and VAT.

Furthermore, an examination of the PCU work records at two customs stations indicated that little or no PCU checking had been carried out at those stations in 1993.

I asked the Accounting Officer why:

- there was such a very high level of documentation listed as outstanding at December 1993 including some red and orange routed cases;
- documentation which had been presented by importers was still listed as outstanding;
- the level of PCU checks at the Customs stations visited should be so low.

I also sought information on any measures taken or proposed to ensure that the system operates as intended and I asked what was the total amount of underpayments of VAT and duties established as a result of PCU checks since the AEP system was introduced and whether the Accounting Officer is satisfied that the correct amounts of VAT and duties have been declared and collected.

The Accounting Officer informed me that the high level of documentation listed as outstanding was due to the temporary curtailment of certain functions, such as the inputting of the receipt of printed SADs to the computer system, and that this arose from the demands on Customs staff imposed by the preparation for the Single Market and the significant growth in trade volume during 1991 and 1992. In these circumstances, staff were deployed in such a way as to facilitate speedy release of goods to traders. However, as a result of the introduction of the Single Market and the subsequent fall-off in the numbers of SADs, the position regarding the receipting of the printed SADs had improved dramatically.

As regards the low level of PCU checks at the two Customs stations visited, the Accounting Officer stated that, in the case of one of the stations, it was a temporary consequence of the resources available. He assured me, however, that PCU checks had since been carried out at this station on a selection of entries for each month of 1993 and these had been found to be generally satisfactory. He stated that, in relation to the other Customs station, the volume of SADs was so low that the establishment of a separate PCU was not warranted and the PCU function was incorporated in the normal checks carried out on all SADs by the station staff. This system worked very satisfactorily and avoided duplication of effort.

The Accounting Officer pointed out that while the role of the PCUs in checking and verification of data was important, it was never envisaged that they would be the sole arbiter of the correct duty and VAT payable and he outlined a number of controls designed to ensure that the correct amount of revenue is paid. From their inception it was recognised that the staffing levels of the PCUs would be subject to demands from other areas and, in practice, this was how it had worked out. However, he confirmed that PCUs had now been established at all major import stations and full checks were now being carried out. Furthermore, the operations, guidelines, procedures and staffing levels of the PCUs were currently being reviewed and any recommendations arising from the review would be considered as a priority.

He also informed me that the total amount of underpayments of VAT and duties established as a result of PCU checks since the AEP system was introduced was £1,344,500, of which £1,271,538 had been collected.

Internal Audit

32. In my 1990 Report I referred to the results of a review carried out by my Office on the status and effectiveness of internal audit in Central Government. As stated in that Report, an Internal Audit Branch in the Office of the Revenue Commissioners was first established in 1980, with its work initially concentrated on Community Own Resources (other than VAT), and was strengthened and reconstituted in 1987 with a remit covering the entire Revenue area. The Internal Audit Branch's annual work plan is subject to the approval of the Revenue Commissioners. Among the areas targeted for scrutiny in the 1993 plan were Administrative Budget Expenditure, Automated Entry Processing for Customs, Capital Gains Tax, tax collection enforcement using Sheriffs and Solicitors, Tax Clearance Certificates and EU associated audits.

On the setting up of the Office of the Chief Special Collector in connection with the introduction of the tax amnesty, internal audit activity was suspended in June 1993 and had not been re-established at the date of my Report.

I asked why, in these circumstances, it had been decided to suspend internal audit activity and when it was expected to be resumed.

I also asked how much of the 1993 audit plan had been completed and if measures had been taken to compensate for the lack of internal audit for the period for which it was not operating.

The Accounting Officer stated that the legislation which provided for the tax amnesty required that the Revenue Commissioners set up a special unit, with immediate effect, for the administration of the incentive amnesty. This special unit, the Office of the Chief Special Collector, was to be completely separate from normal Revenue activities and needed to be staffed by persons who had some knowledge and experience of Revenue collection systems but who were not actually engaged in this process. Moreover, it was considered to be essential, in the interests of the confidentiality so central to the Amnesty operation, that such persons would not be likely to be engaged in the collection process in the future. Having examined the possible options open to them in the time available, the Commissioners decided that the Internal Audit Branch was best suited to provide the core of the staff required for the Office of the Chief Special Collector.

Because of the volume of response to the Amnesty, the suspension of internal audit activity had lasted significantly longer than expected. At this stage the indications are that the bulk of the work of the Chief Special Collector's Office will be completed within the next few months and the internal audit function will be resumed as quickly as possible thereafter.

He informed me that work was completed on only two of the areas scheduled for audit in 1993 and he confirmed that there was no approved audit plan yet for 1994. In principle, activity would recommence on the outstanding items in the 1993 plan but the position would be reviewed when internal audit resumes.

As regards compensating measures for the lack of an internal audit, the Accounting Officer pointed to the awareness of senior staff of the need to critically appraise and review procedures, particularly in the context of the major changes being implemented in the Office of the Revenue Commissioners. He specifically referred to decentralisation and the development of an integrated computer system for handling tax on a consolidated basis.

Vote 10. - Office of Public Works

Subhead E.- New Works, Additions and Alterations

Meteorological Office - Award of Building Contract

33. Reference was made in paragraph 14 of the 1980 Report to the construction of the Meteorological Office at Glasnevin at a cost of £1.8m by a contractor to whom the contract was assigned when the contractor originally awarded the contract in the sum of £0.8m went into receivership.

During the period 1982 to 1984, problems with the fabric of the building came to light, but it was not until 1986 that defects in the limestone cladding were identified as the probable cause. This was subsequently confirmed by tests carried out by consultants and by Eolas in the period 1986-1989 and legal action was initiated by the Office of Public Works (OPW) in July 1989 against the building contractor, the cladding sub-contractor, the firm of architects and the structural engineers.

Following legal advice, settlement terms were agreed in September 1992 in the amount of £87,500 each from the contractor and the architects, £102,500 from the cladding sub-contractor and £37,500 from the structural engineers. In November 1992 the Department of Finance sanctioned acceptance of these terms.

The agreed amounts were received from the contractor, architect and cladding sub-contractor early in 1993 but, in the case of the structural engineers, an agreement was made in January 1994 to pay the agreed amount of £37,500 over a five-year period from that date.

The settlement terms included an offer by the contractor of payment of a further £50,000 if the contract for the recladding work was negotiated with him and agreement reached.

Meantime, with a view to placing a contract for remedial work, a consultant structural engineer and a quantity surveyor had been appointed in May 1991 and September 1991, respectively to formulate proposals on which tenders could be invited and, in April 1992, following applications from selected contractors considered capable of the work on the basis of pre-tender submissions, a shortlist of 9 suitable contractors had been drawn up.

In February 1992 the Department of Finance sanctioned expenditure up to £2.2m on recladding the building.

In December 1992, following Government Contracts Committee (GCC) approval and Department of Finance sanction to the settlement terms, OPW instructed the quantity surveyor to negotiate with the original contractor to ascertain if a satisfactory price could be negotiated, even though the quantity surveyor had earlier recommended waiving the additional sum offered by the contractor in favour of seeking competitive tenders, on the grounds that, in the prevailing very competitive market conditions, a negotiated tender would not be as competitive as that which could be obtained from a selected list of tenderers in competition.

The consultant structural engineer also expressed concern at the re-appointment of the original contractor on the basis of a negotiated contract, stating that the design for the recladding work had been developed on the understanding that the contract would be tendered for in the normal way and that the proposed arrangement would not necessarily produce the appropriate level of workmanship and control.

However, the quantity surveyor, on OPW's instructions, negotiated an agreed contract price of £1,510,636 (before taking account of the £50,000 agreed contribution under the settlement terms).

The GCC approved the single tendering procedure and the tender was formally accepted in April 1993.

Work on the contract commenced in July 1993 and was completed in June 1994. The final cost was estimated by the quantity surveyors in May 1994 to be £1,607,250 (before taking account of the £50,000 settlement) plus professional fees of £336,622.

The guidelines published by the Department of Finance covering Government contract procedures state that competitive tendering should be used save in exceptional circumstances and that in all cases, but particularly where contracts are not advertised, departments should make every effort to ensure that there is an adequate degree of competition.

I asked the Accounting Officer why competitive tenders were not invited in this case, particularly in the light of the recommendations of the quantity surveyor and the reservations of the consultant structural engineer and how, in the absence of competitive tendering, OPW ensured that the lowest price and best value were obtained.

He informed me that OPW decided to negotiate a tender without commitment to the placing of a contract, on the basis set out in the legal settlement that if a satisfactory price could not be negotiated, competitive tendering would be resorted to. The Department of Finance had no objection to the proposal to negotiate and the GCC, in giving approval in principle, was fully supportive that this was a reasonable course to pursue in the light of their experience in similar difficult cases.

The Accounting Officer considered that a satisfactory price was achieved as it compared very favourably with a cost estimate of £1,676,000 prepared by OPW on the basis of competitive market conditions some fifteen months earlier. He calculated the differential in favour of the negotiated price to be £235,000 and OPW considered that this differential plus the £50,000 settlement weighed heavily towards accepting the negotiated tender, bearing in mind that, as about two-thirds of the work was tendered for competitively within the negotiated price by subcontractors, there was unlikely to be much variation if other main contractors invited prices from these sub-contractors. It was considered doubtful that market forces would force a reduction on the remainder of the contract to the extent that would offset the settlement offer and, even if it did, the Accounting Officer felt that it would have been at the expense of site supervision of the work, of quality control, of a more aggressive attitude towards seeking payment for extras/ variations and of higher site supervision costs for OPW. He also felt that the firm in question would have the added incentive of bringing the job to a satisfactory conclusion in the light of its involvement with the original cladding. In the circumstances, OPW decided that to accept the negotiated tender would be in the best interest of the State.

The Accounting Officer also informed me that the quantity surveyor had reckoned that, after allowing for the £50,000 settlement, the negotiated tender was close to OPW's best estimate of cost and that the structural engineer's concern that OPW should retain control over the selection of a cladding specialist subcontractor had been met.

Furthermore, he informed me that, in order to provide as full and balanced an answer as possible to my enquiry on whether or not value for money had been obtained, he thought it appropriate to obtain an independent opinion and thus OPW engaged a firm of consultants to report on this question. The consultants concluded that in historic terms the expenditure on the building gave reasonable value for money. While there was undoubtedly considerable excess cost due to the recladding of the building, this excess should be regarded as offset by the contributions of £365,000 recovered and by a considerable amount of enhancement of the building (including improved insulation) valued at approximately £300,000. The consultants had pointed out that all buildings eventually require refurbishment and, while the life expectancy of the original stone cladding should have been much more than fifteen years, it had a finite life expectancy, as indeed would be the case with the new aluminium cladding. Thus, part of the cost of the recladding could be written-off as normal refurbishment.

In conclusion, the Accounting Officer considered that OPW acted at all times in the best interest of the State and, in its approach, obtained value for money in the provision of the building.

*Recoveries on foot
of Performance
Bonds*

34. The original contractor who had failed to complete the contract for the construction of the Meteorological Office had provided a performance bond to the value of £198,016 through the Insurance Corporation of Ireland (ICI) and a formal claim to the High Court for recovery of this amount was made by OPW in April 1982.

I referred, in paragraph 24 of my 1986 report, to the delay in receiving moneys on foot of this and one other performance bond, value £110,972, also provided by ICI in connection with a contract for construction work at Garda Headquarters.

The Committee of Public Accounts in its 1986 Report expressed concern that an office of the State and an insurance company receiving an unprecedented level of financial support from the State could not reach a mutually satisfactory resolution of the cases without recourse to the courts with all the attendant costs that that implied.

The Minister for Finance in his minute on the Committee's Report shared its concern.

Following counsel's advice, OPW accepted, in June 1992, ICI's offer of £28,000 in settlement of the claim under the bond for £110,972.

In August 1989 ICI had paid £107,000 into court on foot of the Meteorological Office bond stating that this sum was sufficient to satisfy the OPW claim but that liability was denied in respect of the claim. At the date of audit, 20 June 1994, nothing had been recovered by OPW.

As twelve years had elapsed since the formal claim was made I asked the Accounting Officer to explain the lack of progress in the case, when it was expected that the case would be settled and whether, in view of the shortfall in the amount lodged in court by ICI, the full amount claimed under the bond including interest would be received.

The Accounting Officer expressed regret that due to reorganisation and numerous staffing changes the papers relating to the case had been overlooked and progress had ceased.

He informed me that it had now been decided to accept the amount of £107,000 paid into Court in settlement and that the sanction of the Minister for Finance had been received to this course of action. OPW had been advised by the Chief State Solicitor's Office that it could take three years to pursue the case through the courts and if OPW then lost the case or were awarded a figure less than the amount of the lodgement, it would be liable for all legal costs arising since the date of the lodgement in August 1989; in this regard the length of time since completion of the project would not help the State's case. It had been decided therefore that to accept in settlement the amount of the lodgement represented the most sensible course available at this time.

Subhead F.3 - Rents, Rates etc.

*Regional Offices for
Ordnance Survey -
Tuam*

35. OPW is responsible for providing accommodation for Government Departments and Offices.

In November 1990 the Minister for Finance decided to establish six regional offices for the Ordnance Survey (OS) in Cork, Ennis, Tuam, Sligo, Longford and

Kilkenny. It was also decided that, because of changes in the technology of map production, OS staff formerly employed in field work would thereafter be located in the new regional offices with consequent savings in staff costs and in travelling and subsistence expenses.

While temporary accommodation was initially provided for four of the six regional offices, i.e. Ennis, Kilkenny, Cork and Longford by April 1992, permanent offices were subsequently established in these locations between September 1992 and February 1994. Sligo regional office was established permanently in a premises rented from the private sector in July 1992.

In the case of the Tuam regional office, two of five premises offered for rent by the private sector were considered by a District Architect of OPW and representatives of OS to be unsuitable for OS requirements, due mainly to inadequate floor space and, of the other three on offer, a premises in Bishop Street was considered most suitable in terms of its location, available floor space and the owner's proposals and anticipated time for adaptation and fitting out of the premises.

In November 1992, the owners of the three premises deemed suitable were asked to quote a rent for 2,000 sq. ft. of office space based on a schedule of conditions drawn up by OPW. Of the three quotations received, the second lowest quotation, which was from the owner of the premises in Bishop Street was recommended for acceptance. Before this quotation could be accepted by OPW a further, lower quotation was received from the owner of the former Sugar Company's premises who had originally submitted the highest quotation.

On receipt of this revised quotation it was decided that, in equity, the owner of the Bishop Street premises should be asked if he wished to reconsider his earlier bid. He then quoted a marginally lower rate per square foot together with a one month rent free period. OPW recommended this offer for acceptance but before the papers were dealt with by the Minister of State, the owner of the former Sugar Company premises offered a four month rent free period.

The Minister of State decided that OS offices should be located in the former Sugar Company premises and he notified the owner accordingly by letter dated 12 January 1993. In February 1993, OPW obtained legal advice from the Chief State Solicitor (CSS) that the Minister of State's letter constituted a binding contract.

In March 1993, the Department of Finance expressed concern at the manner in which normal Government contracts procedures were not adhered to or were handled in a haphazard way, the fact that the contract had been entered into without Department of Finance sanction and that management and staff of OS considered the accommodation as the least suitable of the two being considered.

However, in May 1993, the Department of Finance conveyed sanction for the leasing of the former Sugar Company premises on the understanding that all normal procedures had been adhered to by OPW and having regard to the other factors brought to its attention by OPW.

Following delays in the refurbishment work and failure by the owner to submit plans to OPW for approval prior to commencement of the work, legal advice was obtained from CSS in October 1993 which indicated that OPW had good grounds to rescind the contract.

Meantime in August 1992, OS had estimated that the delay in providing an office in Tuam was costing, on an ongoing basis, some £60,000 per annum in travelling and subsistence expenses and £150,000 per annum in salary costs in respect of field staff who continued to work from their homes and who were engaged in work

of an unproductive nature while awaiting transfer to permanent accommodation. By February 1993 OS estimated that the delay had already cost £120,000.

Alternative, temporary accommodation in Galway city was allocated to OS by OPW with effect from January 1994 and this accommodation was eventually occupied by OS in May 1994 when the Tuam premises still had not been completed.

In the light of the OS's ongoing additional costs, the extended duration of refurbishment works and the District Architect's recommendations on the suitability of the premises chosen I asked the Accounting Officer for his observations as to whether the best value for money was obtained in the choice of premises for the Tuam regional office.

I also asked why the lowest suitable quotation was not accepted initially and whether normal practice and due regard for equity was observed in this case, why the terms of the letter of acceptance of the tender did not provide for the furnishing of a tax clearance certificate and why OPW granted an extended period for completion of the refurbishment works in light of CSS's advice on rescinding the contract.

The Accounting Officer said that OPW had pursued the provision of accommodation for OS in Tuam in a diligent manner. In the early stages nothing could be located and it was not until November 1992 that proposals could be made regarding three properties which were then on offer. At that stage the choice lay between the Bishop Street premises and the former Sugar Company premises, both of which were considered suitable for OS. OPW had favoured the Bishop Street premises in terms of location and price and had recommended accordingly.

He stated that the lowest quotation in rent terms was accepted, based on the calculation of the total rental outgoings over a period of five years (when a lease break occurs). He considered that it was not a matter for him as Accounting Officer as to whether the best option was selected in terms of overall cost, given the Minister of State's decision. Nevertheless, he felt that the rent for the former Sugar Company premises, when refurbished, represented good value for money, particularly in the light of the 4 month rent free period from the date of completion of the refurbishment works.

The Accounting Officer informed me that it had not been OPW's practice to seek tax clearance certificates from prospective landlords/lessors but that the Department of Finance had written to OPW in July 1994 directing that a tax clearance certificate should be sought in the case of leases where the annual rent is expected to exceed £5,000 and stating that the position in relation to leases would be set out in a revised circular which would issue shortly. Following this direction the owner of the Sugar Company premises had been asked to produce a tax clearance certificate.

Regarding the possible rescinding of the contract the Accounting Officer stated that there had been considerable delay in fitting out the Sugar Company premises by the owner and that every possible pressure had been brought to bear by OPW to expedite progress.

Given the advanced stage of the work and the fact that there could be no guarantee that another suitable premises could be acquired and made ready any sooner for the OS, continuance with the Sugar Company premises was considered to be the better course of action.

While the CSS felt that there were good grounds and an arguable case to rescind, the Commissioners, in the circumstances, deemed it more prudent that the refurbishment works be continued to completion. The Accounting Officer assured me that the works have now been satisfactorily completed and the OS have been asked to make arrangements to occupy the premises and surrender the Galway city accommodation.

He also pointed out that the CSS advice did not exclude the possibility, in the event of an attempt to rescind the contract, of a successful counter claim by the lessor.

**Vote 16. - Civil
Service
Commission**

Subhead A.5. - Office Machinery and Other Office Supplies

*Appropriation
Accounts*

36. It was noted that the accounts function for the Civil Service Commission, which had always been performed by the Department of Finance, was transferred to the Commission itself with effect from 1 January 1992. At the suggestion of the Department of Finance a version of its accounts software, which at that stage, was still in the process of being upgraded, was acquired by the Commission in April 1992 at a cost of £5,245. The Commission experienced serious problems with the system similar to those which the Department was then experiencing in attempting to upgrade the system. In the event, the system never operated satisfactorily, and the Commission was finally obliged to abandon it and to replace it with the software package specified by the Central Information Technology Services Division of the Department of Finance in 1991 for all departments and which, in the meantime, the Department of Finance itself had acquired (see Paragraph 12).

The Accounting Officer has informed me that the Commission continues to have difficulties with its accounting function and the new system is still not fully operational. This, combined with staffing problems and inexperience in accounts preparation, resulted in the Commission not having its 1993 Appropriation Accounts prepared and submitted to me for audit by the statutory date.

**Vote 18. -
Department of
Transport, Energy
and
Communications**

Subhead D.8. - Transfer of functions of Air Navigation Services Office

*Establishment of
Irish Aviation
Authority*

37. In 1986 the Department of Communications appointed consultants to review the operation of the Air Navigation Services Office (ANSO), a semi autonomous unit of the Department established in 1978 to co-ordinate the various technical services provided by the Department to aviation.

In 1987, the Minister approved the substantive implementation, over a five year period, of the consultants' findings which recommended fundamental changes in the relationship between ANSO and the Department, a £30m re-equipment programme of Air Traffic control facilities at Dublin, Cork and Shannon Airports and a radical overhaul of ANSO management structures.

In 1991, following further consideration of the various options available, the Government authorised the drafting of legislation to provide for the incorporation of ANSO as an independent State Sponsored Body.

The Irish Aviation Authority Act 1993 came into operation on 8 December 1993 and the Irish Aviation Authority (IAA) was incorporated on 20 December 1993 under Section 11 (1) of the Act as a company with general objectives and functions, including:

- to provide for the management of Irish air space;
- to provide for air navigation services and aeronautical communications services;
- to conduct its business in a cost effective and efficient manner and
- to conduct its affairs so that its revenues are sufficient to meet all charges and costs.

Vesting Day for the new Authority was 1 January 1994.

The IAA, with effect from 1 January 1994, took over all the former functions of ANSO, with the exception of aircraft accident investigation. The Act provided for the transfer of land, property, assets and liabilities to the IAA and also required the Minister, with the consent of the Minister for Finance, to issue to the IAA on or before vesting day, a certificate stating the amount which, in the opinion of the Minister, represents the value of the property transferred to the IAA.

Section 80 of the Act provides for transitional financial arrangements. Under these arrangements, the IAA is to pay the State in 1994:-

- rental of £600,000 for State lands and buildings, to be reviewed in following years in line with movements in commercial rents;
- £7.871m (net) in 1994 in respect of all amounts received by the IAA in 1994 for services provided by ANSO in 1993 less payments made by the IAA for matured liabilities incurred by ANSO in 1993;

Fixed assets (other than land and buildings) valued at £23.082m at 31 December 1993 were transferred to the IAA. Payment for these assets is to be on the basis of a 2:1 ratio between equity and cash. £7.694m is therefore to be paid to the State in 1994 with £15.388m being represented by State equity. The balance of State equity will comprise £2.759m, being deferred debts due from customers at 31 December 1993, which will be converted into equity when it is received by the IAA in 1995/96.

The Act provides for the accumulated superannuation liabilities in respect of those staff transferring to the IAA on 1 January 1994 to be discharged by the Minister for Finance within a maximum period of seven years.

The main impact on the Vote is that former departmental receipts in respect of charges for licensing and en-route navigation and communications facilities will now become the income of the IAA and the charge to the Vote will be reduced by the amount of the IAA staff salaries and related costs and by the effect of the financial arrangements.

For reasons of international protocol, responsibility for the payment of the State's annual contribution to Eurocontrol has been retained by the Department under Section 61 of the Act but it is obliged to recover such contributions each year from the IAA, the receipts being credited to Appropriations in Aid.

The IAA is a commercial State sponsored body and, as such, its accounts will not be audited by me.

Subhead D.9 - Special Promotion Measure for Shannon Airport.

Task Force

38. In June 1993 the Minister for Transport, Energy and Communications set up a Task Force to develop additional passenger numbers and freight through Shannon Airport. The Task Force was to have a two year budget of £1m, of which £500,000 was provided under this Subhead in 1993.

In August 1993, the Department of Finance gave delegated authority for expenditure up to the full amount provided but subject to the Department of Transport, Energy and Communications being satisfied in every instance that the proposed issues to the Task Force were required, that expenditure had been incurred on outlays relevant to the Task Force's terms of reference and that appropriate controls would be put in place between the Department and the Task Force and within the Task Force itself in relation to the approval of all expenditure proposed. The Task Force was also to maintain proper records and supporting vouchers for such expenditure and its books, records and accounts were to be available at all times for inspection by the Department and by me.

In the course of audit it was noted that, while the Task Force was instructed accordingly by the Department in August 1993, the Department did not confirm that its instructions had been complied with prior to funds being issued; neither was the Task Force advised at any stage on the need to comply with Government contract procedures and on the cash nature of departmental accounting.

It was also noted that:-

- (i) £150,000 was issued to the Task Force in September 1993, based mainly on documentation provided by the Task Force indicating that it had committed funds of £117,500 to the engagement of a consultancy firm for the period August to October 1993. However, no payment was made to the firm by 31 December 1993 and only £30,586 had been paid by 31 March 1994 and
- (ii) On 13 December 1993, the Department requested the Task Force to provide a statement of 1993 expenditure with supporting invoices and, although the Task Force, in response, certified expenditure of £167,385 only, the balance of £350,000 available in the subhead was issued.

A review of the Task Force's financial transactions by my staff revealed that :-

- total payments made between September and December 1993 amounted to £93,570 with further payments of the order of £80,000 to the end of March 1994;
- sums in excess of £300,000 had been held in a special bank account at Shannon between 5 January and 31 March 1994;
- the bank accounts were opened at the instigation of the Department although there was no evidence of Department of Finance approval for this course of action;
- consultancy contracts had been awarded by the Task Force without reference to competitive public tendering procedures and
- the Task Force's records had not been inspected by the Department.

In the light of these disclosures I asked that all amounts issued in excess of the £93,570 expended to 31 December 1993 be charged to a suspense account.

I asked the Accounting Officer why the conditions specified by the Department of Finance were not complied with and, in particular, if he was satisfied with the adequacy of the documentation supporting the issue of £150,000 from the Vote in September 1993 and why £350,000, which remained largely unspent and on deposit for more than three months, was issued in December 1993. I also asked why Government financial procedures were not applied in matters such as the opening of bank accounts by the Task Force and the placing of contracts.

The Accounting Officer informed me that financial control procedures were put in place by the Department whereby drawdowns of grant could be issued only on receipt of a statement from the Task Force giving details of the purpose/commitments for which the grant was required and a reconciliation of previous grants with actual expenditure incurred.

He also informed me that the Task Force executive comprised two officials seconded from Aer Rianta and Shannon Development Company and, accordingly, they were fully aware of the need for putting internal controls in place; correspondence and discussions between officers of the Department and these officials gave no reason for concern that the procedures stipulated by the Department of Finance were not in place and being fully complied with and the Department was satisfied that they were also aware of the cash basis for charging expenditure to the Vote.

The Accounting Officer stated that the £150,000 drawdown was made on the basis of commitments entered into by the Task Force which, in any event, needed an initial advance for its day to day activities to enable it to commence work under its terms of reference. As regards the £350,000, he informed me that it was not issued until the Task Force furnished a reconciliation of its expenditure against the earlier drawdown. In both cases the Department was satisfied with the documentation supporting the request for funds and that commitments entered into by the Task Force related to the work which it had been asked to undertake.

The Accounting Officer explained that pressure to produce a report to the Minister before the end of December 1993 resulted in all the energies of the Executive being devoted to this purpose and, accordingly, processing of payments took longer than had been anticipated. As a result, actual expenditure from the Task Force's bank account was considerably less than expected and this is reflected in the charge to the Subhead.

He advised me that total expenditure incurred by the Task Force to 9 September 1994 amounted to £296,000 from the £500,000 issued in 1993 and that the remaining £204,000 would be paid out in the following two months on foot of outstanding invoices.

The Accounting Officer also stated that:

- the Task Force was set up under administrative arrangements rather than on a statutory basis because of the urgency of its work and it took a prudent view when entering into commitments, while attempting to achieve the Government primary objective of generating additional traffic for Shannon Airport;
- the arrangement that grants be paid into a special Task Force bank account into which all transactions by the Task Force would be recorded, was approved following discussion with the Department of Finance – the rationale behind this requirement was to ensure transparency and to avoid any possibility of funds designated for the Task Force becoming absorbed into either Aer Rianta or Shannon Development budgets;
- because of the nature of the consultancies involved and the urgency with which the consultants were required to produce their reports, the Task Force had requested a number of consultants of known specialist ability and proven track record to submit proposals; decisions on the placing of consultancies were taken in the light of detailed evaluation of the background, expertise and capabilities of all the firms who submitted bids and
- on-the-spot Departmental inspections of expenditure were not carried out during the period August-December 1993 as Airports and Travel Trade Division did not have the resources.

Subhead E.2. - Reimbursement of An Post for pension payments under Section 46 (10) of the Postal and Telecommunications Services Act, 1983.

*Liability of the
Minister for
Finance to An Post
and Bord Telecom
Éireann
Superannuation
Funds*

39. Prior to the establishment of An Post and Bord Telecom Éireann on 1 January 1984, their staff, as civil servants of the former Department of Posts and Telegraphs, had their superannuation benefits paid from voted moneys as they fell due. Most of the staff were transferred compulsorily to the new companies on that date.

Superannuation arrangements for staff of the companies are governed by Section 46 of the Postal and Telecommunications Act, 1983 which obliges each company to draw up a superannuation scheme and establish a superannuation fund. The Act also provides that staff transferred from the civil service shall have conditions and benefits not less favourable than they had as civil servants.

Under the Act, the Minister for Finance is required to contribute to the pension funds for reckonable service of staff in the civil service prior to their transfer to the companies and is empowered to delegate to the companies the payment of superannuation benefits of former Department of Posts and Telegraphs staff who had retired or died before 1 January 1984. The Act also obliges the companies to make payments in accordance with the delegations, while requiring the Minister for Finance to reimburse both companies as provided in their Articles of Association which have been approved by the relevant Minister with the consent of the Minister for Finance under Section 16 (1) of the Act.

The Articles envisaged that the liability of the Minister at 1 January 1984 was to be ascertained by agreement with the companies on the basis of actuarial advice obtained by the Minister for Finance, following consultation with the companies, and is to be reviewed annually in the same manner.

They also provide that the companies are to contribute to the superannuation funds only in respect of post-vesting day service.

The resources of the superannuation funds arising out of those contributions were used to meet the cost of pre-vesting day as well as post-vesting day service. The Articles provided that in any year in which the income of the fund is insufficient to pay the benefits, the shortfall is to be made good and reimbursed by the Minister for Finance on a quarterly basis in arrears until his liability has been cleared in full.

While a token provision for a contribution to the superannuation funds in respect of income shortfalls was made in this Vote in 1992 and 1993, no payments issued as no such shortfalls emerged.

The Exchequer's accrued liability to both pension funds in respect of actual payments by the pension funds in the period 1 January 1984 to 31 December 1993 was £461m including an amount to compensate the funds for investment return forgone on those moneys in the period to 31 March 1993 and interest at 6.4% per annum from 1 April 1993 on the accruing liability. In order to cap the liability at £461m, there is a continuing need for payments in excess of £70m per annum made up of interest on the £461m (at 6.4%) and reimbursement of both funds for ongoing pension payments from 1 January 1994 for which the Exchequer is liable.

In the 1994 Budget, the Minister for Finance, following a re-evaluation of the original basis on which the pre-vesting day pension costs were to be dealt with, undertook to pay in excess of £70m towards these liabilities in 1994 and indicated that ongoing costs in respect of the liabilities would arise in future years.

At the date of my Report the following payments had been made:

AN POST	TELECOM	TOTAL.
£46.50m	£10.28m	£56.78m

*Refunds to a
Petroleum Company.*

40. In paragraph 80 of my 1983 Report, I referred to the receipt of royalties from a petroleum company arising from its extraction of gas from the Kinsale Head gas deposit and to an agreement made in 1959 between the Department and the company which provided that if the total tax and royalties paid to the State in any year exceed 40% of net income (ie. income for any accounting period after transportation and development costs have been applied), an amount equal to the excess over 40% or the tax paid, whichever is the lesser, will be refunded to the company.

This provision took effect for the first time for the 1991 tax year when the Company's operations attracted a positive tax assessment (£5.66m). Section 251 of the Finance Act 1992 provides that from March 1992 any refunds due to the company are payable from the Central Fund (previously payable from voted monies).

Payments of tax and royalties by the company and refunds to the company have been made as follows:

Year(s)	Royalties £m	Tax £m	Refunds. £m
To 31/12/90	36.20	-	-
1991	4.50	5.66	5.66
1992	6.20	8.20	8.20
1993	6.60	16.13	16.13

In practice, the refunds are equal to the amount of tax paid because to date net income calculated in accordance with the agreement has invariably been negative.

Vote 21. - Prisons

Subhead A.5.- Office Machinery and Other Office Supplies

Computerised Time Recording System for Prison Officers

41. In 1986, the Department of Finance authorised the Department of Justice to enter into a contract in the sum of £24,245 for the provision of a pilot Time Recording System for Prison Officers in Mountjoy Prison by a supplier selected by means of a limited tendering exercise. The pilot project was intended to establish the capability of such a system to provide management information and to interface directly with the payroll system. In the period 1986 to 1993 the same supplier was engaged to extend the system at a cost of £591,000 for hardware and software without any further tendering or reference to the Government Contracts Committee.

In March 1993 the Department of Justice sought Department of Finance sanction for a further extension of the project to other prisons at an additional cost of £511,000 using the same supplier. The Department of Finance refused to sanction further expenditure on the project and expressed concern at the lack of any evidence of project control and management, serious deviations from standard procurement procedures, the absence of a clear link between the system as implemented and the achievement of the original objectives and the lack of evidence that savings claimed to have been achieved were attributable to the installation of the system.

In October 1993 the Department of Finance gave conditional sanction for the expenditure in the light of legal advice by the Office of the Chief State Solicitor that a contract existed between the Department of Justice and the supplier and that, on the balance of probability, the supplier would succeed in a legal action for specific performance of the contract. When doing so, the Department of Finance again expressed serious reservations and asked what action had been taken or was contemplated on foot of the acknowledged grave procedural lapses in the handling of the contract.

In the course of audit it was noted that, while the Department of Finance had given sanction in October 1989 for the extension of the pilot system to all prisons, the scope of the system was further expanded by the addition and upgrading of items of hardware and software without seeking the sanction of the Department of Finance for the additional expenditure incurred.

It was also noted that under the terms of a maintenance contract with the supplier, the maintenance charge for hardware is £106,000 per annum and that customised software carries a maintenance / licensing contract charge of £69,500 per annum. In addition, £114,000 per annum plus charges for call out to specified locations is payable in respect of extended and weekend maintenance cover.

The Department of Justice had envisaged that the Time Recording System would be operational in Cork, Limerick, Portlaoise and Wheatfield prisons by June 1993 but in the course of audit at Mountjoy Prison in December 1993 it was noted that, despite the system being described as fully operational, a number of manual operations were still required to integrate the data from the system with the payroll system. It was also noted during an audit at Cork Prison in February 1994 that the system was not operational.

I sought the Accounting Officer's observations on the general lack of control over the project and, in particular, the absence of tendering, the failure to seek Department of Finance sanction for the various upgradings and extensions of the project in the period 1986 to 1993, and failure to seek, in accordance with then established procedures, a valid Tax Clearance Certificate when awarding the contract for the extension of the project in 1993 and I asked what steps had since been taken to ensure strict compliance with Government contracts procedures. I sought information on the circumstances which gave rise to the legal advice that the Department of Justice in 1993 had, apparently unwittingly, contractually committed itself to the supplier. I also sought information regarding the effectiveness of the system at Mountjoy Prison and the operational status of the system at other prisons.

In the light of the substantial capital and maintenance costs associated with this project - £1.4m up to June 1994 (including £134,000 for the customised software which remains the property of the supplier) - and ongoing maintenance charges totalling upwards of £289,500 per annum, I asked the Accounting Officer if he considered that value for money was being obtained.

The Accounting Officer indicated that the monitoring arrangements which need to be in place for such projects were not as they ought to have been. In September 1989 responsibility for the development of the project was transferred from the Organisation Division to the Prisons Division where it was handled essentially as another block of work within that Division but without the creation of any additional monitoring or reporting structures. This meant that there were no specific arrangements whereby either the Department of Finance or senior management within the Department itself would be kept informed systematically of progress.

A second and very serious problem which arose from lack of proper control mechanisms was that Department of Finance sanctions were exceeded and necessary additions and enhancements were made to the system as it progressed without any information being conveyed to the Department of Finance. Hardware and software enhancements to the system which were either actually incurred or committed without prior knowledge or approval of the Department of Finance came to approximately £658,000. The Accounting Officer pointed out that the enhancements had to be made to cope with the harsh prison environment in which the system had to operate. Some of this necessary upgrading proved very expensive and in fact doubled the cost of the whole project.

In regard to the circumstances which gave rise to the legal advice that in 1993 the Department had, apparently unwittingly, contractually committed itself to the supplier, the Accounting Officer indicated that it was necessary to take account of how the project developed from the beginning. The supplier was chosen for the pilot project and it was evident from the Department's submission to the Department of Finance in October 1989 that it was then intended to engage that supplier to install the Time Recording System in all institutions. Contacts with the supplier continued throughout the period between 1989 and 1992 at all times on the assumption that the supplier would complete the work in all institutions, notwithstanding the obvious difficulties arising from cost overruns. In response to a request for sanction to extend the now enhanced system to three other institutions, the Department of Finance in November 1991 requested that the market be tested again but this was not done. The Accounting Officer indicated that it is not evident from available records why this happened but it would appear that the decision was taken that the project had to proceed quickly, that there was no prospect that another tenderer would have the capacity to take over the project,

given its specialised nature, that in the long run the wisdom of pressing ahead with the supplier already dealing with the project would be demonstrated and that at that stage the matter of Department of Finance sanction could be further pursued.

The Accounting Officer accepted that this procedure was not correct and was not the kind of judgement that would have emerged had a proper monitoring structure been in place.

When in 1993 the prospect of seeking tenders to extend the system to the remaining institutions was raised, the supplier maintained that there was an enforceable contract for all the work and the Chief State Solicitor agreed that this was so.

The Accounting Officer also stated that the production of a valid Tax Clearance Certificate was not a specific clause in the agreement for the extension of the project although it would have formed part of the standard conditions of the award of a public sector contract for that work had it gone to tender. However, given the advice of the Chief State Solicitor that the supplier had an enforceable contract it was assumed that the Department was precluded from demanding the production of a Tax Clearance Certificate as a pre-condition for the signing of the agreement, although the Chief State Solicitor's advice was not sought as to whether this assumption was correct.

With regard to the effectiveness of the system at Mountjoy Prison and the operational status of the system at the other prisons, the Accounting Officer indicated that, at the Department's request, the supplier is now completing final software modifications at Mountjoy to eliminate the manual operations and it is hoped to have these modifications successfully working in a matter of weeks. A decision has been taken to hold up extending the Mountjoy system to the other locations until the Mountjoy system is fully modified and working successfully. Extension of the system to other prisons should therefore commence shortly. Briefing of management and staff and the training of operational staff will be required before the system becomes operational at each location.

On the question of whether the entire project represents value for money, the Accounting Officer stated that the Department believes that the system will achieve everything the Prisons Division had stipulated. It would act as an essential management tool and provide an invaluable aid to efficiency in the carrying out of the rostering and detailing procedures and payroll calculation. While the system would meet requirements, it was not possible to say whether that same result would have been achieved, at lower cost, had more effective and acceptable project supervision arrangements been put in place from the outset.

With regard to the maintenance costs, the Accounting Officer stated that the contract for the maintenance of five installations was put to open tender in 1992. Of the two tenders received, it was deemed that only the one from the supplier was viable and the Accounting Officer considered that the rates charged were reasonable.

The Accounting Officer assured me that in the light of the acknowledged shortcomings which had manifested themselves in the management of this project in the 1989-1993 period, the Department had decided that all future IT projects in the Prison Service must follow established procedures to the letter and this would include consultation and agreement with the Department's IT Division and the Department of Finance on all proposals and he also assured me that all Divisions within the Department had been reminded of the necessity for strict adherence to Government Contracts procedures.

42. In my 1988 Report I referred to an alleged misappropriation of prisoners' cash at Mountjoy Prison. In the course of his reply the then Accounting Officer stated that as a safeguard for the future it had been decided to extend the computerised system designed, but not yet implemented, for the control of prisoners' cash at Mountjoy to all other institutions.

Department of Finance sanction was sought and received in June 1990 for expenditure of £99,551 to purchase computer systems in order to improve the control and accounting procedures for prisoners' cash in the following nine locations: Mountjoy; Wheatfield; Arbour Hill; Portlaoise; Limerick; Cork; Fort Mitchel; St. Patricks and the Training Unit.

It was envisaged that the new systems would result in staff reductions of one Prison Officer post at Mountjoy Prison at a saving of £23,000 per annum and total savings of £30,000 per annum at the other locations.

As it was noted in the course of audit at Cork Prison and Fort Mitchel in January 1994 that the computerised systems were not in place I sought information on the total cost of equipment purchased, the dates of purchase, delivery and installation at each location and I asked why the systems were not in place at Cork Prison and Fort Mitchel at the time of audit.

I also asked when the systems would become operational at each location, the total cost of the projects and the actual staff savings achieved.

The Accounting Officer informed me that the equipment was purchased in the period September 1990 to December 1990 at a total cost of £120,000 and that additional costs associated with the project amounted to £15,000.

He also informed me that the dates on which the system was installed, became operational, or was expected to become operational at each of the prisons were as follows:

Institution	Installation	Operational
Mountjoy	September 1990	September 1990 *
St. Patricks	July 1992	August 1992
Wheatfield	July 1990	January 1993
Cork	February 1991	November 1994
Limerick	-	January 1995
Arbour Hill	February 1991	May 1995
Portlaoise	February 1991	July 1995
Training Unit	-	October 1995
Fort Mitchel	-	January 1996

* A pilot system had been in place in Mountjoy since September 1989.

The equipment purchased for three of the institutions - the Training Unit, Fort Mitchel and Limerick Prison - has not been installed to date. Two of these systems are still in storage and the third is on loan to the library at Wheatfield. The Accounting Officer assured me that arrangements are currently in train to have the

equipment installed at these three institutions to provide word processing facilities and to improve office procedures.

The Accounting Officer explained that due to changes in staff and the pressure of work, it had not been possible to have the system introduced at any further institutions since January 1993 but, pending its introduction, the equipment would continue to be used for day to day office work.

He stated that there had been savings in that additional staff which would certainly have been required for office work within prisons had not been recruited because the computerised system had eliminated a large volume of paperwork and the introduction of the system had freed existing staff to attend to other work as well as contributing to increased office efficiency.

The Accounting Officer also stated that the priority, when introducing the new equipment, had been to introduce a transparent auditable arrangement which would eliminate the possibility of fraud and he expected that this would be achieved.

**Vote 25.-
Environment**

Motor Vehicle Duties

Audit

43. Motor Tax and Driving Licence Fees are collected by Local Authorities in their capacity as licensing agents, lodged to local Motor Tax Bank Accounts and from there transferred to the Central Motor Tax Account in the Central Bank. The Motor Tax Accounts of the Local Authorities are audited by the Local Government Auditors (LGAs) whose reports are made available to me. On-the-spot parking fines and court fines for driving offences are collected by the Department of Justice and are also paid into the Central Motor Tax Account.

The proceeds for 1993 and 1992 were:

	1993 £ m.	1992 £m.
Motor Tax and Driving Licence Fees, etc.	226.8	209.3
Fines collected by the Department of Justice	9.8*	8.4*
Public Service Vehicle Fees.	0.1	0.1
	<u>£236.7m</u>	<u>£217.8m</u>

* The 1993 amount includes £1.4m in respect of fines collected in 1992 but not paid into the Central Motor Tax Account until 1993 as against £0.8m collected in 1991 but not paid in until 1992.

A total of £238.5m was paid into the Exchequer in 1993 leaving a balance of £2m in the Local and Central Motor Tax Accounts at the end of 1993 compared with £3.8m at the end of 1992. Driving test fees of £2.9m. are appropriated in aid of the Vote. (Subhead G.3)

My audit of Motor Tax Revenue is limited to a test check of the transactions on the Central Motor Tax Account as I rely on the LGAs' examination for assurance that proper procedures for the assessment, collection and bringing to account of motor tax revenue are being operated by the Local Authorities.

I reviewed all the LGAs' reports for 1992 and those for 1993 (14 out of 29) available to me when I was compiling my Report and the paragraph following refers to matters arising from that review.

44. In paragraph 33 of my 1990 report I referred to deficiencies in internal control procedures at eight Motor Taxation Offices (MTOs), one of which was Kildare MTO. At that time, the Accounting Officer informed me that a general review of the Department's supervisory role in relation to MTOs would take place before the end of 1991 and would take account of matters raised in recent audit reports and, in particular, the need for effective internal control.

It was noted that the audit by the Local Government Auditor (LGA) of the County Kildare Motor Taxation account for the year ending 31 December, 1992 brought to light the misappropriation of a total of £28,040, paid between 1982 and 1991 in respect of first licensing charges for trailers. The full amount misappropriated has since been recovered together with accrued interest.

The misappropriation was perpetrated by removing cheques sent through the post with first licensing applications for trailers and their subsequent substitution for cash receipts for vehicle licences, the shortfall on the trailer licensing receipts being concealed by recording the issue of first licences as issues of continuation trailer licensing cards for which there was no charge.

The LGA stated that the misappropriation was facilitated by inadequacies in internal control which had been noted in every audit report covering the years 1985 to 1991 and that there had been a total absence of control procedures in this area between July 1988 and October 1991. In February 1992, the LGA had specified the control procedures governing the issue of trailer licences which should be put in place but this was never done.

I sought the Accounting Officer's observations on the deficiencies in internal control which facilitated the perpetration of this irregularity and, given the length of time over which it took place, I asked whether it ought to have been detected earlier. I also asked what steps had been taken to prevent a recurrence and whether he was satisfied that similar irregularities had not occurred elsewhere.

The Accounting Officer stated that implementation of satisfactory control procedures in MTOs to prevent irregularities was primarily a matter for each licensing authority and the Department continues to urge them in the course of regular inspection of MTOs and through correspondence and the issue of circulars to ensure that such procedures are in place for all MTO activities.

He also stated that the failure to detect this misappropriation was principally due to the day-to-day operations of the Office being undertaken by one officer only and the absence of an internal audit check on motor tax transactions, despite frequent requests by the LGA and the Department which sanctioned the creation of an internal audit section in early 1990 and pursued it with the local authority in each subsequent year. An internal audit section had since been established in Kildare and it was understood that detailed checking of motor tax transactions, including trailer licensing, was now being carried out which will assist in the prevention or early detection of any further irregularities.

He assured me that the Department, in so far as its responsibilities allow, takes all reasonable steps to minimise the occurrence of fraud in MTOs and the LGA service, which detected the fraud, had taken into account the particular circumstances in Kildare in the audit of the local authority service generally. No similar misappropriation had come to light in subsequent audits in local authorities.

The Accounting Officer stated that as part of the implementation of the recommendations of the Motor Tax Review Group, a major project costing in excess of £5m and involving the upgrading of the national vehicle file system and subsequent computerisation of all MTOs, had commenced in 1993 and would be

completed by 1999 and that a computerised national register of trailers, complementary to the upgraded computerised national vehicle file, would be established under the central control of the Vehicle Registration Unit in Shannon. In the meantime, the Department had asked licensing authorities in July 1994 to ensure that local systems are operated in accordance with procedures already laid down.

Subhead C.3. - Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles

Motor Tax Evasion 45. In 1979 the Vehicle Registration Unit (VRU) was established primarily to provide a National Vehicle File/Register (NVF) to assist the Garda Síochána but also to provide data to the Department of the Environment on vehicle licensing etc.

Because of continuing concern about the level of motor tax and insurance evasion, surveys were conducted in 1979 and 1987 in order to estimate the degree of non-compliance with the motor tax and insurance provisions of the Road Traffic Acts. In mid-1991, a further survey of 41,331 motor vehicles carried out by the Garda Síochána in conjunction with the Department of the Environment – 25,794 parked vehicles, 13,266 moving cars and other vehicles and 2,271 vehicles in road accidents – indicated that the national level of motor tax evasion in 1991 was estimated to be in the range of 10% to 13% (10% to 14% in the 1987 survey and 20% to 25% in the 1979 survey) which translated into a loss of Motor Tax revenue of the order of £21m.

I asked the Accounting Officer what action was taken following the 1987 survey to reduce the rate of evasion, why this had apparently failed to achieve any significant reduction and what the estimated loss of revenue was for 1993 based on evasion rates established for 1991.

I also enquired regarding liaison between the Department of the Environment and other Departments and State Agencies with a view to improving enforcement and monitoring compliance with Road Traffic laws and I enquired as to the extent to which the establishment of the VRU helped to reduce the level of motor tax evasion and the current position on a proposed enhancement of the NVF system.

The Accounting Officer informed me that :

- enforcement of the law on motor taxation is the responsibility of the Garda Síochána;
- the Department's strategy is to encourage owners to pay motor tax when due by issuing reminders at the appropriate time and by providing simplified renewal procedures. To this end, a computerised reminder system was introduced in 1987 under which 1.9m reminder notices issue each year; 75% of these are subsequently used for renewal purposes;
- a comprehensive system of issuing second or final reminders to owners who fail to renew motor tax by the due date was implemented in 1991 and in 1993 a total of £5.66m was collected from vehicle owners who renewed their motor tax after the issue of final reminders;
- the Department supplies the Garda Síochána both with computer listings of vehicle owners who do not respond to final reminders and with analyses of evasion levels in each licensing authority for follow-up action. Data is also

exchanged with the Revenue Commissioners in relation to vehicle registration, including vehicle registration tax and

- a new system of direct transmission to the VRU of change of vehicle ownership, rather than via the licensing authorities, was introduced for vehicles first registered on or after 1 January 1993.

The Accounting Officer stated that on a strict mathematical basis an evasion rate of 10-13% would amount to a loss of the order of £28m in 1993 but the actual level of revenue forgone was considerably less, taking account of arrears paid with overdue renewals, and, on this basis, the true evasion rate was estimated at 6%.

He also informed me that:

- there was extensive liaison between the Department and other State Agencies by means of committees and ongoing consultations;
- when the VRU was set up in 1979, the estimated level of evasion was 20-25%; he felt the VRU had contributed significantly to the subsequent reduced levels, but it was not possible to isolate the exact contribution of any one measure to the improved situation and
- since 1993, a project to update and modernise the structures of the NVF and to computerise MTOs has been in progress with the initial phase scheduled for completion in 1996.

The following table gives information on the number of prosecutions under the Road Traffic Acts:-

Year	Road tax	Driving Licence	Insurance / Other Offences	Total Vehicles Licensed
1983	173,717	67,162	91,147	897,381
1984	225,855	110,320	107,863	906,109
1985	160,610	80,380	85,540	914,758
1986	163,966	69,867	73,625	922,484
1987	143,330	48,387	60,728	959,753
1988	120,782	48,871	63,800	981,296
1989	146,030	60,349	77,704	1,019,560
1990	117,465	47,464	62,346	1,054,259
1991	112,221	45,840	60,217	1,105,545
1992	116,132	52,411	69,656	1,126,473

Subhead G.5. - Appropriations in Aid

*Custom House
Docks Development
Authority*

46. In paragraph 28 of my 1989 Report I outlined the background to the establishment of the Custom House Docks Development Authority under the provisions of the Urban Renewal Act, 1986 to secure the re-development of the Dublin Custom House Docks area.

In that Report I referred, *inter alia*, to the 27 acre site transferred to the Authority in March 1987 and to a Government target that the Authority should provide a minimum real return of 5% to the Exchequer on total public investment of £10.3m, comprising £9m for site purchase and grants of £1.3m paid from voted moneys. I also noted that, under the Finance Act 1988, the Authority was exempted from liability to Corporation Tax, subject to confirmation that 100% of its profits would accrue to the Exchequer and that, under Section 17 of the Urban Renewal Act 1986, the Minister for the Environment has power to direct the Authority as to how its profits or other income should be applied but that no such directive had been given. I reported that, in cash terms, the Authority's liability for repayment to the Exchequer was £14m at 31 December 1989 and that it was then anticipated that direct repayments for the benefit of the Exchequer might begin in 1991 but that, as an alternative to such repayments, the Department of Finance had agreed that the return to the Exchequer could comprise physical assets, the most significant of these being a proposed museum/leisure complex for use by the State, the final cost of which was to be not less than the £11.2m provided for in an agreement between the Authority and the company entrusted with the development of the site.

In the course of my 1993 audit it was noted that the Authority's debt to the Exchequer had accumulated to £18m, approximately, at 31 December 1992 and that a new agreement, dated 27 April 1993, and approved by the Ministers for the Environment and Finance, specified a closing date of 24 January 1997 for final development of the site but made no reference to the provision of a museum/leisure complex. However the Authority has reserved land on the site so that it can be made available quickly if it is required by the National Museum. It was envisaged that lessees of commercial space on the site would pay a cultural levy of 50p per square foot towards the running costs of the proposed museum.

It was further noted that up to 25 January 1993, (the date for final development specified in the original agreement), the Authority had received from the Development company only £6.6m, excluding monitoring and other fees, as against a total estimated income of between £18m and £28m for the five years to that date. A further £1.3m was received by 31 December 1993.

I asked the Accounting Officer why there had been such a shortfall in the income of the Authority, whether proposals now existed to build the museum/leisure complex at this site for use by the State and the current value in cash terms of the Authority's debt to the Exchequer.

I also sought the Accounting Officer's observations on whether the target of 5% real rate of return to the Exchequer will be achieved and, in the event of the museum/leisure complex not being provided, how the Authority proposes to repay the amount due to the Exchequer in the light of its earnings to date and its income potential under the new agreement.

The Accounting Officer advised me that, allowing for rolled up interest, £17.74m would be required to meet the 5% target return as at 30 June 1994; £3m had been repaid to the Exchequer and further payments were anticipated in 1995. He stated that in the light of the new agreement it was intended to pursue, in consultation

with the Department of Finance, the question of a revised target for Exchequer return but the Authority's capacity to make further payments would depend on the profits generated by the rest of the development and the surplus accruing to the Authority over and above its current requirements or those relating to capital investment in infrastructural or environmental improvements in the area.

He also advised me that receipts to the Authority under the earlier agreement were on the basis of profits arising from the disposal of individual buildings but, as the building programme was not as advanced as originally anticipated due to a dispute between the Authority and the developer and the latter's reluctance to proceed while existing buildings remained unlet, the level of profit at this stage was less than had been foreseen. However, the new agreement with the developer provides for equal sharing of profits from sales of buildings between the Authority and the developer.

The Accounting Officer stated that the Authority had received interim payments of £6.6m up to December 1992 but, following resolution of complex disputes which had arisen with the developer over development costs to be allocated to buildings constructed on the site, total cash receipts had increased to £8.1m.

Furthermore, up to end January, 1993 the Authority had earned £2m in income from monitoring fees, interest, rents, National Sports Centre contributions and other contributions from the developer. In addition, the Authority had, in April 1993, received full title to the Management Suite, worth £215,000, in one of the buildings and to the former Isle of Man terminal. Since no other physical assets had been transferred to the Authority, it had not yet been considered necessary to make arrangements to determine the value of physical assets.

The Accounting Officer also informed me that the Government had now decided to locate a National Museum in Collins Barracks and in these circumstances the Authority now had proposals for a Writers Museum on the Custom House Docks site and was involved in discussions with Dublin Tourism on this matter. It was hoped that this project would trigger the cultural levy.

Local Authority Borrowings

47. Under the provisions of Section 4 of the Local Government (No 2) Act, 1960 local authorities may, with the approval of the Minister for the Environment, borrow for both revenue and capital purposes. These borrowings, including bank overdraft, may be effected in any manner which the local authorities consider suitable and the loans and interest thereon may be secured on the revenues, funds or property of the local authorities.

Overdraft levels for local authorities are generally authorised on a six monthly basis (30 June and 31 December each year) by the Minister.

The Accounting Officer informed me that the combined total of all local authority overdrafts authorised for 1993 was as follows :

	Capital £m	Current £m	Total £m
30 June	44	31	75
31 December	49	33	82

During 1993 the level of overdraft reached a peak of £53.7m in July, although the overall monthly average overdraft level was £31m and overdraft interest for all local authorities amounted to £3.4m.

He stated that eighteen local authorities had exceeded their authorised levels on 185 daily occasions in 1993 by amounts ranging from £4,000 to £400,000.

Regarding the funding of capital expenditure by means of overdraft, he informed me that the Department was satisfied with this as a short-term funding mechanism, pending final approval of individual projects by the Department and subsequent grant allocation, but that temporary overdraft accommodation to fund capital works on a long term basis was not favoured by the Department.

The Accounting Officer also informed me that an estimated £53m of principal on local authority term loans for non-housing purposes was outstanding at 31 December 1993. He also explained that State grants in respect of current expenditure due to local authorities at that date were estimated at £83m, of which £52m was for higher education grants owed by the Department of Education.

In response to my inquiries concerning the banking arrangements for local authorities and, in particular, the possibility of introducing a centralised tendering process, he pointed out that there had been significant change in relationships between local authorities and banks since the beginning of 1993 when transaction charges, which were negotiated over a considerable period between the two main banks and representatives of the county and city managers, were applied. These charges were being introduced on a phased basis - 30% in 1993; 35% in 1994; 60% in 1995 and 80% in 1996. The Department was aware also that some local authorities had negotiated arrangements in relation to charges in individual cases and it considered this to be the best approach as each local authority had a separate relationship with its bank.

However, the Accounting Officer stated that the Department had indicated in various discussions with the local authorities and the main banks that it is intended to require local authorities to seek competitive tenders for the provision of banking services towards the end of the phasing-in period for transaction charges. He considered this to be more suitable than a centralised tendering process because of the very different range of banking requirements across all local authorities.

He also advised me that for many years local authority overdrafts were subject to the AAA interest rate - a special rate for local authorities, health boards and other state agencies, reflecting the low level of risk in lending to these bodies, but that since 15 September 1993, local authorities have been subject to the Prime rate on overdraft borrowings. This rate was introduced by the banks with the agreement of the Central Bank and, in the present climate of low interest rates, local authorities are benefitting from the lowest interest rates available only to State and Blue Chip Bank customers.

*Irregularities at a
Community School*

48. I have referred in previous Reports to deficiencies in the operation of internal control procedures at Comprehensive and Community Schools whose full running costs are met by the Department of Education from this subhead. Under revised financial and accounting procedures which were introduced for these schools by the Department in 1989 the board of management of each school is required to maintain one bank account in respect of the school fund. Separate bank accounts are required to be kept for activities not proper to the school fund, such as self-financing adult education programmes and the Free Books Scheme, as well as for collecting and remitting examination fees to the Department. Boards are not permitted to incur overdrafts on any account maintained by them without the prior written approval of the Department.

In June 1993, the vice-principal of a Community School who was acting principal during the absence on sick leave of the principal, informed the Department of the discovery of a bank account relating to the school which showed an overdrawn position of £17,600. The vice-principal subsequently informed the Department that examination fees in respect of the Junior Certificate and Leaving Certificate examinations for 1993, which, according to the school's records had been collected, had not been paid to the Examinations Branch of the Department nor lodged to any of the school's bank accounts nor were they being held in the school safe. Arising from this, internal inquiries in the Department revealed also that no examination fees had been received from the school in respect of 1992.

In the light of these discoveries the Department, in August 1993, carried out an investigation into the school's financial affairs which, additionally, revealed that, from a sample of ten cheques drawn on the newly discovered bank account, six cheques totalling £2,700 had been drawn in favour of the school principal, that the examination fees in respect of 1992 and 1993 examinations which remained unaccounted for amounted to some £10,500 and that an estimated £4,400 which had been received in respect of adult education courses, donations, telephone charges and sale of diaries had not been lodged to any of the school's bank accounts.

I sought information from the Accounting Officer on the circumstances under which the irregularities occurred and remained undetected and under which a bank account, which had incurred a substantial overdraft, was operated without the knowledge of either the Department or the school's Board of Management. I also enquired as to the extent of the losses involved, the steps taken to recover any losses and the outcome of investigations into the matter. In addition, I enquired as to the steps taken or proposed to strengthen procedures and systems of internal control at this and other schools in the light of the irregularities discovered.

I also asked why the failure to remit examination fees was not previously noted in the Examinations Branch in order that it could be investigated promptly.

The Accounting Officer informed me that the irregularities are the subject of ongoing Garda enquiries and that, pending completion of these enquiries, it is not possible to quantify the full extent of the irregularities.

He stated that the available information suggests that the irregularities arose and went undetected for two main reasons.

Firstly, the operating procedures did not include adequate segregation of duties and permitted the operation of a bank account without the supervision of the Board and without the inclusion of the transactions in the annual accounts presented for audit. Secondly, fees collected in respect of the 1992 and 1993 certificate examinations were not passed on to the Department and this was not recognised until mid-1993.

The Accounting Officer explained that the basic arrangements for the internal management of Community Schools are laid down in the standard Deed of Trust and that the financial provisions have been expanded in guidelines issued by the Department but the operation of these procedures and guidelines is primarily a matter for the Board of Management.

The bank account in question had been opened in 1978 with the approval of the then Board for the purposes of funding the official opening of the school. However, this account was not adverted to in later years in the accounts presented to the Board of Management or to the Department, nor was it brought to the attention of Departmental officials during the course of audit.

In the light of this occurrence the attention of VECs and Boards of Management of Community and Comprehensive Schools is being drawn to the importance of good accounting practice and of validating and monitoring bank accounts in use. The Accounting Officer assured me that a more detailed audit of the accounts of the school will be carried out before the end of the Autumn. In addition, the arrangements for the audit of the accounts of Community and Comprehensive schools by officers of the Department are under review and alternative arrangements involving qualified personnel is under consideration.

With regard to the examination fees for 1992 and 1993 not having been paid over to the Department, the Accounting Officer stated that shortly after the existence of the account came to light in June 1993, the Examinations Branch of the Department had recognised independently that fees in respect of the 1993 examinations had not been paid and had contacted the school and that further investigation within the Examinations Branch found that the fees for the 1992 examinations were also outstanding.

The school's failure to lodge examination fees was not detected because the school was erroneously omitted from a 1992 computerised reconciliation of fees due with fees received. With effect from 1993, a fully computerised listing of all schools and candidates provides a full reconciliation of fees due, fees received and amounts outstanding.

*Subhead F.- Annual Non-Capital Grants to Vocational Education Committees
(Excluding Certain Grants in Respect of Specialist Colleges and Student Support)*

Co. Westmeath VEC 49. The running costs of the thirty-eight VECs are almost totally met by annual grants from this Vote which are based on estimates submitted by the VECs and approved by the Department. VECs are required to submit monthly returns to the Department of receipts and expenditure and are also required to submit annual financial statements of accounts.

Up to 1993 the accounts of VECs have been audited by the Local Government Audit Service and their reports made available to me but, under the Comptroller and Auditor General (Amendment) Act, 1993 I will become responsible for the audit of the accounts of the VECs, commencing with the accounts for 1994. In

addition, in the course of my audit of the Appropriation Account for Vote 28, I examine the adequacy of the Department's procedures for monitoring and controlling the expenditure of the VECs.

My previous Reports and Reports of the Committee of Public Accounts have expressed concern about VECs exceeding their authorised budgets and at the apparent failure of the Department to exercise effective control over the level of expenditure incurred by them.

In the course of my 1993 audit it was noted that the accounts of Co. Westmeath VEC showed an ongoing deficit over a number of years and that the deficit amounted to £513,000 at 31 December 1992. In May 1993 the Department, in giving sanction for the 1993 financial scheme for the VEC, stated that under no circumstances should the non-pay allocation for 1993 be exceeded and that the Minister would not be prepared to sanction overdraft funding of expenditure causing a deficit or increasing an already existing deficit.

Accordingly, during 1993 the Department, on a number of occasions, sought the Committee's proposals for reducing and eliminating the existing deficit. On 12 August 1993, VEC representatives gave a verbal commitment, subsequently confirmed in writing, to remain within the approved financial scheme for 1993 and to achieve a saving of £50,000 per annum on approved non-pay expenditure of £540,000 from 1994 onwards.

In December 1993 special allocations were made to a number of VECs, to be used wholly and exclusively to reduce their existing 1992 deficits, including a sum of £200,000 to Co. Westmeath VEC. Although the monthly financial returns submitted by the VEC to the Department during 1993 did not give any indication of an expenditure overrun on the 1993 financial scheme, the VEC's unaudited annual Financial Statement for 1993, received in April 1994, showed that the accumulated deficit had increased from £313,000 (viz. £513,000 less £200,000 special grant allocation) to £450,000 at 31 December 1993 and that the VEC then had an overdrawn balance of £375,000 on its bank account which had not been approved by the Minister, as required under section 49 of the Vocational Education Act, 1930.

It was also noted that in November 1993 the Department gave approval in principle to a proposal from Co. Westmeath VEC for the provision of a module of a course under the Vocational Training Opportunities Scheme at a location in France, provided that this was done within the normal level of funding of the scheme. Subsequently, on 11 February 1994, the Department requested the VEC to take no further action in relation to the project until the matter had been fully considered. However, on 15 February 1994 the VEC entered into a five year lease/purchase arrangement at a cost of £16,000 per annum for premises at the French location which would become the property of the VEC at the end of the lease period. This action has not, to date, been approved by the Minister.

Because of the apparent failure in this case to adhere to the principles of effective monitoring and budgetary control of expenditure and to obtain the prior approval of the Minister as statutorily required, I sought the observations of the Accounting Officer on the adequacy of the financial and budgetary control procedures operating within the VEC, on the Department's own monitoring of and control over the financial activities of the VEC and on whether the information provided in the monthly returns was adequate to allow the Department to effectively monitor its financial position and expenditure proposals. I also asked what action had been taken or was proposed to clear the overdraft and reduce the deficit.

The Accounting Officer informed me that the internal control procedures operating within a VEC are in the first instance a matter for the Committee and its Chief Executive Officer in accordance with their duties and responsibilities as outlined in the Vocational Education Act, 1930 and Memorandum V.53, made pursuant to Section 23(1) of that Act, respectively.

He stated that these general statutory responsibilities are reinforced in the annual letter from the Department approving the financial scheme and which reminds VECs that it is imperative that proper budgetary control mechanisms and procedures are in place to enable expenditure to be planned, monitored and controlled so as to ensure that the authorised expenditure is not exceeded.

He also stated that the Department is seriously concerned at the developments in Co Westmeath VEC in the period up to the end of 1993 and, in particular, at the incurring of a further deficit in 1993 which had not been projected in the monitoring reports and at the apparent failure of the financial monitoring and control procedures. In view of this concern, the Department had brought these facts to the attention of the Local Government Auditor. In addition, the Minister for Education had appointed an Inspector under Section 2 of the Vocational Education Act, 1930 to establish relevant facts in relation to the operation of the Committee's financial scheme.

He also informed me that the adequacy of the Committee's internal control procedures and those applying in the Department, as well as the circumstances relating to the arrangements reached by the VEC in regard to the premises in France were being examined and would be considered further on receipt of the report of the Inspector. In the meantime, the VEC had advised the Department of a number of measures that had been put in place to improve financial and budgetary controls and further decisions would be made in the light of the Inspector's report and of the report of the Local Government Auditor on the 1993 accounts.

*Misappropriation at
a VEC*

50. In March 1993 the Chief Executive Officer of Co. Limerick VEC became aware of irregularities in the conduct of the financial affairs of the VEC by a senior official and, following an investigation, it came to light that VEC moneys totalling £86,578 had been misappropriated. The officer involved was suspended without pay as from 20 September 1993. The misappropriation was also noted by the Local Government Auditor in his report on the audit of Co. Limerick VEC accounts for the year ended 31 December 1992 which was received by the Department on 7 January 1994.

I sought information on the circumstances in which the misappropriation occurred and on how it came to light. I enquired as to the steps being taken by the VEC to recover the amount involved and whether the case had any implications for other VECs which might have similar accounting systems.

The Accounting Officer informed me that the alleged misappropriation of Committee funds is the subject of Garda enquiries and that the Minister for Education has set-up a local inquiry under Section 105(1) of the Vocational Education Act 1930, which has been adjourned pending completion of Garda enquiries.

He also informed me that the officer concerned had been a senior Staff Officer with responsibilities in the salary and general payments area and that the alleged misappropriation came to light when this officer was on leave.

He stated that, of the £86,578 involved, a total of £57,000, approximately, has been recovered through payments made by and on behalf of the officer concerned. Further action will be taken on completion of the Garda enquiry and will include consideration of recourse to a Fidelity Bond of £35,000 held by the Committee and, depending on the outcome, the setting off of the officer's accrued superannuation benefits against the loss.

On the basis of the available information the Accounting Officer's view was that the major implication for VECs generally is the importance of segregation of duties, particularly in relation to payments and accounts. All VECs are being advised to review their procedures in that light and any further implications will be considered when the facts have been fully established.

**Vote 29. -
Third-Level And
Further Education**

*Expenditure in
Excess of
Authorised Issues*

51. In order to enable the services of public departments to be carried on pending the passing of the Annual Estimates, Section 2 of the Central Fund (Permanent Provisions) Act, 1965, allows the Minister for Finance to issue out of the Central Fund, in respect of Supply Services for which sums were appropriated in the preceding financial year, sums not exceeding four-fifths of the sums so appropriated.

It is a fundamental principle of parliamentary control that expenditure on a Supply Service must not exceed the amount statutorily authorised and it is the responsibility of each Accounting Officer to see that this principle is strictly adhered to. To this end, adequate monitoring arrangements should be in place to give timely notice when payments from any Vote are approaching the limit authorised by the 1965 Act.

In January 1993, the Department of Education was informed that the Minister for Finance was making available a sum of £229.1m in respect of Vote 29 - Third-Level and Further Education, for 1993 under the provisions of the Central Fund (Permanent Provisions) Act, 1965.

The full amount provided in the 1993 Estimates for this service - £299.3m - was voted by Dáil Éireann on 9 July 1993 but at that date the Department of Education had already incurred expenditure amounting to £254.4m, i.e. £25.3m in excess of the amount statutorily authorised.

There has been no breach of the Central Fund (Permanent Provisions) Act, 1965 in that the issue from the Central Fund in respect of Vote 29 did not exceed the prescribed amount. Nevertheless, the Department of Education's actual expenditure was not kept within the limits authorised by Dáil Éireann (equivalent to incurring an Excess Vote), a fact that did not emerge until brought to light on audit.

I asked the Accounting Officer how expenditure in excess of the amount authorised to be issued from the Exchequer came about and whether the monitoring procedures in place in the Department to prevent such an occurrence were adequate and effective.

The Accounting Officer informed me that payments in excess of the authorised amount had arisen due to an error in the application of the checking system.

He stated that although it was the practice to reconcile the accounts at the end of each month, no check had been carried out to ensure that the balance of funds at the end of June 1993 would be sufficient to meet demands for payments arising in early July 1993 without breaching the authorised issue levels. An analysis of expenditure prepared on 30 June 1993 had shown a net balance available for issue of £26m. A tranche of grant regularly paid each year to third level institutions at the beginning of July was issued without advert to the fact that the Estimates had not been approved by the Dáil. Between 1 July and 8 July further payments were charged to the Vote which caused the total charge to exceed the authorised limit but the breach was not detected by the Department because of the absence of daily monitoring. He pointed out that, in the normal course of events, the authorised limit would not be reached in a Vote in early July.

He also stated that the monitoring arrangements were not effective in this instance because of a failure to apply them with greater frequency earlier in the year. He assured me that procedures had been put in place to ensure that the monitoring is now conducted on a daily basis to ensure that the level of expenditure as compared with approved limits is adverted to at all times and that increased levels of computerisation of the accounting function in the Department would also help to curtail expenditure within authorised limits in the course of the year.

Subhead C. - Grants in Respect of the Running Costs of Regional Technical Colleges, The Dublin Institute of Technology and Certain Vocational Education Committee Colleges

Cashflow Requirements of Regional Technical Colleges

52. The eleven Regional Technical Colleges (RTCs) and the Dublin Institute of Technology (DIT) are funded by grants provided under this subhead and issued to them in tranches during the course of the year. The colleges and the DIT are each required to make quarterly returns to the Department showing their actual income and expenditure compared with budget but these returns are not required to indicate the cash and bank balances held by them.

It was noted from an examination of the quarterly returns carried out in the course of audit that the RTCs and the DIT together earned bank interest totalling some £1.6m during 1993. As this would appear to indicate that at least some of the colleges were maintaining large bank balances, I asked what steps the Department was taking to ensure that funds are only issued in accordance with established principles of Government accounting to meet the immediate cashflow requirements of the colleges. I also sought the Accounting Officer's observations on the effectiveness of the Department's monitoring of their cashflow positions.

The Accounting Officer informed me that prior to 1993, when the RTCs and DIT were under the aegis of the VECs, interest earnings for the colleges were not identified separately in the VEC accounts. There was, therefore, no historical interest data available for the colleges on a stand-alone basis and, in these circumstances, best estimates of the interest earning capability were used in the 1993 budget-setting exercise — interest earnings of £0.7m were estimated for this purpose. The extent to which the extra interest is attributable to an underestimate of potential interest income is difficult to determine because of other factors, such as the very active treasury and cash management policy undertaken by the colleges in 1993 which have a major impact on actual interest earnings. In this regard it was noteworthy that, of the interest earned by the RTCs and DIT during 1993, approximately £ 0.75m arose in the period January to March, when the Colleges

took advantage of the unusually high interest rates available at that time. The interest earned in 1993 represented 1% of the total Exchequer grant aid to the colleges in that year.

He explained that Exchequer grants to the colleges are determined by reducing the gross budget by targets for fees, bank interest and own income. Colleges are encouraged to increase their income by generally allowing them to keep any earnings in excess of the target set. The inclusion of bank interest in the grant calculation implies that funds in excess of immediate requirements will be available during the year. Moreover, allowing the colleges to earn interest creates an incentive to manage resources more effectively e.g. faster billing and collection from debtors, minimum stock holdings, maximising credit from suppliers and critical review of timing of expenditure.

The Accounting Officer also stated that in framing its requirements for periodic monitoring for 1994, the Department had already requested that the colleges provide it with a forecast of month-end bank balances, against which the colleges will report their actual position each month. The extent to which issues of funds by the Department will be modified, however, will depend on the outcome of a general review of this issue and its implications for the budgets of institutions and the incentives that exist to encourage bodies to actively manage their cash flow.

*Contract for the
Provision of
Financial Services*

53. In December 1992 the Department of Education sought tenders from four accountancy firms for the provision of financial management services to the Regional Technical Colleges (RTCs) and the Dublin Institute of Technology (DIT) which were to be established as separate corporate entities under the Regional Technical Colleges Act, 1992 and the Dublin Institute of Technology Act, 1992 respectively, with effect from 1 January 1993.

Three tenders were received and the contract was finally awarded to the lowest tender at a fee of £7,300 (excluding VAT) for a review of financial controls and £78,400 (excluding VAT and expenses) for the provision of financial management services for the period from 4 January to 31 March 1993. The firm also agreed that, in the event of the position of financial controller not being filled at any of the colleges by 31 March 1993, it would provide accountants at a continuing cost of £1,500 per week each.

Payment arrangements under the contract provide for the issue of all invoices to the Department where they are approved for payment and forwarded to Tallaght RTC which makes the payments from its grant allocation provided through Subhead C of the Vote. Up to December 1993, the fees paid to the firm amounted to £650,254 (including VAT and expenses), and payments under the contract were still being made well into 1994.

As this contract has extended long past the date originally envisaged in the contract I asked the Accounting Officer why it had been necessary to retain the services of the firm for such a considerable period, why the costs of providing financial services increased from £101,000 (including VAT and expenses) for the initial period of three months to £549,000 for the remaining 9 months of the year, why fresh tenders were not invited when it became clear that the volume of work envisaged in the original contract bore no resemblance to what ultimately transpired, why, in the absence of a new tender competition, the contract was not renegotiated downwards to take account of the extended period, to what extent the local network of the firm had been used to minimise expenses, and when the contract is expected to be concluded and the total expected final costs.

Having regard to the danger of escalating costs inherent in open ended contracts for services, I also sought the Accounting Officer's observations on whether the controls exercised over the execution and costs of this contract were considered to have been satisfactory and whether the Department has received value for money.

The Accounting Officer informed me that the appointment of a private sector accountancy firm to provide financial management services for the RTCs and DIT arose from the recommendation of a Steering Group set up in autumn 1992 to plan the transition of the colleges to full autonomy.

The Department had hoped that it would be possible for the colleges to recruit their administrative and financial staff without undue delay and it was on that basis that the quotations for a three month period were sought. Tenderers were also asked to indicate a continuing weekly rate per accountant because of the possibility of delays.

The Accounting Officer explained that, in the event, a much longer commitment by the accountancy firm was required due to industrial relations problems and the overall imperative of ensuring that the colleges within the RTC/DIT sectors continued to function satisfactorily both in terms of services and financial management. Moreover, because of delays in recruiting staff as a result of the industrial relations situation, it was necessary to engage more accountants than in the initial period.

The Accounting Officer also explained that fresh tenders were not invited because the accountancy firm had already been through a learning curve in the colleges, had developed working relationships in a difficult industrial relations environment and was familiar with the issues and problems to be addressed. In the light of the considerations underlying the award of the original contract and the lack of continuity and possible disruption involved in bringing in another firm, it was considered that re-tendering was not in the best interests of either the colleges or the Department. Discussions were held with the firm about the continuation of the contract, with particular regard to the number of personnel, the appropriate skill levels and the charging rates. At that stage it was not possible to negotiate revised rates as the firm contended that the rates were competitive and the Department was uncertain about the further length of time the firm's services would be required. In the Department's view the continued presence of experienced financial personnel was crucial to maintaining the integrity of the financial management arrangements in the colleges and ensuring proper accountability for Exchequer resources. The Accounting Officer added that the firm subsequently sought an increase in its rates to take effect from 1 January, 1994 but the Department has not yet acceded to this request and has asked for justification for the increase.

The Accounting Officer assured me that staff from the firm's offices in Dublin, Cork and Limerick were, to the extent possible, used in the colleges nearest to them.

He stated that, with the exception of the DIT and Letterkenny RTC, where continuing assistance is required, the remaining colleges were advised that dedicated Departmental funding for the firm's services would cease with effect from February / March 1994. The cost of the contract up to the most recent billing date (17 June 1994) was £1,102,000 (including VAT of £98,000 and expenses of £191,000) and the continuing monthly cost for the DIT and Letterkenny RTC is £49,000 (inclusive of VAT).

The Accounting Officer also stated that the gross cost to the Exchequer of the corresponding senior financial posts in the RTCs and DIT for 1993 would have

been £ 696,000, including pension costs, compared to the actual cost of £654,000 (net of VAT) of the financial management services contract. This cost comparison and the prevailing difficult circumstances led the Accounting Officer to suggest that the Department had received value for money in this instance.

Vote 30.- Marine

Subhead J.1 - Inland Fisheries Development

Purchase of the Blackwater Fishery

54. The Central Fisheries Board and seven Regional Fishery Boards were established under the provisions of the Fisheries Act, 1980 and the accounts of the Boards are audited by me.

The Regional Boards are mainly funded through grants paid from the Marine Vote to the Central Board. Borrowing by the Boards requires the authorisation of the Minister for Finance.

In July 1993 the Department of the Marine authorised the Central Fisheries Board (CFB) to negotiate, at a cost not exceeding £160,000, the purchase of the Blackwater Fishery in Kenmare, Co. Kerry, as recommended by the South Western Regional Fisheries Board (SWRFB) which had valued the fishery at £140,000.

The fishery formed part of the Dromore Castle estate which was advertised for sale by public auction on 12 July 1993.

Prior to the auction, the SWRFB and the representative of a foreign national who had an interest in acquiring the castle and lands only, agreed that, in consideration of the SWRFB's not bidding at the auction or joining forces with any other potential bidder, the representative, if successful in purchasing the entire estate, would transfer the fishery and two boathouses to the SWRFB for 20% of the total purchase price subject to a maximum of £140,000.

In negotiations following the auction, a price of £800,000 for the entire property was agreed with the representative of the foreign national who, on 15 July 1993, signed a contract in trust with the vendor on his own behalf and on behalf of the CFB as co-purchaser. The contract contained a penalty clause providing for interest at a rate of 20% per annum on any purchase moneys outstanding beyond the specified completion date of 8 September 1993.

The deposit of £80,000 (10%) provided for in the contract was paid over to the vendor's solicitors of which the CFB contributed £16,000 .

Subsequently, the foreign national failed to complete the contract by the due date.

On 9 September 1993 the vendor's solicitors indicated that they held the CFB jointly liable for all of the purchase price and on 15 September 1993 served notice on the foreign national and on the CFB to complete the contract within twenty eight days.

In October 1993 the CFB obtained counsel's opinion that it was jointly liable and that the only options open to it were either to complete the purchase and re-sell the castle and adjoining lands so as to minimize loss or to forfeit the deposit and hope that on any re-sale a sufficient sum would be realised so that no liability would arise under the contract. Completion of the purchase and re-sale of the castle and lands was recommended.

A second opinion obtained by the CFB in October 1993 also recommended completion of the purchase and re-sale of unwanted property and also stated that an

action for negligence could be taken against the CFB's solicitors to recover any expenses or losses incurred on the re-sale. The Chief State Solicitor agreed with the advice given.

In November 1993 the CFB decided to complete the purchase of the property and to pursue the solicitors, if necessary, for any losses incurred on its re-sale.

Following this decision, the original contract was rescinded and a new contract providing for a purchase price of £765,000 was entered into on 19 May 1994. The agreed price represented the original price of £800,000 less the deposit of £80,000 plus interest of £45,000.

The total cost to the State of acquiring the property, when ancillary costs are taken into account, has been estimated by the Department at £857,000, of which £554,000 is being met by borrowings raised by CFB and authorised by the Minister for Finance as required under Section 23 of the Fisheries Act, 1980. The CFB was directed to take all possible steps to dispose of all the property concerned other than the fishery as soon as possible and to use the proceeds to clear the borrowings.

I sought information on the authority for entering into the arrangement with the original intending purchaser, the measures taken when entering into that arrangement to protect the State's interest and the current position in regard to the disposal of the part of the property excluding the fishery.

The Accounting Officer informed me that, as the vendors were not prepared to sell the fishery separately from the Castle and other lands, its acquisition by the CFB required, in the judgement of the Board, a prior agreement with another party who was interested in acquiring the Castle and other lands and who appeared to have the best chance of succeeding. The authority to enter into this agreement flowed from the sanction to purchase the fishery and the general management autonomy of the CFB in the discharge of its responsibilities.

With regard to the measures taken, when entering into the agreement, to protect the State's interest, the Accounting Officer stated that a firm of solicitors retained by the SWRFB were instructed by that Board's manager, on behalf of the CFB, to enter into an agreement to purchase the fishery from a party acting for a potential and most likely purchaser of the entire property, should that party be successful in his bid for the entire property. This agreement was effected by an exchange of letters between the solicitors and the party acting for the potential purchaser. The CFB has advised the Department that, in its view, this agreement was not taken account of in the contract which was signed following the conclusion of negotiations. The CFB claims that, by virtue of the fact that the party acting for the potential purchaser was allowed by the SWRFB's solicitors to effectively act in trust for the CFB and that a part deposit was paid by the solicitors on behalf of the CFB, it inadvertently became liable for completion of the purchase of the entire property when the potential purchaser defaulted on the contract.

The Accounting Officer also informed me that legal opinion obtained subsequently by the CFB stated that it would have been possible to make clear to the vendors' agents that the party acting for the potential purchaser was signing the contract on behalf of his client only and that there was a separate agreement between the potential purchaser and the CFB. In the circumstances the CFB proposed to pursue a claim against the solicitors for losses incurred.

With regard to the action proposed to recover expenses and losses incurred, the Accounting Officer stated that in accordance with legal advice received and Department of Finance sanction of 19 May 1994, CFB sold the Castle and lands by

public auction on 5 August 1994 at an agreed price of £517,000, a reserve price of £500,000 having been set on the advice of the auctioneers.

The Accounting Officer estimated that total State outgoings in connection with the purchase of the property and the resale of part of it were of the order of £900,000 and therefore, pending any further recoveries, the net outlay on acquiring the fishery presently stands at approximately £380,000.

*M.V. Mathilda -
Claim for Damages*

55. Reference was made in Paragraph 28 of my 1987 Report to a claim made by OPW to recover £89,917 being the cost of repairing damage caused to Dun Laoghaire Pier by a foreign registered ship which had collided with a section of the car ferry terminal.

The owners of the ship had also served notice of High Court proceedings on the Commissioners for Public Works claiming damage to the vessel and incidental losses.

Responsibility for State Harbours transferred to the Department of the Marine from 1 January 1989.

Responsibility for pursuing the claim through the courts lies with the Chief State Solicitor's Office.

The Accounting Officer informed me that Notice of Particulars had been served in the proceedings and the most recent information from counsel indicated that the proceedings will take some time to come to trial.

*M.V. Kowloon
Bridge - Claim for
Damages*

56. I referred in Paragraph 45 of my 1987 Report to a claim for £1.754 million, covering the cost of oil removal and clean-up operations lodged with the insurers of the vessel, M.V. "Kowloon Bridge" and to the direction of the Minister for the Marine to seek the Chief State Solicitor's (CSS) advice on initiating legal action to recover the full amount of the State's claim.

On the advice of the Attorney General civil proceedings were initiated in 1989 against the owners and the operators of the vessel and against the owners of the wreck. The proceedings lapsed after one year due to difficulties experienced in serving a plenary summons but were renewed on 1 May 1990 and both the owners and the operators were served with a summons in pursuance of a High Court Order dated 18 June 1990.

The owners obtained an adjournment in August 1991 to allow preparation of a defence to the State's claim and this was submitted in July 1992 following correspondence between them and the CSS regarding details of the claim and an application to the court by the CSS because of the delay.

A defence to the State's claim was received from the operators in July 1993 together with requests for further information regarding the claim.

No defence has yet been received from the owner of the wreck and consultations between the CSS and senior counsel are continuing.

No date has yet been set for a court hearing of the case.

**Vote 31. -
Agriculture and
Food**

Subhead B.3. - Teagasc - Grant in Aid for General Expenses

Subhead B.4. - Teagasc - Grant-in-Aid for Superannuation Purposes

*Recruitment and
Bank Borrowings*

57. Teagasc is a statutory body set up to provide agricultural education, training and advisory services and to carry out research in agriculture. It is funded largely by grants from the Department of Agriculture, Food and Forestry but it also earns significant income from advisory services, livestock trading and farming operations as well as receiving EU funds.

Section 8 of the Agriculture (Research, Training and Advice) Act, 1988 requires Teagasc to obtain the consent of the Minister for Agriculture, Food and Forestry, and the Minister for Finance for all staff appointments but, in or about May 1993, the Department became aware that Teagasc had, since 1987, been engaging a number of clerical, professional and technical staff without Ministerial consent. The numbers so employed varied, but at one stage had reached a peak of 83.

Some of the additional staff were recruited directly by Teagasc and their remuneration was included in payroll costs but others were engaged and paid through employment agencies and their remuneration was not shown as payroll costs. The estimated gross cost of employing the staff up to the end of August 1994 was £3.43m. Under the Agriculture (Research, Training and Advice) Act, 1988, I audit the accounts of Teagasc which together with my Report thereon are presented to the Oireachtas by the Minister for Agriculture Food and Forestry. Reference to this matter was made in my Audit Reports on the accounts of Teagasc.

I asked the Accounting Officer whether the Department has established how many of these employments were in breach of the Act and why the monitoring of the funding requirements of Teagasc carried out by the Department when authorising grant payments did not reveal the unauthorised staffing levels at an earlier stage. I also asked him for information on the net cost to Teagasc of engaging unauthorised staff and what action was being taken by the Department and Teagasc to regularise the position and to prevent a recurrence.

The Accounting Officer informed me that of the 83 staff employed without Departmental consent, 54 were engaged from agencies and the Department and Teagasc had obtained legal advice that the employment of these staff was not in breach of the Agriculture (Research, Training and Advice) Act, 1988.

29 staff (mainly clerical) were employed directly and their employment was considered to be in breach of the legislation.

The Accounting Officer stated that Teagasc is required to submit monthly cash flow statements together with centre by centre outturns to allow the Department to monitor the progress of expenditure, income and borrowings, the aim being to ensure that Teagasc keeps within its budgetary targets and that instalments of the grant-in-aid are paid only when needed. The reports submitted by Teagasc are not such as to reveal the employment of unauthorised staff and the unauthorised expenditure was not of sufficient magnitude, relative to total payroll and overhead costs, to enable the employment of the unauthorised staff to be detected.

According to the Accounting Officer, the appointments were made by Teagasc management without the knowledge of the Teagasc Authority. He explained that it was difficult to specify the net cost to Teagasc of employing these staff because in

some cases they worked on research contracts which generated income to Teagasc. In the case of clerical staff, many of these were employed at centres where, in their absence, more highly paid advisory staff would have had to spend time attending to clerical work.

He stated that of the 54 agency staff, 6 have contracts which continue into 1995, and in one case, to January 1996. The remainder would not have their current contracts extended and would have their services dispensed with before the end of September 1994. In the case of the staff directly employed, Teagasc had been asked for proposals to resolve the matter.

The Accounting Officer assured me that a number of steps are being taken which will help to prevent a recurrence, including the finalisation of an agreed corporate plan for the years 1994 to 1999 which, *inter alia*, will outline staff numbers to be employed over the period. He also pointed out that Teagasc accounting and financial reporting procedures are being reviewed and that the Teagasc internal audit function will in future report to a subcommittee of the Teagasc Authority, including reporting at regular intervals on the staffing situation.

As it was also noted in the course of audit of the Teagasc accounts for 1993 that at 31 December 1993 the long term bank loans and overdrafts of Teagasc amounted to £8m, net of sums on short term deposit, and that the Minister had approved bank borrowings of up to £9m at that date under Section 16 of the Agriculture (Research, Training and Advice) Act, 1988, I asked the Accounting Officer why the Department had authorised Teagasc to incur expenditure to be funded by bank borrowings rather than by increased grant-in-aid from the Vote.

The Accounting Officer explained that since Teagasc also has other sources of income in addition to moneys received from the Exchequer, the grant-in-aid had been kept at a very tight level since 1990 to encourage the organisation to maximise income from its own resources and to keep costs to a minimum. He stated that because of delays in receipt of EU funds and resultant higher interest costs, together with shortfalls in fee income and industrial action by advisory staff, Teagasc had no alternative but to increase its borrowings. The fact that about 70% of Teagasc's expenditure is on pay and pensions greatly limits its ability to improve its finances through reductions in its cost base.

He also stated that it is projected that, by the end of 1994, core debt will be reduced to £1.3m, provided the expected return from the disposal of the headquarters building is realised and the outstanding EU monies are received. However, because of the uneven flow of receipts compared to the fixed pattern of expenditure, it is envisaged that Teagasc will have a continuing variable borrowing requirement up to a ceiling of £5m - £6m.

Subhead 1.3. - Grant-in-Aid to Racing Board/Bord na gCon for Development of Horse Racing and Greyhound Industries

Irish Thoroughbred Marketing

58. Towards the end of 1991 it was agreed that State funding of £300,000 per annum over a period of 3 years would be provided to the Racing Board for the purpose of promoting the sales of Irish thoroughbreds at home and abroad through Irish Thoroughbred Marketing (ITM), a separate division of the Board set up for this purpose. The Racing Board undertook to secure an equal contribution from the bloodstock industry towards the cost.

The Racing Board subsequently indicated that, while it expected to receive only £200,000 in 1992 from industry sources, it would receive the full matching contribution of £900,000 over the three year period 1992 - 1994.

In 1992, the Racing Board secured a grant of £95,000 from An Bord Tráchtála (ABT) as a once-off grant in respect of specific promotion activities undertaken in 1992, but the Racing Board reported it to the Department of Agriculture, Food and Forestry (DAFF) as being part of the industry contribution. DAFF accepted it as such for the purpose of approving the matching State grant and paid the full grant of £300,000 in that year.

When being paid the first of three instalments of the 1993 grant, the Racing Board was informed that, at the direction of the Department of Finance, payment was being made subject to:

- (a) a detailed statement of income and expenditure being submitted prior to the issue of each of the remaining two instalments for that year; and
- (b) the amount provided by the State in 1993 being matched by at least an equal contribution from the industry.

Notwithstanding this, the Racing Board sought and received a further contribution of £100,000 from ABT in 1993, which was again accepted as being part of the industry contribution to match the State grant for that year.

In 1994 the Racing Board sought funding of £450,000 from DAFF to be matched by £200,000 from ABT and £220,000 from non-State sources.

I asked the Accounting Officer why the Department of Finance condition that the amount provided by the State be matched by at least an equal contribution from the industry was not met and whether the Department of Finance was made aware that DAFF grants were not being fully matched by contributions from the bloodstock industry and that the shortfall was being largely met by subvention from another State source - ABT. I also enquired whether DAFF is continuing to provide funds to the Racing Board on the basis that these are to be matched from industry sources exclusively, or whether the terms of the grant have been amended to permit matching of DAFF's contribution by other State grants.

The Accounting Officer informed me that at the beginning of 1991 his Department was anxious to have a promotion and marketing campaign for the bloodstock industry initiated due to the particular difficulties being experienced by the horse racing and breeding industry. The intention was to encourage industry involvement to ensure the success of the venture and to limit the Department's contribution to about £250,000 out of a total budget of £500,000 which it was felt was the minimum necessary to achieve the desired results. A preliminary payment of £50,000 was made in July 1992 to ITM to get the project under way. In October 1992, ITM submitted details of funding commitments in excess of £300,000, which included £100,000 from ABT. The Department accepted these funding proposals and agreed to recommend a Departmental contribution of £300,000.

The Department of Finance, having been informed of the funding details for the project, including the contribution of £100,000 being made by ABT, approved the Department's proposal. The Department of Finance had approved the contribution of £300,000 in 1993 having been informed that ABT was again contributing £100,000.

The Accounting Officer stated that he was satisfied that all Department of Finance conditions regarding the grants had been respected and that the Department of

Finance had been made fully aware of the precise nature of the sources of all of the "matching funding".

While acknowledging that the Department of Finance did continue, during each financial year, to state in their general sanctions that the Departmental grant should be matched by the trade or industry, the Accounting Officer stated that, in the context of the detailed proposals submitted and the individual sanctions received as well as discussions which took place between the two Departments, this was interpreted to mean that, outside of the Department's contribution, ITM must source funds which at least equalled that contribution. He stated that he was satisfied that the main concern of the Department of Finance was to ensure that commitments entered into by the various bodies had to be fulfilled if ITM were to receive the full Departmental contribution.

The Accounting Officer also stated that the success of the ITM marketing and promotion campaign was well recognised in the horse racing and breeding industry and was reflected in a 56% increase in bloodstock sales in 1993 and in maintaining Ireland's large share of the United Kingdom National Hunt market. He was satisfied that the payments made by the Department represented very good value for taxpayers' money and that as long as this remained the case it was proposed to continue to make a reasonable contribution to the efforts of ITM, provided that such contribution was supplemented by substantial industry funding, that the exact proposals were agreed with the Department of Finance on a year by year basis, and that any conditions laid down by that Department were adhered to.

Subhead M.3. - Aids to farmers in certain less favoured areas

Overpayments

59. Livestock headage grants paid to farmers in areas of the country designated either as "more severely" or "less severely" handicapped are met from this subhead and are partly financed by FEOGA. It was noted in the course of audit that overpayments totalling £1,346,691 were made in respect of the Beef Cow Scheme in January 1993.

I asked the Accounting Officer how the overpayments arose and were detected, whether there were any other material overpayments in 1993 and what steps had been taken to ensure that such overpayments do not recur. I also asked how much had been recovered and what steps were being taken to recover any amounts outstanding.

In my 1989 Report I referred to overpayments totalling £1.75m under Livestock Headage Grant schemes. As this amount has not yet been fully recovered I inquired as to the reasons for the delay in recovery and the steps being taken to recover all outstanding amounts.

The Accounting Officer informed me that it had been decided, for budgetary reasons, that claims for the 1992 Beef Cow Scheme grants processed in 1992 should be paid in 2 instalments, 70% in that year and 30% in 1993 and that claims processed in 1993 would be paid in full in that year. Due to an operational error in the Department's Information Systems Division and a flaw in the computer payments program, 2,093 cases, which had previously been fully paid, were again paid 70% of their entitlement in January 1993.

The overpayments came to light when an applicant drew the overpayment to the attention of the Department's Local Office.

The Accounting Officer stated that as soon as the error was discovered a computer program had been written to identify the overpaid applicants and letters were issued asking them to return the cheques and advising that otherwise, overpayments would be deducted from future grants.

On the latest information available most of the overpayments have been recovered leaving a balance of £82,417 to be recouped from 1994 headage payments.

The Accounting Officer assured me that there had been no other material overpayments under the headage schemes in 1993 and that the computer payment program had been amended to ensure that such overpayments could not be made again. He also stated that a similar safeguard exists in all other multiple payment programs.

As regards the 1989 Headage overpayments, he informed me that £246,912 was still outstanding and that recovery was slow due to the large number of cases (8,390) and because many of these applicants had ceased farming, had retired or had died. He stated that amounts still outstanding would continue to be deducted from any headage payments due and that other measures to recover outstanding amounts would also continue.

Subhead M.4. - Financing of the Common Agricultural Policy - Expenses in connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures

Subhead M.5. - Market Intervention Losses by deficiency, accident, etc.

Subhead N. - Appropriations in Aid

FEOGA transactions 60. The Member States of the European Community administer the Common Agricultural Policy (CAP) in accordance with Community Regulations which require each Member State to set up an Intervention Agency for this purpose. Under Statutory Instrument No. 24 of 1973, the Minister for Agriculture, Food and Forestry is the Irish Intervention Agency and is therefore responsible for administering all market regulation and production support measures provided for under the CAP. Expenditure on these measures is met by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (FEOGA). FEOGA transactions are separate from the Vote transactions shown in the Appropriation Account but are, in all other respects, subject to the same accounting and internal control procedures as departmental expenditure.

Expenditure on the payment of direct production and marketing subsidies such as export refunds, production aids, aids for private storage, premium schemes, etc. is initially funded by borrowing undertaken by the Minister for Agriculture, Food and Forestry and recovered from FEOGA after an average period of six weeks has elapsed. The cost of the borrowing is met from Subhead M.4. of the Vote and the EU provides an interest subsidy towards this cost which is brought to account as Appropriations in Aid.

Expenditure on market intervention incurred by the Department in buying, storing and later disposing of specified agricultural commodities offered to it in accordance with EU Regulations is also financed by borrowings which are repaid when the produce is sold. Any profits on sales are credited to FEOGA while any losses are met by FEOGA. The cost of transport, handling, storage and financing,

etc. is met from Subhead M.4 and FEOGA contributes towards these costs at standard rates, the amounts received being brought to account as Appropriations in Aid of the Vote.

The total borrowings outstanding at 31 December 1993 in respect of FEOGA guarantee expenditure and intervention buying were £503m.

Each year a final claim is made by the Intervention Agency on FEOGA setting out all transactions for the year. This claim is subject to audit by the EU and, should amounts claimed from FEOGA be disallowed, they are made good from Subhead M.5 of the Vote. Any disallowed amounts subsequently recovered are brought to account as Appropriations in Aid.

The following schedules summarise FEOGA transactions in 1993:-

Schedule 1 FEOGA Guarantee Payments and Receipts

<i>Payments:-</i>	<i>£m</i>	<i>£m</i>
(a) Export Refunds	463.9	
(b) Livestock Premia	248.8	
(c) Aids for private storage and animal feed, compensation for withdrawal of produce, production aids and other subsidies	123.2	
(d) Arable Area Aid	47.9	
(e) Special Dairy Schemes	35.7	
(f) Recoupment to the Vote for Agriculture and Food of:		
(i) Incidental expenses of intervention buying	56.1	
(ii) Financial charges for intervention and FEOGA guarantee borrowings	44.6	
(g) Depreciation on intervention stocks	<u>243.8</u>	1,264.0
 <i>Receipts:-</i>		
Adjustments on clearance of Accounts by EU	4.6	
Dairy Co-Responsibility Levy and Superlevy	9.9	
Profit on Intervention Sales	<u>53.5</u>	<u>68.0</u>
 Net Payments		 <u>1,196.0</u>

Schedule 2 - Intervention Activity

	Tonnes Beef	Tonnes Cereals	Tonnes Dairy Products
Stocks at 1 January, 1993	249,245*	142,518	89,091*
Purchases	40,682	152,198	13,573
Sales	75,713	55,925	26,035
Stocks at 31 December 1993	214,214	238,791	76,629
Value of Stocks at 31 December 1993	£246.4 m	£10.5m	£48.8m
TOTAL	£305.7m		

*These figures differ from those in the 1992 schedule due to retrospective adjustments made since then.

Schedule 3

The charge to Subhead M.4 for incidental expenses of intervention and for financing costs of FEOGA guarantee expenditure and the amounts credited to Subhead N.22 in respect of FEOGA contribution towards such expenses, are made up as follows:-

	M.4 £m	N.22 £m
Storage, Transport, Handling and Freezing, etc.:-		
Butter and Skim Milk Powder	6.5	5.0
Beef	46.3	34.3
Cereals	4.2	3.1
Beef Deboning Allowances	21.4	13.2
Financial Charges for Intervention and FEOGA Guarantee borrowings (c)		
Loan Interest	45.1	44.0
Exchange Losses	<u>65.4</u>	<u>-</u>
	<u>188.9</u>	<u>99.6(d)</u>

Notes

- (a) The receipts and expenditure figures are not directly comparable because of the time lag in recoupment.
- (b) At 31 December 1993 the total expenditure met by the Department exceeded the amount received from FEOGA by £246.9m. The corresponding figure at 31 December 1992 was £157.6m.
- (c) The large exchange losses on foreign currency transactions are due to the devaluation of the Irish Pound in early 1993 and the fact that most of the borrowings funding FEOGA transactions in 1993 were in foreign currencies. These losses are not reimbursable from the EU.
- (d) Net of an adjustment of £1.1m in favour of FEOGA in clearing the 1990 claim.

The charge of £9.731m to subhead M.5 in respect of losses by accident, deficiency, disallowance by EU, etc., is detailed in the next paragraph.

Subhead M.5. - Market Intervention Losses by deficiency, accident, etc.

Subhead N. - Appropriations in Aid

Disallowances

61. In the previous paragraph I referred to the procedure whereby the EU Commission carries out an audit of FEOGA transactions and, arising from the audit, may disallow some of the expenditure or make other adjustments which can result in a charge to the Vote. These disallowances, as well as losses incurred by the Department in administering FEOGA schemes because of accident, dispute, etc., are charged to subhead M5 of the Vote. The charge in 1993 was as follows :

	£m
EU Disallowances - Export Refunds	6.343
EU Disallowances - Livestock Premia	1.628
EU Disallowances - Other	0.271
High Court Award*	1.108
Coldstore Fire Costs	0.330
Costs of Beef dispute settlement	<u>0.051</u>
Total	9.731

* This case is referred to in Paragraph 62

In my 1992 Report I also referred to the fact that the EU Commission had agreed to reverse a disallowance of £5.9m imposed in 1992 in respect of 1989 Export

Refunds. This amount was recouped to the Department in 1993 and has been credited to Appropriations in Aid.

Subhead M.5. - Market Intervention Losses by deficiency, accident, etc.

Legal Proceedings

62. The charge arising from the High Court award relates to a case referred to in my 1984 Report in which export refunds totalling £963,270 paid to a dairy produce exporting company in 1977 and 1978 were disallowed by the EU Commission and claims totalling a further £902,531 made in 1979 were refused by the Department when it came to light that the classification of the exported product as declared by the Company and accepted by the State Chemist and the Revenue Commissioners was incorrect. The Company instituted legal proceedings against the Minister in 1980 for payment of the amount refused and in 1981 the Minister made a counterclaim against the Company for recovery of the amount of £963,270 disallowed.

The case was heard in the High Court in October 1987 and judgement was given in April 1993. The Court held that the incorrect classification resulted from negligence by the State Chemist and the Revenue Commissioners and that the Minister was wrong in refusing payment of the 1979 Export Refund claims. The Court ordered that the amount of £902,531 be paid together with interest of £205,337. The Court dismissed the counterclaim by the Minister for the recovery of £963,270. The Minister, on legal advice, decided not to appeal the judgement and the total amount of £1,107,868 was paid in July 1993.

Subhead N. - Appropriations in Aid

*Pigmeat Industry
Special Levy*

63. Under the Pigs and Bacon Act, 1935, pigs slaughtered at the premises of licensed bacon curers must be presented for examination by Departmental veterinary inspectors and a fee paid to the Department in respect of each pig. The rate of fee is fixed periodically by Statutory Order. Between May 1982 and March 1985 the bacon curers, in protest at these statutory controls not being applicable to local abattoirs, refused to pay the statutory fees and arrears amounting to some £4.6m had accumulated up to March 1985.

In my 1985 Report I referred to an agreement under which the bacon curers agreed with the Department to resume payment of the statutory fee at a reduced rate and undertook to pay a special levy of 15p per pig to be set against the arrears. The levy was to be introduced following the enactment and implementation of proposed legislation relating to the control of all abattoirs including local abattoirs. The situation was to be reviewed three years from the date of commencement of payment.

The legislation was enacted in the Abattoirs Act 1988, which was a framework act requiring a series of statutory instruments to bring it into full effect. The Accounting Officer informed the Committee of Public Accounts in August 1988 that a mechanism for the collection of the special levy would shortly come into operation and that collection of the arrears would extend over a period of about ten years.

A statutory instrument governing the operation of local abattoirs came into effect in June 1992 and, with a view to collecting the arrears outstanding since 1985, the

Department commenced issuing demands for amounts due in respect of the special levy to companies which were still trading.

In August 1992 the Irish Association of Pigmeat Processors claimed that there was no liability on the Industry to pay these arrears as the 1985 agreement had stated that the Minister would not pursue their collection. Except for one payment of £4,425, no other amounts have been received.

In the meantime, three companies which owed arrears of fees were wound up and in 1993 the Department wrote off £786,579, leaving a balance of £3.8m of the arrears outstanding at March 1985 remaining to be collected at 31 December 1993.

I asked the Accounting Officer if he considered collection of the special levy still to be enforceable under the terms of the 1985 agreement and, if so and if the Department was satisfied that the arrears were not statute barred, what steps were being taken to collect them. I also asked why the Statutory Instrument governing the operation of local abattoirs and which was critical to the implementation of the 1985 Agreement was not made until 1992.

The Accounting Officer informed me that the Department had decided to take whatever legal action was appropriate to recover the arrears and to this end had consulted the Attorney General for advice on the legal issues involved. He stated that the Attorney General had not yet responded and a definitive reply could therefore not yet be given to my enquiries.

The Accounting Officer also informed me that of the £3.8m outstanding at 31 December 1993, £0.5m was owed by factories which had ceased trading and any recovery of these amounts would be quite small. He stated that a further £2.4m was owed by firms taken over by other firms and the terms of any takeover would not be known to the Department until the legal proceedings for recovery commence. However, with regard to the remainder, the Department's view is that this full amount should be recovered.

The Accounting Officer explained that the delay until June 1992 in introducing the Statutory Instrument which brought the provisions of the Abattoirs Act into effect was due to the fact that the Regulations were technically complex and had to be amended during the final stage of their preparation to take account of an EU Directive (91/497) which laid down structural and hygiene standards for the production of all fresh meat in the European Union.

Subhead N. - Appropriations in Aid

Collection of Land Annuities

64. In paragraph 43 of my 1992 Report I referred to the continuing failure to collect arrears of land annuities. In September 1992 the Government approved the following measures aimed at resolving the problem

1. A reduction in the annual repayment rate of all annuities over 10% to a common rate of 10% and the rescheduling of the repayment period.
2. The offer to annuity payers not in arrears of a buyout option at a discount of 50% of the outstanding advance, to be exercised by 31 March 1993 (later extended to 31 May 1993).
3. The write off of all annuities with half yearly instalments of less than £10.

An audit of the buyout scheme revealed a number of control weaknesses in the administration of the scheme, including:

- the total amount received was not reconciled with the total amount demanded;
- the total amount of arrears demanded was not reconciled with the Departmental record of the total amount outstanding in order to ensure that all arrears were demanded. In a test check carried out it was noted that arrears of £7,684 due in one case were not demanded;
- no system was in place for ensuring that the scheme was applied to all eligible annuitants.

I sought the Accounting Officer's observations on the level of control exercised over the issuing of demands for amounts due and the recording and control of receipts.

As there did not appear to be any statutory basis for abating annuities or reducing the capital owing in the event of annuities being redeemed, I also asked what was the legal authority for the scheme.

The Accounting Officer informed me that as a result of limitations in the computer programs used in what is an aged computer system, amounts received in respect of 160 cases out of a total of 12,586 cases remain to be matched with computer records and he assured me that the reconciliation of amounts demanded to amounts received will be completed when these cases are cleared.

He confirmed that, where the entire calculation of the buyout price was done by computer, arrears were automatically included. However, because of the stated limitations of the computer system, approximately 600 cases had to be calculated manually and it had been discovered so far that arrears of £27,388 had not been demanded in respect of 19 such cases where the buyout offer was accepted. He stated that the exact numbers of understated buyout prices would not be known until the remaining 160 cases had been cleared through the computer system and that he was awaiting legal advice as to the position of the Department with regard to pursuing annuitants who were undercharged.

He also stated that, because of the magnitude of the task and the limited time in which to complete it, it was not possible to check that all annuitants who were eligible for the buyout offer were notified but that, to cover this contingency, an advertisement had been placed in the national and provincial press advising anyone who had not received a letter of offer to contact the Department.

He assured me that, in so far as it was possible, the scheme was administered satisfactorily and efficiently having regard to the volume of administrative work and time constraints involved. He pointed out that the task of handling such a volume of receipts (£10,167,236) from a large number of individuals was a major administrative task; in the light of the experience gained, procedures in relation to receiving moneys throughout the Department would be reviewed and any changes deemed necessary would be effected without delay.

In regard to the question of its statutory authority, he informed me that the scheme was introduced on the basis of the Government decision made in September 1992 and legal advice had not been sought at the time as the Department considered that the necessary statutory authority was contained in the Land Act, 1984 and the Irish Land Commission (Dissolution) Act, 1992. However, the Attorney General had

since expressed doubts that these Acts gave the necessary authority and the matter was currently being addressed.

**Vote 34. -
Enterprise and
Employment**

Subhead N.1. - Local Enterprise Development Fund

*Funding of County
Enterprise Boards*

65. In October 1993 the Government decided that 34 County Enterprise Boards should be established on a non-statutory basis and that the Galway City and County Enterprise Partnership Board which had already been established in October 1992 should be retained with the objective of focusing, developing and supporting local entrepreneurship and enterprise within a framework of coherent, integrated county enterprise action plans so as to build local economies and to create jobs.

Funds required to give effect to this decision were provided under this subhead and interim Operating Guidelines were issued to the Boards by the Department of Enterprise and Employment outlining the procedures to be followed in the evaluation and financing of projects in accordance with eligibility criteria and grant levels specified in the guidelines.

Because of their informal status, it was not possible for legal and technical reasons to allocate funds directly to the Boards and the Government therefore decided that grants to enterprise projects would be made directly by the Department on the recommendations of the Boards, following assessment by evaluation committees of the Boards.

In the period 22 November to 31 December 1993 the Department of Enterprise and Employment was notified of the approval of 21 local enterprise projects by 8 of the Boards but by 31 December 1993 no estimates of expenditure on these projects had been submitted.

Because of being precluded from issuing funds directly to the Boards, the Department of Enterprise and Employment sought and received on 23 December 1993 the sanction of the Department of Finance to pay grants totalling up to £2.5m to Area Development Management Ltd. (ADM), a company which had been set up by the Department of the Taoiseach for the purpose of managing European Social Fund and European Regional Development Fund aid for local development projects as part of the programme of Area Based Response to Long-Term Unemployment.

The Department of Finance sanction was granted on condition that grants in respect of projects approved by the Boards had matured for payment, that the Department of Enterprise and Employment had fully satisfied itself that expenditure was fully and properly vouched, that the level of Exchequer grant support offered to each project was the minimum necessary to enable the project to go ahead and that projects were not to be funded from this grant if being funded from the Department of the Taoiseach's Vote through the Area Based Partnership companies which constituted a separate strand of local enterprise initiatives.

Although no specific requirement for funds had been identified, the Department, on 30 December 1993, contrary to the terms of the Department of Finance sanction, issued a sum of £958,000 to ADM stating that this was in respect of grants for the 21 projects approved by the County Enterprise Boards and that, in

early January 1994, it would confirm the basis on which the issue had been made and the terms and conditions to be devised for funding the projects.

I audit the accounts of ADM and, in the course of my audit of its first accounts, it was noted that, up to April 1994, no payments had been made by the company to fund any of these projects. The Department then sought a refund from ADM and subsequently the grant of £958,000 together with interest of £15,091, earned while the funds were held on deposit by ADM, was repaid.

In my Audit Report on the accounts of ADM for the period ending 31 December 1993 I drew the board's attention to the need to improve and formalise ADM's procedures to ensure that expenditure by bodies funded by ADM is in accordance with the proposals agreed with those bodies and I received an assurance from management that steps were being taken to do so.

In the course of my audit of the Vote a number of matters came to light which suggest the need for co-ordinated monitoring of locally based projects in order to avoid the possibility of overlapping funding by State agencies:

- (1) In some instances grants approved by County Enterprise Boards were in respect of projects promoted by or jointly funded by Area Based Partnership companies.
- (2) Two projects in respect of which grants totalling £60,000 had been approved by a Board had previously been rejected by that Board's evaluation committee as being outside the terms of the grant scheme.
- (3) In December 1993, a County Enterprise Board approved a grant of £40,000 in respect of a project which had commenced in August 1993 and had received State aid from FÁS in the form of construction work on its premises provided free of charge and had been approved for a grant of 45% of the project cost by the IDA.
- (4) Other State agencies such as An Bord Tráchtála, Eolas and County Councils were also involved in the co-financing of projects, either through direct grants or the provision of premises.

I asked the Accounting Officer why a sum of £958,000 was paid to ADM in circumstances where no specific requirement for funds had been identified, the terms and conditions for funding projects had not been devised and appraisal, monitoring and reporting procedures to apply to projects had not been put in place.

I also asked why there had been such a delay by the Department in seeking the refund from ADM when no grants had been issued to enterprise projects in the intervening period and the steps taken or proposed to ensure that grants are only issued in respect of identified requirements.

I also inquired whether, prior to the issue of funds to ADM, the Department had ensured that each of the conditions prescribed by the Department of Finance was met and I sought information on total State support, broken down by agency, for each project and, in view of the involvement of so many State agencies in the financing of these projects, I asked the Accounting Officer whether he was satisfied that the disbursement of State aid in this area was being adequately monitored.

The Accounting Officer informed me that, because the 21 projects notified to the Department involved assistance to local economic development agencies, workspace/enterprise centres, Area Partnership companies and local community bodies funded by EU Global Grant for local development, it was considered logical

to use ADM as the vehicle for the disbursement of County Enterprise funding for such centres.

He stated that the actions taken by the Department were consistent with and consequent upon the Government's decision to establish the County Enterprise initiative as part of its overall approach to local development. The mechanism proposed for this disbursement was identical to that already sanctioned by the Department of Finance for the release of Exchequer funds for Area Partnership companies. The guidelines issued to Boards specified that evaluation committees would make recommendations on levels and forms of assistance having regard, *inter alia*, to the prospects of attracting funding from sources other than the Boards and that County Enterprise funding could not be used to duplicate support for projects from any existing sectoral or other grant structure.

As to how the Department had ensured that the terms of the Department of Finance sanction had been met, the Accounting Officer stated that discussions had been held with that Department in which it was agreed that further discussions would be necessary early in the new year to clarify what the Department of Enterprise and Employment had regarded as impracticable aspects of the conditions of the Department of Finance's sanction. In the event, these discussions proved fruitless and the funds were returned. The Accounting Officer maintained that there had been no unnecessary delay.

He provided me with details of the total State support for each of the projects which confirmed that in some instances projects were indeed being co-funded from Area Partnership companies.

With regard to the adequacy of the Department's monitoring of the disbursement of State aid, the Accounting Officer stated that the Department's procedures followed those long applied satisfactorily in relation to the Western Development Fund under which primary responsibility for ensuring the correctness of any claim for payment against a grant approval is exercised by the relevant Acting County Enterprise Officer. This duty includes ensuring that the relevant investment is made, that it represents value for money and that no double or excess funding of any project through State funding is involved and these responsibilities are discharged under the general supervision of the Department.

Vote 38. - Foreign Affairs

Vote 39. - International Co-Operation

Late Submission of Accounts and Material Errors in Account

66. The statutory date for the submission of the 1993 Appropriation Accounts was 30 April 1994. The Appropriation Accounts for Vote 38, Foreign Affairs and Vote 39, International Co-operation were not submitted until 30 June 1994 due, in part, to transitional difficulties involved in changing to a new computer system in 1993.

It was clear from an examination of the Accounts as presented that there were deficiencies in the Department's procedures for recording and documenting the transactions underpinning the Accounts.

In particular, in relation to the Appropriation Account for Vote 38, there was a failure to reconcile the accounting entries with the cash transactions; there were unsubstantiated adjustments to trial balance figures to bring them into line with the final account figures and there was a failure to provide an analysis of the Miscellaneous Suspense Account, with this account effectively being used to balance the final account.

I brought the deficiencies to the attention of the Accounting Officer and I asked whether the apparent deficiencies in the Department's internal accounting procedures and controls were being addressed. I also sought his views on the adequacy of the planning and implementation of the transition to the new computer system.

The Accounting Officer indicated that he believed that the transition to the new computer system was planned, managed and controlled in the best manner possible, consistent with the relatively short time scale within which the Department had to operate and the various design adaptations which had to be made arising from the particular requirements of the Department.

While regretting the deficiencies which affected the preparation and submission of the 1993 Appropriation Accounts, the Accounting Officer stated that the very great amount of staff attention which had to be devoted to resolving the various problems with the new computerised accounting system had reduced considerably the time which, in normal circumstances, would have been devoted to checking procedures. Following my inquiries, the documentation required to substantiate individual adjustments had since been identified and made available and, with regard to the failure to reconcile the cash transactions, the Accounting Officer indicated that the remaining difference had since been eliminated. In relation to the failure to provide an analysis of the Miscellaneous Suspense Account, he indicated that a detailed analysis of suspense accounts would be provided as part of future Appropriation Accounts.

He assured me that, now that the new financial management system is operational, it is intended to give priority to the production by October 1994, of a comprehensive manual and revised accounting instructions covering each area of the Accounts Branch and that, in addition, immediate steps are being taken to ensure that Accounts Branch staff have further training in all aspects of Government Accounting procedures.

**Vote 39. -
International
Co-operation**

*Subhead C. - Payment to Grant-in-Aid Fund for Bilateral and other Aid
Contributions for Developing Countries (Grant-in-Aid)*

*Excess Vote
£1,803,859*

67. Public financial procedures allow certain services to be provided for by way of grant-in-aid. The main distinguishing features of grants-in-aid are that they are exempt from the normal rules, that balances unspent at the end of year must be surrendered to the Exchequer and that no excess may be incurred on a grant-in-aid subhead.

During the course of audit of the Bilateral and Other Aid Fund (Grant-in-Aid) Account, which is funded from Subhead C of the International Co-operation Vote, it was noted that expenditure for 1993 totalled £17,542,630, although only £15,738,771 was available for disbursement viz. the opening balance of £438,771 plus the 1993 subhead provision of £15,300,000. As this constituted a breach of

public financial procedures through incurring expenditure of £1,803,859 in excess of the amount provided by Dáil Éireann, I enquired as to the circumstances in which this had occurred.

The Accounting Officer informed me that, as of 31 December 1993, a total of £1,359,000 of the excess charge to the Vote, still remained under the control of the Department in Development Co-operation Office and Bilateral Aid Project Accounts; transfers had been made from headquarters in the context of the Department's concern (against the background of a greatly expanded aid programme) that there should be sufficient funds on hands in the overseas accounts at year end to maintain the continuity of the aid programmes at the start of 1994.

Nevertheless, he accepted that proper financial procedures had inadvertently not been followed in the Development Co-operation Division which had responsibility for administering the Bilateral Aid programme and this, coupled with problems encountered with the new computerised accounting system, led inadvertently to the issue of moneys in excess of what was provided. He assured me that the Department was taking immediate steps to ensure greater control on expenditure from the Development Co-operation Division, that an internal auditor had been recruited with a brief to undertake a full review of procedures and controls both at headquarters and in Aid Offices abroad and that, on the basis of the internal auditor's preliminary recommendations pending this full review, interim measures were being introduced with immediate effect to ensure improved financial management and accountability within the Division.

The effect of the overexpenditure from the grant-in-aid fund was that an excess issue had to be made from Subhead C which will require the approval of Dáil Éireann by Excess Vote (See also paragraph 2 of this Report).

Vote 40.- Social Welfare

Overpayments of Social Insurance and Social Assistance

68. I have been furnished with the following information regarding overpayments and recovery of Social Insurance and Social Assistance in 1993.

Social Insurance

<i>Scheme</i>	<i>Overpayments recorded for recovery £</i>	<i>Attributable to Fraud or Suspected Fraud £</i>
Disability Benefit	1,420,842	640,758
Maternity Allowance	19,492	877
Unemployment Benefit	1,370,991	841,866
Old Age (Contributory) Pension	165,702	48,929
Widow's (Contributory) Pension	143,814	85,325
Invalidity Pension	451,731	283,697
Retirement Pension	60,270	19,580
Disablement Pension	14,383	1,668
Injury Benefit	42,757	22,628
Deserted Wife's Benefit	129,509	81,090
Pay Related Benefit	44,744	31,700
Insolvency	21	-
Unemployability Supplement	11,712	3,237
Treatment Benefit	4,445	-
Death Grant	100	-
Equal Treatment	42,474	285
Medical Care	201	-
	-----	-----
	3,923,188	2,061,640
	=====	=====

***Overpayments of Social Insurance in 1993
- Cumulative Position at 31 December 1993***

	£	£
Overpayments not disposed of at 1 January 1993		11,989,586
Overpayments recorded for recovery in 1993	3,923,188	
Less: Overpayments recorded in prior years cancelled in 1993	127,104	3,796,084
	-----	-----
		15,785,670
Less: Sums recovered in cash	232,112	
Sums withheld from current entitlements	857,177	
Amounts written off as irrecoverable	3,820,482	
	-----	4,909,771

Overpayments not disposed of at 31 December 1993		10,875,899
		=====

Court proceedings against 35 persons, who had been prosecuted for obtaining or attempting to obtain Social Insurance payments fraudulently, were finalised during the year. All 35 persons were found guilty and, of these, 3 were given the benefit of the Probation of Offenders Act. The cases had a total overpayment value of £107,772.

Social Assistance

Scheme	Overpayments recorded for recovery £	Attributable to Fraud or Suspected Fraud £
Old Age and Blind Pensions (Non Contributory)	2,745,916	2,633,775
Child Benefit	256,483	247,541
Unemployment Assistance	3,357,278	2,702,098
Pre-Retirement Allowance	62,267	31,716
Widows' and Orphans' Pensions (Non-Contributory)	105,316	73,089
Deserted Wife's Allowance	30,410	25,348
Family Income Supplement	128,828	65,961
Lone Parent (Unmarried) Allowance	1,338,421	1,086,704
Lone Parent (Prisoner's) Allowance	34,533	9,198
Lone Parent (Separated) Allowance	146,529	118,249
Lone Parent (Widowed) Allowance	17,173	5,677
Carer's Allowance	37,168	30,860
Fuel Allowance	3,110	-
Rent Allowance	7,027	5,343
Special Equal Treatment	14,188	-
	<u>8,284,647</u>	<u>7,035,559</u>

Overpayments of Social Assistance in 1993 - Cumulative Position at 31 December 1993

	£	£
Overpayments not disposed of at 1 January 1993		17,607,476
Overpayments recorded for recovery in 1993	8,284,647	
Less: Overpayments recorded in prior years cancelled in 1993	107,924	
	-----	8,176,723

		25,784,199
Less: Sums recovered in cash	2,147,364	
Sums withheld from current entitlements	823,537	
Amounts written off as irrecoverable	4,462,344	
	-----	7,433,245

Overpayments not disposed of at 31 December 1993		<u>18,350,954</u>

Court proceedings against 16 persons, who had been prosecuted for obtaining or attempting to obtain Social Assistance payments fraudulently, were finalised during the year. All 16 persons were found guilty. The cases had a total overpayment value of £65,365.

Aged analysis of Unrecovered Overpayments

<i>Year of recording of Overpayments</i>	<i>Amount Unrecovered</i>		<i>Total</i>
	<i>Social Insurance</i>	<i>Social Assistance</i>	
	£	£	£
1993	2,990,700	6,335,634	9,326,334
1992	3,159,999	6,209,499	9,369,498
1991	3,003,132	4,281,887	7,285,019
1990	875,993	409,310	1,285,303
1989	344,225	415,248	759,473
1988	226,154	343,710	569,864
1987	120,561	190,592	311,153
Pre 1987	155,135	165,074	320,209
	-----	-----	-----
	10,875,899	18,350,954	29,226,853
	=====	=====	=====

Taxation of Disability Benefit

69. In January 1992 the Government decided that:

- (a) All Disability Benefit (DB) payments should become liable to tax as soon as possible after 6 April 1992;
- (b) All Unemployment Benefit payments should become liable to tax from 6 April 1993, or as soon as possible thereafter;
- (c) A high level implementation committee, comprising representatives of the Departments of Social Welfare and Finance and the Revenue Commissioners, should be set up to agree and co-ordinate measures to implement the decisions;
- (d) The implementation committee should devise a method of taxing Maternity Benefit in sufficient time to enable the Government, should they so wish, to decide at 1993 Budget time that the benefit become liable to tax from April 1993.

Section 15 of the Finance Act 1992 provided for the taxation of DB and, in April 1993, arrangements were put in place whereby employers would collect the tax from their employees on short term DB by reducing the employee's tax free allowance by the amount of DB paid.

In the case of long term DB recipients and short term DB recipients not in employment, the Department of Social Welfare notifies the Revenue Commissioners of the amount paid in the year. Details of approximately 15,500 long term DB cases, i.e. those more likely to have a possible liability to tax, were supplied to the Revenue Commissioners in March 1993 for the 1993/94 tax year and details of the full case load of long term DB cases, 28,400, were supplied in December 1993 for the 1994/95 tax year.

It is not possible to quantify the yield from the taxation of DB as it is collected by the Revenue Commissioners as part of the normal PAYE/Income Tax receipts. However the Commissioners estimate that the yield from the taxation of DB was £12m in the 1993/94 tax year.

Unemployment Benefit is being taxed with effect from 6 April 1994 but a decision has not yet been made regarding the taxation of Maternity Benefit.

*Overlapping
Benefits*

70. Under the Social Welfare (Overlapping Benefits) Regulations 1991 (SI 281/91) recipients of Lone Parent's Allowance or Deserted Wife's Benefit may be entitled to Unemployment Benefit at a reduced rate but have no entitlement to Unemployment Assistance. Furthermore, entitlement of persons under 40 years of age to Deserted Wife's Benefit is contingent on their having at least one dependent child.

In the course of audit the computer masterfiles of Lone Parent's Allowance and Deserted Wife's Benefit payments were compared with the Unemployment Assistance/Unemployment Benefit payments files for 5 Local Offices and a list of cases in which the limits and exclusions prescribed in the regulations appeared not to have been applied was sent to the Department which confirmed that, although its investigations were not complete, overpayments had occurred in some cases.

I asked the Accounting Officer to explain the circumstances in which the overpayments arose and whether it was proposed, in the light of the results of this limited test, to carry out examinations at other Offices to determine the full extent of overpayments which may have occurred.

It was also noted during audit that entitlement to Lone Parent's Allowance had not been reviewed in many cases since the original award had been made and that Deserted Wife's Benefit had been paid in a number of instances to persons under 40 years of age not having a dependent child.

I enquired about the adequacy of the control measures in operation to prevent such overpayments and to review entitlement to Lone Parent's Allowance and Deserted Wife's Benefit.

The Accounting Officer informed me that the overpayments attributable to overlapping benefits arose due to a combination of false declarations by claimants, failure by claimants to inform the Department of changed circumstances and failures in the Department's checking procedures. He stated that, in the light of the cases brought to notice, the adequacy of the control procedures in place is currently being reviewed and new procedural instructions are being issued which will outline procedures to be followed in overlapping cases. In addition, tests similar to those performed by my staff are now being carried out by Departmental staff, initially in the Eastern region, and it is intended to extend these to other regions in the near future. The Accounting Officer explained that it was therefore not possible, at the date of my Report, to establish the full extent of overpayments of this kind, although in relation to those cases identified on audit, he had confirmed overpayments of £19,000, with investigations still continuing in three cases.

In regard to Lone Parent's Allowance, he stated that the Department reviews claims when it is informed by the claimant, Social Welfare Inspector or some other source that there may be a change in the means and/or circumstances of the claimant. The Department also liaises closely with its payment agent, An Post, in order to detect and investigate any fraudulent allowance or pension encashment. Special control exercises are also initiated by the Pension Services Office or regional offices, including the issue of questionnaires, analysis of encashment patterns, liaison with the U.K. Department of Social Security and computer checks of selected clients. These measures have been successful in detecting abuses of the scheme and, in the last three years or so, have resulted in savings of the order of £8m. The Accounting Officer expects that, in addition to reviews resulting from changes in legislation, some 2,850 (or over 7%) of the current pool of 38,670 Lone Parent's Allowance cases will be reassessed in 1994 as part of the ongoing review programme and he stated that overall the Department is satisfied that it has as comprehensive and

effective reviews under way in relation to Lone Parent's Allowance claims as the available administrative resources will allow.

With regard to Deserted Wife's Benefit, he stated that it is not possible to link, at present, child details directly to the claimant's date of birth on the computer record. He also stated that since my enquiries, the issue had been discussed with the Department's computer development staff but it had been established that a fairly major computer development would be required to provide a system-generated warning report. He advised me that as an interim measure, a list of all Deserted Wife's Benefit recipients being paid for one child only will be obtained on a monthly basis and checked prior to payment and also that Internal Control section will continue to scan the system on a regular basis to detect doubtful cases.

*Social Welfare
Amnesty*

71. In conjunction with the tax amnesties referred to in paragraph 18 of this report, a related amnesty in respect of arrears of employment contributions (PRSI) due from employers and self-employed was introduced by Statutory Instrument 208 of 1993.

Although the Incentive Amnesty did not directly apply to Social Insurance contributions, arrangements were made to provide that company directors and self employed persons availing of it who undertook to pay in full undeclared PRSI and arrears of PRSI due in respect of any period ending on or before 5 April 1991 would not be prosecuted and would not be liable for interest and penalties thereon. Such PRSI contributions were paid directly to the Department of Social Welfare under the arrangements pertaining to the Incentive Amnesty and amounted to £650,549 at 31 May 1994.

The General Amnesty allowed the waiver of interest and penalties on any unpaid arrears of PRSI (payable with PAYE returns) for which employers had been assessed for periods ending on or before 5 April 1991, provided such arrears were paid in full by 14 January 1994.

Arrears of such PRSI contributions paid under the General Amnesty were paid to the Collector General. Information on the amount collected in this way is not available.

In 1993, the Minister for Social Welfare also announced an amnesty which exempted from prosecution persons who admitted to having received Social Welfare payments improperly or fraudulently, but did not waive the Minister's right of recovery.

This amnesty was applied to 596 cases as follows:

BENEFIT/ALLOWANCE	NUMBER
Unemployment Benefit/Assistance	269
Widows Non-Contributory Pension	107
Old Age Non-Contributory Pension	76
Lone Parent's Allowance-Unmarried Parent	62
Lone Parent's Allowance-Separated Spouse	50
Lone Parent's Allowance-Widow	1
Disability Benefit	20
Pre-Retirement Allowance	8
Widow's Contributory Pension	1
Deserted Wife's Benefit	1
Deserted Wife's Allowance	<u>1</u>
	<u>596</u>

Overpayments totalling £724,546 were assessed in 338 of these cases at 21 July 1994 and full recovery has been effected in 41 of them.

Computer System Controls

72. The Department of Social Welfare is a major user of information technology and relies heavily on computerised systems in the administration of social welfare services. Computerisation has greatly improved the benefit and assistance payment process by, *inter alia*, the generation of masterfiles of beneficiaries to whom repetitive payment of their recorded entitlement is automatically made each week. It is therefore imperative that the internal control procedures are such that the input of data to create or amend a masterfile record is subject to stringent and rigidly operated controls capable of preventing the creation of fictitious masterfile records. Fundamental to this requirement is the need to restrict the various stages of the process to staff responsible for completing such stages. The checking of computer generated transaction lists is also a crucial control designed to detect error or attempted internal irregularity or fraud.

It was noted in the course of audit of Disability Benefit and the Pension Services Office that access to the system was not always regulated in this way. Similar control deficiencies were referred to in my 1992 report on audits at some Local Offices which administer Unemployment Assistance and Unemployment Benefit.

It was also noted on the audit of Disability Benefit that the formalised process for the production and checking of transaction lists was incomplete and, in practice, the level of checking being carried out was not always consistent. Furthermore, in the case of Branch Offices which administer approximately 28% of the national caseload of Unemployment Assistance and Unemployment Benefit on a contract basis, procedures for the checking of transaction lists were not being fully complied with and, at the Pension Services Office, transaction lists of some input data were not being produced.

I asked the Accounting Officer for information on the action proposed to remedy these control deficiencies.

The Accounting Officer informed me that, in the light of my concerns and similar concerns expressed by the Department's internal audit unit, he has had a review carried out in the Pension Services Office as a result of which he is satisfied that the existing mix of system access in that Office is deliberate and necessary for the smooth and cost-efficient operation of the schemes administered and that procedures are in place to continue to review access and apply extensions or restrictions as required.

He stated that access to the Disability Benefit computer system, where such access should not have been available, arose as a result of the transfer of staff between sections and buildings without a follow-up review of system availability. He assured me that all unnecessary access has now been withdrawn and that a review process is now in place.

In relation to transaction lists, he stated that specific written guidelines for checking have now been drawn up and circulated to all staff working in the Disability Benefit area but, in the case of Branch Offices, the Branch Managers Association had difficulties in complying with the specified checking procedures. However, as a result of negotiations with the managers, the procedures have been revised and are scheduled for implementation by 30 September. The Accounting Officer also stated that transaction lists in respect of all input data are now being produced and checked.

Vote 41. - Health

Local Government Auditors' Reports on the Accounts of Health Boards

73. The Local Government Audit Service has been responsible for the audit of the accounts of the Health Boards (HBs) up to and including 1993 and I am responsible for the audits thereafter. I have therefore been relying up to now on Local Government Auditors'(LGA) reports on the accounts to provide me with assurance that moneys issued from the Vote to the HBs have been used for the purposes for which they were issued.

The following LGA reports were made available to me during the year:

Midland	:	1991 and 1992
North Western	:	1992
North Eastern	:	1992
Mid Western	:	1992
Southern	:	1991 and 1992
South Eastern	:	1992

The more significant matters mentioned in these reports were :-

Standard Accounting Policies B

All of the LGAs reported that the HBs had not fully complied with the requirements of the Department of Health's policy document " Standard Accounting Policy for Health Boards" although the HBs were involved to varying degrees in moving towards full implementation.

Supplementary Welfare Allowances Scheme C

The LGAs of five HBs reported that, because of the nature of the Supplementary Welfare Allowance scheme, it was not always possible to provide the level of documentary evidence of entitlement expected at audit. The LGAs of the Midland and the North Western HBs noted that the Boards were in dispute with the Department of Social Welfare over the recoupment of costs incurred by the Boards in administering the scheme.

European Union's Procurement Directives D

The LGAs of the Midland, Mid Western and Southern HBs reported that the Boards were not fully complying with the European Union's directives on procurement of supplies and services which stipulate that contracts over a specified monetary value are to be offered for tender on an EU-wide basis.

Stock Control System E

The LGA of the Southern HB noted that the manual system for stock control had been discontinued in the Cork Regional Hospital and Tralee General Hospital pending the introduction of new computerised systems which had not yet been fully implemented and that neither hospital had an adequate pharmacy stock control system.

Collection of Debts F

The LGA of the Midland HB stated that no bad debts' provision was made against debts arising in the 4 years ended 31 December 1992 which were still outstanding and whose collection must be extremely doubtful. The LGA of the North Western

HB stated that, although demands are made for the reimbursement of all medical expenses arising from road traffic accidents, only a small percentage of the eventual insurance cases are successful. The LGA of the North Eastern HB reported that the billing and collection of hospital maintenance charges did not seem to be carried out with the urgency and vigour required if realistic collection levels were to be achieved. The LGA of the Southern HB reported on delays in raising and issuing patient maintenance bills.

Disputes with Local Authorities

The LGA of the North Western HB commented that the Board was owed £178,580 for agency services by three County Councils in its area which were at the same time claiming £426,972 in charges from the Board for water fluoridation costs, water charges etc. The LGA of the North Eastern HB reported that the Board was in dispute with the local authorities in its area over the cost of services provided to them, £581,419, and that the authorities had refused to remit the full amount assessed. As a result, only £151,853 due for agency services at the end of 1992 was taken into the financial statements as realisable and the balance was the subject of a provision for doubtful debts.

Title to Property

The LGA of the North Eastern HB reported that in 1992 the Board had sold Dunboyne Castle which had been previously leased to a religious order who, during their occupancy, had disposed of 4 acres to the County Council for a local park without the consent of the Board.

Patients' Private Property Accounts

The LGA of the North Eastern HB reported that concern was expressed by the external auditors of patients' private property accounts at the situation found in one hospital where the records had not been properly kept. At the time of audit in August 1993 the books and records had not been available for audit.

County Council Members' Expenses

The LGA of the Southern HB reported that, as a result of a formal complaint, he had detected a number of double payments of expenses where County Council appointed Health Board members had claimed expenses for both County Council and Health Board meetings on the same day.

Overpayments

The LGA of the Southern HB reported that during the years 1992 and 1993 the Board paid a supplier of essential furnishings £110,000 over and above the value of goods delivered.

Two other suppliers had been paid for goods valued at £61,700 which they were holding on behalf of the Board.

P.L.McDONNELL
Ard-Reachtairé Cuntas agus Ciste
(Comptroller and Auditor General)

19th September, 1994

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1993

SUMMARY

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1993
Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure Gross
		£'000	£'000	£'000	£'000
1	President's Establishment	526	-	526	522
2	Houses of the Oireachtas and the European Parliament	29,294	492	28,802	28,024
3	Department of the Taoiseach	16,711	102	16,609	8,274
4	Office of the Tánaiste	1,140	30	1,110	918
5	Central Statistics Office	15,168	2,669	12,499	14,211
6	Office of the Minister for Finance	24,323	743	23,580	21,259
7	Superannuation and Retired Allowances	97,137	11,516	85,621	95,610
8	Comptroller and Auditor General	2,297	135	2,162	2,120
9	Office of the Revenue Commissioners	147,983	17,133	130,850	147,735
10	Office of Public Works	117,152	11,704	105,448	116,406
11	State Laboratory	2,100	122	1,978	2,081
12	Secret Service	220	-	220	149
13	Office of the Attorney General	8,665	200	8,465	8,610
14	Office of the Director of Public Prosecutions	2,992	21	2,971	2,764
15	Valuation and Ordnance Survey	13,107	3,745	9,362	13,103
16	Civil Service Commission	2,796	700	2,096	2,571
17	Office of the Ombudsman	1,045	-	1,045	985
18	Transport Energy and Communications	167,305	55,469	111,836	164,239
19	Office of the Minister for Justice	19,934	1,266	18,668	19,849
20	Garda Síochána	389,075	11,562	377,513	388,633
21	Prisons	96,899	815	96,084	96,469
22	Courts	18,608	1,236	17,372	17,838
23	Land Registry and Registry of Deeds	11,848	-	11,848	11,199
24	Charitable Donations and Bequests	164	-	164	159
25	Environment	793,365	7,664	785,701	792,727
26	Office of the Minister for Education	88,983	964	88,019	87,858
27	First-Level Education	624,233	29,180	595,053	617,748
28	Second-Level and Further Education	698,621	83,615	615,006	696,000
29	Third-Level and Further Education	393,537	84,048	309,489	392,666
30	Marine	43,553	5,305	38,248	41,459
31	Agriculture and Food	538,466	265,645	272,821	523,236
32	Forestry	32,406	7,620	24,786	29,668
33	Equality and Law Reform	6,046	1	6,045	5,853
34	Enterprise and Employment	396,906	7,849	389,057	391,766
35	Tourism and Trade	100,058	270	99,788	99,711
36	Defence	355,224	16,205	339,019	352,579
37	Army Pensions	54,500	2,710	51,790	52,967
38	Foreign Affairs	40,797	380	40,417	40,381
39	International Co-operation	40,904	200	40,704	42,578
40	Social Welfare	2,190,345	68,829	2,121,516	2,098,865
41	Health	2,055,246	249,490	1,805,756	2,055,165
42	An Roinn Ealaíon Cultúir agus Gaeltachta	101,365	56,950	44,415	100,379
43	National Gallery	1,160	1	1,159	1,153
44	An Comhairle Ealaíon	11,500	-	11,500	11,500
45	Increases in Remuneration and Pensions	42,000	-	42,000	31,931
TOTAL £'000		9,795,704	1,006,586	8,789,118	9,629,918

Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		Surplus/ (Deficit)	(More than Estimated)/ Less than Estimated		Estimated	Realised	
£'000	£'000	£'000		£'000	£'000	£'000	
-	522	4	-	4	-	-	1
650	27,374	1,270	(158)	1,428	-	-	2
68	8,206	8,437	34	8,403	-	-	3
-	918	222	30	192	-	-	4
2,966	11,245	957	(297)	1,254	-	-	5
1,081	20,178	3,064	(338)	3,402	-	-	6
12,456	83,154	1,527	(940)	2,467	-	-	7
124	1,996	177	11	166	-	-	8
17,776	129,959	248	(643)	891	-	-	9
13,251	103,155	746	(1,547)	2,293	-	251	10
131	1,950	19	(9)	28	-	-	11
-	149	71	-	71	-	-	12
413	8,197	55	(213)	268	-	-	13
26	2,738	228	(5)	233	-	-	14
3,873	9,230	4	(128)	132	-	-	15
807	1,764	225	(107)	332	-	-	16
-	985	60	-	60	-	-	17
63,424	100,815	3,066	(7,955)	11,021	-	3	18
1,338	18,511	85	(72)	157	55	70	19
11,291	377,342	442	271	171	59	66	20
800	95,669	430	15	415	-	-	21
1,658	16,180	770	(422)	1,192	10,060	9,119	22
-	11,199	649	-	649	+13,600	¥13,251	23
-	159	5	-	5	-	-	24
8,040	784,687	638	(376)	1,014	-	-	25
897	86,961	1,125	67	1,058	-	-	26
30,273	587,475	6,485	(1,093)	7,578	-	5	27
84,019	611,981	2,621	(404)	3,025	-	2	28
84,241	308,425	871	(193)	1,064	-	-	29
6,874	34,585	2,094	(1,569)	3,663	-	58	30
261,062	262,174	15,230	4,583	10,647	-	10,117	31
5,705	23,963	2,738	1,915	823	-	-	32
5	5,848	193	(4)	197	-	-	33
9,748	382,018	5,140	(1,899)	7,039	1,609	1,810	34
674	99,037	347	(404)	751	-	-	35
20,549	332,030	2,645	(4,344)	6,989	-	-	36
2,858	50,109	1,533	(148)	1,681	-	-	37
419	39,962	416	(39)	455	9,100	9,370	38
85	42,493	(1,674)	115	(1,789)	-	-	39
69,027	2,029,838	91,480	(198)	91,678	-	41	40
249,488	1,805,677	81	2	79	-	-	41
57,056	43,323	986	(106)	1,092	-	-	42
1	1,152	7	-	7	-	-	43
-	11,500	-	-	-	-	-	44
-	31,931	10,069	-	10,069	-	-	45
1,023,154	8,606,764	165,786	(16,568)	182,354	34,483	44,163	

+ Land Registry and Registry of Deeds (stamps and cash)
 ¥ Land Registry and Registry of Deeds (cash only)

**ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL SHOWING THE ACCOUNTS TO WHICH SPECIFIC
REFERENCE IS MADE**

Number and Title of Vote		Report	
		Page	Paragraph
6	Office of the Minister for Finance	9	12
9	Office of the Revenue Commissioners	10	13 - 32
10	Office of Public Works	38	33 - 35
16	Civil Service Commission	44	36
18	Department of Transport, Energy and Communications	44	37 - 40
21	Prisons	50	41 - 42
25	Environment	54	43 - 47
28	Second Level and Further Education	61	48 - 50
29	Third-Level and Further Education	65	51 - 53
30	Marine	69	54 - 56
31	Agriculture and Food	72	57 - 64
34	Enterprise and Employment	82	65
38	Foreign Affairs	84	66
39	International Co-Operation	84	66 - 67
40	Social Welfare	86	68 - 72
41	Health	93	73

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APPROPRIATION ACCOUNTS

PUBLIC SERVICES

1993

37

APPROBATION OF THE

PUBLIC SERVICE

1903

3

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	281	277	4
A.2.- Travel and Subsistence	106	92	14
A.3.- Incidental Expenses	20	17	3
A.4.- Postal and Telecommunications Services	61	52	9
A.5.- Office Machinery and other Office Supplies	33	65	(32)
OTHER SERVICE			
B.- Centenarians' Bounty	25	19	6
			Surplus to be Surrendered
TOTAL	526	522	4

ACTUAL SURPLUS TO BE SURRENDERED:-	£3,564
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

A.2.- Estimate provision was made for foreign travel by commercial airlines. However, the Government jet was available and used to a greater extent than expected. A saving arose on this subhead because the cost of the jet is borne on the Defence Vote.

A.5.- The excess was mainly due to the purchase of hardware and software for a new computer network system.

Vote 1

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	11,719	7	1	7,497
Overtime and extra attendance	210	2	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	11,929	7*	1	7,497

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

NOTE

A.1.- In addition to the amount expended under this subhead, a sum of £3,500 was received from the Vote for Increases in Remuneration and Pensions (No.45).

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
21st April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Parliament.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
	£'000	£'000	£'000
HOUSES OF THE OIREACHTAS ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	4,376	4,307	69
A.2.- Travel and Subsistence	70	79	(9)
A.3.- Incidental Expenses	368	314	54
A.4.- Postal and Telecommunications Services	2,304	1,658	646
A.5.- Office Machinery and Other Office Supplies	2,465	2,824	(359)
A.6.- Office Premises Expenses	536	535	1
OTHER SERVICES			
B.- Payment in respect of Catering and Bar Staff employed by the Joint Services Committee	365	350	15
C.- Expenses of Delegates to the Council of Europe	135	127	8
D.- Televising of proceedings of Dáil Éireann and Seanad Éireann and of other services	1,399	997	402
E.1.- Cumann Parlaiminteach na hÉireann - Inter-parliamentary Activities (Grant-in-Aid)	200	124	76
E.2.- British-Irish Inter-Parliamentary Body (Grant-in-Aid)	86	86	-
F.- Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	360	481	(121)
G.- Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	2,746	2,742	4
H.- Pension Scheme for Secretarial Assistants	34	25	9
I.1.- Services for Oireachtas Committees	170	11	159
I.2.- Research Grants to certain Political Parties participating in the Joint Oireachtas Committee on Employment	40	-	40
DÁIL ÉIREANN			
J.- Salaries of holders of certain Appointed Offices and of Teachtaí Dála	5,057	5,115	(58)
K.1.- Payment in respect of Secretarial Assistance for Teachtaí Dála who are not Office-Holders	3,352	3,209	143
K.2.- Travelling and Incidental Expenses of Teachtaí Dála	2,513	2,477	36
SEANAD ÉIREANN			
L.- Salaries of holders of certain Appointed Offices and of Seanadóirí	1,077	1,072	5
M.1.- Payment in respect of secretarial assistance for Seanadóirí who are not office-holders	349	260	89

Vote 2

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
M.2.- Travelling and Incidental Expenses of Seanadóirí	808	741	67
EUROPEAN PARLIAMENT (Irish Representatives)			
N.- Allowances for Serving Members, and Superannuation payments to, and in respect of, Former Members of the Parliament of the European Communities	484	490	(6)
GROSS TOTAL			1,270
Deduct :			Surplus of Appropriations in Aid Realised
O.- Appropriations in Aid	492	650	158
NET TOTAL			Total Surplus to be Surrendered
	28,802	27,374	1,428

ACTUAL SURPLUS TO BE SURRENDERED:-	£1,427,596
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- The cost of translation and other services for the Conference of Speakers of Parliaments was less than expected.
- A.4.- The saving arose because (i) an order for pre-paid envelopes was not delivered due to a breakdown of the equipment at the printing company and (ii) not all Members claimed the maximum contribution possible towards the cost of their constituency/home telephones.
- A.5.- The excess was due mainly to the level of parliamentary printing being greater than expected; this is dependant on the work and sittings of both Houses and Committees thereof and is difficult to estimate. This was partly offset by savings in the IT area - the installation of a library system was deferred and software development for other systems was undertaken by the Department of Finance rather than outside consultants.
- D.- The saving arose because (i) the provision for leasing costs associated with the fitting out of a separate room for the televising of Committees included an amount for capital costs which was not necessary and (ii) the number of sittings of the Dáil and Seanad and of Committees was less than expected.
- E.1.- The saving arose because proposed visits by two incoming Parliamentary Delegations did not proceed and because of reduced activity due to the 1992 General Election.
- F.- The excess arose because the numbers and individuals who either unsuccessfully contested the Dáil and Seanad elections or decided not to seek re-election could not be anticipated.
- I.1.- The setting up of the Committees and their subsequent work programmes were delayed because of the 1992 General Election.
- I.2.- This provision was not required because the Joint Oireachtas Committee on Employment was not re-established.
- M.1.- The salary costs of the Secretarial Assistants in this area were less than expected.
- M.2.- The saving arose because (i) expenditure on home and foreign travel by Senators was less than expected and (ii) expenditure on the expense allowance for Senators was lower than expected due to a change in the Regulations governing its payment.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Sales of Parliamentary Publications	250,000	343,292
2. Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann	165,000	160,000
3. Income from services provided by the Broadcasting Unit	10,000	34,210
4. Surplus income of catering and bar services	40,000	50,000
5. Members contributions under the European Assembly (Irish Representatives) Pensions Scheme, 1979	26,000	23,177
6. Miscellaneous	<u>1,000</u>	<u>39,781</u>
	<u>£492,000</u>	<u>£650,460</u>

1. Income from the sale of parliamentary publications is dependant on the number of such publications arising from parliamentary business and the demand for same.
3. Income is subject to market demand.
4. Income from the bar is dependant on turnover which is difficult to estimate precisely.
6. The surplus relates to (i) partial recoupment from the Redundancy Fund of redundancy payments made to Secretarial Assistants following the 1992 General Election; (ii) a refund of a termination payment made to a Senator who subsequently accepted a nomination to the Seanad and (iii) the cancellation of out-of-date payable orders which were issued in 1992.

DETAILS OF EXTRA REMUNERATION

Table 1

Personnel employed under the Scheme of Secretarial Assistance for Non-Office Holders

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	6,859	3	-	-
Overtime and extra attendance	129,233	138	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	136,092	138*	-	-

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

DETAILS OF EXTRA REMUNERATION

Table 2

Staff of the Office

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	91,109	89	2	5,737
Overtime and extra attendance	297,862	132	8	11,125
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	388,971	164*	10	11,125

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

KIERAN COUGHLAN
Accounting Officer.
HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT,
28th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach and for payment of grants and a grant-in-aid.

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) than Provided
				£'000
ADMINISTRATION				
A.1.- Salaries, Wages and Allowances				
	<i>Original</i>	£2,620,000		
	<i>Supplementary</i>	<u>150,000</u>	2,770	2,736
				34
A.2.- Travel and Subsistence				
	<i>Original</i>	£165,000		
	<i>Supplementary</i>	<u>90,000</u>	255	282
				(27)
A.3.- Incidental Expenses			231	289
				(58)
A.4.- Postal and Telecommunications Services			310	378
				(68)
A.5.- Office Machinery and other Office Supplies				
	<i>Original</i>	£211,000		
	<i>Supplementary</i>	<u>110,000</u>	321	257
				64
A.6.- Office Premises Expenses			428	354
				74
A.7.- Consultancy Services				
	<i>Original</i>	£48,000		
	<i>Supplementary</i>	<u>90,000</u>	138	113
				25
OTHER SERVICES				
B.- Information and Public Relations Services			50	51
				(1)
C.- National Economic and Social Council (Grant-in-Aid)			308	308
				-
D.- Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988			300	232
				68
E.1.- Area-Based Response to Long-Term Unemployment				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>1,600,000</u>	1,600	1,589
				11

Vote 3

Service	Estimate Provision	Outturn	Outturn Compared with Estimate	
			Less/(More) than Provided	
	£'000	£'000	£'000	
E.2.- Local Development Programme for Long-Term Unemployment				
Original	£NIL			
Supplementary	<u>10,000,000</u>	10,000	1,685	8,315
GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
Original	£4,671,000			
Supplementary	<u>12,040,000</u>	16,711	8,274	8,437
Deduct:-				
F.- Appropriations in Aid				Deficiency of Appropriations in Aid Realised
Original	£62,000			
Supplementary	<u>40,000</u>	102	68	34
NET TOTAL				Net Surplus to be Surrendered
Original	£4,609,000			
Supplementary	<u>12,000,000</u>	16,609	8,206	8,403
ACTUAL SURPLUS TO BE SURRENDERED:-			£8,403,354	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.2.- The excess was due to an unexpected increase in the number of engagements abroad.
- A.3.- The excess was due to a higher than expected expenditure on miscellaneous services and official functions.
- A.4.- The excess was due to telecommunications costs being higher than expected.
- A.5.- The saving was due to a delay in the completion of the Department's Information Technology Plan.
- A.6.- The saving was due mainly to the cost of maintenance works being less than expected.
- A.7.- Expenditure was less than estimated as consultancy requirements were not as great as expected.
- D.- The saving relates to the payover of grants committed to a number of projects being slower than expected.
- E.2.- The saving was due to a delay in the designation of areas under the Local Development Programme and the need for a Transfer of functions Order in relation to responsibility for the CEDP programme.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Recoupment of certain travelling expenses and subsistence allowances		7,000	8,584
2.- Recoupment of salaries, etc. of officers on secondment			
	<i>Original</i>		
	<i>Supplementary</i>		
	£45,000	85,000	45,053
	<u>40,000</u>		
3.- Miscellaneous		<u>10,000</u>	<u>14,685</u>
		<u>£102,000</u>	<u>£68,322</u>

2. The shortfall arose because receipts from recoupment of salaries of officers on secondment were less than expected.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	62,652	44	1	5,088
Overtime and extra attendance	198,839	72	15	14,107
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	261,491	90*	16	14,107

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

NOTE

The account includes a sum of £11,763 used for the purchase of gifts for presentation by and on behalf of the Taoiseach.

PADDY TEAHON,
Accounting Officer,
DEPARTMENT OF THE TAOISEACH,
29th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

OFFICE OF THE TANAISTE

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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 Tanaiste including certain services administered by that Office, and for payment of a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	450	362	88
A.2.- Travel and Subsistence	65	8	57
A.3.- Incidental Expenses	90	63	27
A.4.- Postal and Telecommunications Services	75	47	28
A.5.- Office Machinery and Other Office Supplies	100	159	(59)
A.6.- Office Premises Expenses	70	59	11
A.7.- Consultancy Services	10	-	10
OTHER SERVICE			
B.- National Economic and Social Forum (Grant-in-Aid)			
<i>Original</i>	<i>£1,000</i>		
<i>Supplementary</i>	<i>279,000</i>	280	220
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£861,000</i>		
<i>Supplementary</i>	<i>279,000</i>	1,140	918
<i>Deduct:-</i>			Deficiency in Appropriations in Aid Realised
C.- Appropriations in Aid	30	-	30
NET TOTAL			Net Surplus to be Surrendered
<i>Original</i>	<i>£831,000</i>		
<i>Supplementary</i>	<i>279,000</i>	1,110	918

ACTUAL SURPLUS TO BE SURRENDERED :- £192,112

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1. - Savings arose as the Office was not fully operational until the latter part of 1993.
- A.2. - Savings arose as the Office was not fully operational until the latter part of 1993.
- A.3. - Savings arose as the Office was not fully operational until the latter part of 1993.
- A.4. - Savings arose as the Office was not fully operational until the latter part of 1993.
- A.5. - The excess resulted from bringing forward the implementation of the Information Technology Plan in the Office.
- A.6. - Savings arose as the Office was not fully operational until the latter part of 1993.
- A.7. - Savings arose as the Office was not fully operational until the latter part of 1993.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances.	<u>£30,000</u>	<u>£NIL</u>

1.- Receipts were anticipated in respect of E.U. related travel. As the travel and subsistence budget was not utilised to the extent envisaged, no receipts accumulated.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	934	2	-	-
Overtime and extra attendance	4,042	9	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	872*	2	-	-
Total extra remuneration	5,848	10**	-	-

* *Ex-gratia* payments of £436 were paid to two officers in respect of "exceptional performance and commitment" over a thirty week period.

** This represents the total number of employees who received extra remuneration in the year. Some individuals received amounts in more than one category.

JULIE O'NEILL,
Accounting Officer,
OFFICE OF THE TÁNAISTE,
29th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	9,288	8,789	499
A.2.- Travel and Subsistence	382	287	95
A.3.- Incidental Expenses	186	149	37
A.4.- Postal and Telecommunications Services	689	705	(16)
A.5.- Office Machinery and Other Office Supplies	1,602	1,761	(159)
A.6.- Office Premises Expenses	1,543	1,247	296
A.7.- Consultancy Services	10	2	8
A.8.- Collection of Statistics	1,468	1,271	197
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	15,168	14,211	957
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
A.9.- Appropriations in Aid	2,669	2,966	297
			Total Surplus to be Surrendered
NET TOTAL	12,499	11,245	1,254

ACTUAL SURPLUS TO BE SURRENDERED :-	£1,253,569
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EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

A.2. - Travelling expenses were kept to a minimum resulting in a saving.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. European Community receipts	2,573,000	2,816,870
2. Miscellaneous	<u>96,000</u>	<u>148,693</u>
TOTAL	<u>£2,669,000</u>	<u>£2,965,563</u>

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	64,622	95	-	-
Overtime and extra attendance	178,289	344	1	5,266
Shift and roster allowances	7,819	5	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	250,730	419*	1	5,266

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

DONAL MURPHY,
Accounting Officer.
CENTRAL STATISTICS OFFICE,
26th April, 1993.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

OFFICE OF THE MINISTER FOR FINANCE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, and for payment of certain grants and grants-in-aid.

Service	Estimate	Outturn	Outturn Compared
	Provision		with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	12,851	12,279	572
A.2.- Travel and Subsistence	367	337	30
A.3.- Incidental Expenses	730	686	44
A.4.- Postal and Telecommunications Services	710	539	171
A.5.- Office Machinery and other Office Supplies	1,439	1,276	163
A.6.- Office Premises Expenses	614	430	184
A.7.- Consultancy Services	810	585	225
A.8.- Central Information Technology Service	1,135	870	265
OTHER SERVICES			
B.- Consultancy Services	900	327	573
C.- Information Technology and Training Initiatives Fund	450	275	175
D.- Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,225	1,225	-
E.- Institute of Public Administration (Grant-in-Aid)	1,225	1,225	-
F.- Grants for County Development Work	1	-	1
G.- Payment to Western Development Fund (Grant-in-Aid)	1	-	1
H.- Losses in respect of certain loans for Industrial Development Purposes advanced by Industrial Credit Corporation plc	1,250	715	535
I.- Gaeleagras na Seirbhíse Poiblí (<i>National Lottery Funded</i>)	100	100	-
J.- Civil Service Arbitration Board and Civil Service Appeals Board	20	-	20
K.- Review Body on Higher Remuneration in the Public Sector	25	9	16
L.- Contribution to the Common Fund for Commodities	70	-	70
M.- Management Expenses of Assets and Liabilities of Foir Teoranta transferred to Industrial Credit Corporation plc	400	381	19

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided £'000
GROSS TOTAL	24,323	21,259	3,064
<i>Deduct:-</i>			Surplus of Gross Estimate Provision over Outturn
N.- Appropriations in Aid	743	1,081	Surplus of Appropriations in Aid Realised 338
			Total Surplus to be Surrendered
NET TOTAL	23,580	20,178	3,402

ACTUAL SURPLUS TO BE SURRENDERED:-	£3,402,309
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.4.- The saving was mainly due to expenditure on telephone services being less than expected. It is very difficult to predict accurately expenditure under this subhead.
- A.6.- Neither the cost nor the extent of refurbishment was as great as expected.
- A.7.- The saving arose mainly because (i) certain expenses incurred in respect of the technical assistance of the Sub-Regional Review Committees were not claimed within the year and (ii) the Efficiency Audit Group did not incur any expenditure in respect of external management consultants.
- A.8.- The saving arose from the following:
- (i) The postponement of new connections to the Government Telecommunications Network (GTN)
 - (ii) The postponement of the acquisition of additional links to improve the resilience of the GTN.
 - (iii) There was no subsidisation of line rentals paid by other user departments because of the growth in traffic across the GTN in 1993.
 - (iv) Savings in software expenditure for the Computer Bureau which ceased operations at end 1993.
- B.- Costs associated with the sale of Irish Life shares were lower than expected. Consultancy costs provided for the possible sale of ICC and ACC banks were less than estimated as neither bank has been sold.
- C.- The saving arose because certain Departments/Offices were unable to undertake projects which were to be subvented by the Fund.
- H.- Many of the companies involved in this scheme performed substantially better in the wake of the currency crisis than had been expected.
- J.- The saving arose because there were no sittings of the Civil Service Arbitration Board. Also, the position of Chairman of this Board was vacant until July. While the initial sittings of the Civil Service Appeals Board were held in 1993, no expenditure was incurred in that year.
- K.- Expenditure by the Review Body is very difficult to forecast and is dependant on the number and nature of the references sent to that Body. No references were sent to the Review Body in 1993, hence the saving.
- L.- The saving arose because Ireland's contribution to the Fund was not requested in 1993.

Vote 6

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from An Post and Bord Telecom Éireann	16,000	5,872
2. Receipts from computer services rendered by Central Information Technology Service	400,000	460,046
3. Recoupment of salaries, <i>etc.</i> , of officers on secondment	141,000	289,282
4. Recoupment of certain travelling and subsistence expenses from the E.C., <i>etc.</i>	140,000	167,720
5. Miscellaneous	<u>46,000</u>	<u>157,782</u>
	<u>£743,000</u>	<u>£1,080,702</u>

1. Bord Telecom Éireann did not reimburse the Department for the services of the Chief Medical Officer.
3. The surplus was due to the difficulty of predicting recoupment.
5. The surplus did not arise from any one significant event but was due to receipts from a large number of transactions being greater than expected.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	197,531	177	1	5,285
Overtime and extra attendance	232,588	184	8	9,845
Shift and roster allowances	11,969	7	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	442,088	309*	9	9,845

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

NOTES

This account includes expenditure of £72,681 in respect of staff on loan without repayment.

An amount of £308,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45). The sum includes £53,000 and £80,000 issued to the Economic and Social Research Institute and the Institute of Public Administration respectively in addition to those grants-in-aid issued under Subhead D and E of this Vote.

**TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, ETC. ON ACCOUNT OF WHICH PAYMENTS WERE
MADE IN THE YEAR ENDED 31st DECEMBER, 1993**

<i>Commission or Committee</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31st December, 1993</i>
		£
Civil Service Arbitration Board	1950/51	379,588
Review Body on Higher Remuneration in the Public Sector	1969/70	997,319
Civil Service Appeals Board	1993	-

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
21st April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L. McDONNELL
Ard-Reachtair Cuntas agus Ciste

Vote 6

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31st DECEMBER, 1993 WITHOUT REPAYMENT

<i>Number of Vote Department</i>	<i>Amount £</i>
5 Central Statistics Office	156,983
10 Office of Public Works	1,835
15 Valuation and Ordnance Survey	190
16 Civil Service Commission	2,050
18 Transport, energy and Communications	2,581
19 Office of the Minister for Justice	129,706
25 Environment	324,503
26 Office of the Minister for Education	75,233
30 Marine	348
32 Agriculture and Food	75,321
34 Enterprise and Employment	3,593
36 Defence	55,745
38 Foreign Affairs	201,135
41 Health	<u>20,949</u>
	<u>£1,050,172</u>

**WESTERN DEVELOPMENT FUND
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE PERIOD 1ST JANUARY, 1993 - 4TH JUNE, 1993**

	£		£
Balance at 1st January, 1993	309,111	Grants (see schedule)	205,290
Grant-in-Aid (Subhead G)	<u>200,000</u>	Balance at 4th June, 1993	<u>303,821</u>
	<u>£509,111</u>		<u>£509,111</u>

S.P. CROMIEN
Accounting Officer

GRANTS

	£
Walsh Mushrooms, Roscommon	10,552
North Mayo Family Research Centre, Mayo	10,000
L. Maguire, Roscommon	10,000
T. McDonagh, Mayo	9,960
I.R.D. Kiltimagh, Mayo	6,250
Miscellaneous Small Grants (£5,000 and under)	<u>158,528</u>
Total payments from fund	<u>£205,290</u>

NOTE

Responsibility for the Fund was transferred to the Vote for Enterprise and Employment (No. 34) with effect from 5th June, 1993. The balance on hands was not transferred but remained in the Account as above and is available for surrender.

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, etc.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
A.- Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances			
<i>Original</i>	<i>£59,575,000</i>		
<i>Supplementary</i>	<i><u>1,900,000</u></i>		
	61,475	60,903	572
B.- Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers			
<i>Original</i>	<i>£10,150,000</i>		
<i>Supplementary</i>	<i><u>1,100,000</u></i>		
	11,250	11,172	78
C.- <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,632	3,296	336
D.- Additional allowances and gratuities in respect of established officers and payments in respect of transferred service			
<i>Original</i>	<i>£9,700,000</i>		
<i>Supplementary</i>	<i><u>1,300,000</u></i>		
	11,000	10,753	247
E.- Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	3	3	-
F.- Pensions, Allowances and Gratuities in respect of unestablished officers and their spouses and children and other persons and payments in respect of transferred service			
<i>Original</i>	<i>£8,150,000</i>		
<i>Supplementary</i>	<i><u>1,500,000</u></i>		
	9,650	9,365	285
G.- Injury Grants and Medical Fees	95	86	9
H.- Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	20	12	8
I.- Fees to Pensions Board	12	20	(8)

Vote 7

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) Than Provided
				£'000
GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£91,337,000			
<i>Supplementary</i>	<u>5,800,000</u>	97,137	95,610	1,527
<i>Deduct:-</i>				Surplus of Appropriations in Aid Realised
J.- Appropriations in Aid				
<i>Original</i>	£11,016,000			
<i>Supplementary</i>	<u>500,000</u>	11,516	12,456	940
NET TOTAL				Total Surplus to be Surrendered
<i>Original</i>	£80,321,000			
<i>Supplementary</i>	<u>5,300,000</u>	85,621	83,154	2,467

ACTUAL SURPLUS TO BE SURRENDERED:-	£2,466,701
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EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

C. - The reduction in the number of widows in receipt of *ex-gratia* pensions was greater than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E).	8,000	2,038
2. Receipts from the Social Insurance Fund and the Occupational Injuries Fund for pension liability of staff (No.11 of 1952 (Section 40) and No. 16 of 1966 (Section 37)).	6,200,000	6,200,000
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	365,000	78,244
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	4,415,000	5,599,303
5. Repayment of Gratuities, <i>etc.</i>	33,000	13,013
6. Purchase of Notional Service.	490,000	448,801
7. Miscellaneous	<u>5,000</u>	<u>114,379</u>
	<u>£11,516,000</u>	<u>£12,455,778</u>

3. The number of staff on loan can vary from year to year. Therefore, it is difficult to estimate receipts.

4. Receipts under this heading, which are related to the membership of the scheme and the numbers retiring, vary from year to year.

5. It is impossible to forecast accurately the number and value of gratuities which are repaid.

6. A revised scheme for the purchase of notional service is in operation. The rates of contributions payable are higher than those under the original scheme.

7. The level of refunds from the organisations operating the Transfer of Service Scheme, and the miscellaneous small receipts under this subhead, are generally difficult to predict.

DETAILS OF EXTRA REMUNERATION

Sixty-four pensioners received from public funds sums ranging from £459 to £57,535 as remuneration for services rendered.

The total number of pensioners who received extra remuneration was seventy-eight.

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
21st April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtairé Cúntas agus Ciste

COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	1,800	1,686	114
A.2.- Travel and Subsistence	145	138	7
A.3.- Incidental Expenses	51	50	1
A.4.- Postal and Telecommunications Services	15	11	4
A.5.- Office Machinery and Other Office Supplies	81	81	-
A.6.- Office Premises Expenses	190	153	37
A.7.- Consultancy Services	15	1	14
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	2,297	2,120	177
<i>Deduct:-</i>			Deficiency in Appropriations in Aid Realised
A.8.- Appropriations in Aid	135	124	11
			Net Surplus to be Surrendered
NET TOTAL	2,162	1,996	166

ACTUAL SURPLUS TO BE SURRENDERED:-	£166,307
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- The saving on this Subhead arose mainly as a result of delays in the recruitment of Trainee Auditors.
- A.4.- The saving was due to postal charges being less than anticipated.
- A.6.- Costs associated with the relocation of the Office were significantly less than anticipated.
- A.7.- Planned consultancies on project audits were not proceeded with, in view of the legislation updating the role of the Comptroller and Auditor General which came into effect in January, 1994.

APPROPRIATIONS IN AID

The deficit was mainly due to delays in the receipt of audit fees.

NOTE

This account includes expenditure of £20,220 in respect of an officer on secondment on a repayment basis to the Housing Finance Agency.

PATRICK GRAHAM
Accounting Officer
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
28th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

OFFICE OF THE REVENUE COMMISSIONERS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	107,392	104,404	2,988
A.2.- Travel and Subsistence	5,000	3,499	1,501
A.3.- Incidental Expenses	3,816	3,859	(43)
A.4.- Postal and Telecommunications Services	9,479	10,354	(875)
A.5.- Office Machinery and Other Office Supplies	13,505	14,814	(1,309)
A.6.- Office Premises Expenses	4,325	6,772	(2,447)
A.7.- Consultancy Services	740	899	(159)
A.8.- Machinery and Equipment for Security Printing and Stamping	400	344	56
A.9.- Motor Vehicles	706	492	214
A.10.- Law Charges, Fees and Rewards	2,520	2,143	377
A.11.- Compensation and Losses	100	155	(55)
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	147,983	147,735	248
			Surplus of Appropriations in Aid Realised
<i>Deduct:-</i>			
A.12.- Appropriations in Aid	17,133	17,776	643
			Total Surplus to be Surrendered
NET TOTAL	130,850	129,959	891

ACTUAL SURPLUS TO BE SURRENDERED:-	£891,041
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum £1,010,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- A.2.- Savings arose because certain removal expenses and the number of officers engaged on outdoor duties were less than anticipated.
- A.3.- In addition to the amount expended under this subhead, a sum of £10,000 was received from the Training Initiatives Fund, Subhead C of the Vote for the Office of the Minister for Finance.
- A.6.- The excess was due to the costs of certain projects being higher than forecasted. In addition, there were extra costs for compliance with the Safety, Health & Welfare at Work Act, 1989, and for provision of accommodation for decentralisation, the National Drugs Team and the Motor Vehicle Registration Offices.

- A.7.- The excess arose because of additional consultancy requirements in relation to the continuing consolidated approach to the tax collection project (CONTAX).
- A.9.- Savings arose because expenditure on new vehicles for the fleet was less than anticipated.
- A.10.- Savings arose because (i) fees were less than had been expected and (ii) expenditure on the engagement of agency solicitors did not reach the level anticipated.
- A.11.- (1) Compensation of £17,912 with costs of £198 and medical expenses of £69 was paid in respect of seven cases involving accidents with official cars.
- (2) Compensation of £101,850 with costs of £5,280 and medical expenses of £362 was paid in respect of ten legal actions against the Revenue Commissioners.
 - (3) Compensation of £25,077 was paid in respect of two cases of goods stolen or damaged while in custody.
 - (4) Compensation of £313 was paid in respect of two cases of money lost in transit.
 - (5) Compensation of £185 was paid in respect of goods seized incorrectly.
 - (6) Eight miscellaneous payments were made amounting to £4,062.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	13,332,000	13,332,000
2. Receipts for printing services relating to An Post and the Department of the Environment	20,000	45,021
3. Moneys received for special attendance of officers	393,000	736,471
4. Fines, forfeitures, law costs recovered	1,600,000	2,079,194
5. Proceeds of customs sales	954,000	145,005
6. Recoupment of certain travel costs from the E.C.	160,000	244,937
7. Recoupment of salaries, <i>etc.</i> of officers on secondment	135,000	204,271
8. Payment received for collection of lighthouse dues	14,000	14,800
9. Bill of entry receipts	7,000	15,932
10. Receipts from sale of official cars	35,000	-
11. Statistical returns	3,000	976
12. Miscellaneous	<u>480,000</u>	<u>957,506</u>
	<u>£17,133,000</u>	<u>£17,776,113</u>

- 2. Some 1992 accounts paid in 1993.
- 3. Difficult to estimate receipts.
- 4. Receipts cannot be closely estimated.
- 5. Receipts vary with the quantity of seizures sold and the prices realised.
- 6. The level of travel was greater than expected.
- 7. The number of officers seconded was more than anticipated.
- 9. Receipts vary with demand.
- 10. No cars were sold in 1993.
- 11. Receipts vary with demand.
- 12. Receipts cannot be closely estimated.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	521,849	901	-	-
Overtime and extra attendance	4,761,886	4,602	136 (Overtime Only)	12,384 (Overtime Only)
Shift and roster allowances	295,341	780	6	7,208
Miscellaneous	99,579	221	-	-
Total extra remuneration	5,678,655	*	142	12,384

* - Some individuals received payments in more than one of these categories.

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £252,000 was included in the Estimate for 1994.

The cost of Revenue staff on loan to other Departments without recoupment was £143,477.

A sum of £2,324 was written off in respect of overpayment of overtime to Clerical Assistants in receipt of word processing allowance.

The account also includes *ex-gratia* payments as follows:-

- (1) £464 in respect of 6 cases of loss or damage to property while on official duty (E.313/87).
- (2) £1,650 in respect of claims for medical expenses incurred following accidents on official duty.
- (3) £1,583 in respect of payment of cost of engineers reports following accidents on official duty (E.202/92).
- (4) £1,472 in respect of loss of mobile allowance following accident while on official duty (E.122/10/77).
- (5) £4,800 in respect of prizes towards Input (Staff Suggestion) Scheme (E.81/86).
- (6) £6,750 in respect of extra attendance by Revenue personnel (E.109/15/87).
- (7) £15 in respect of a claim for expenses incurred following attendance at a court case on behalf of the Commissioners.
- (8) £87,020 in respect of payment of expenses to officers from provincial locations required to serve for a training period in Dublin prior to decentralisation (E.105/5/90).

C.MacDOMHNAILL
Accounting Officer
OFFICE OF THE REVENUE COMMISSIONERS
27th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

OFFICE OF PUBLIC WORKS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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 and for services administered by that Office including the Stationery Office as part of the Government Supplies Agency.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	16,570	16,005	565
A.2.- Travel and Subsistence	1,354	1,369	(15)
A.3.- Incidental Expenses	150	236	(86)
A.4.- Postal and Telecommunications Services	738	909	(171)
A.5.- Office Machinery and Other Office Supplies	556	682	(126)
A.6.- Office Premises Expenses	702	576	126
A.7.- Consultancy Services	20	55	(35)
OTHER SERVICES			
B.- President's Household Staff: Wages and Allowances	137	143	(6)
C.- Miscellaneous Services at Visitor Centres	120	124	(4)
D.- Purchase of Sites and Buildings	350	601	(251)
E.- New Works, Alterations and Additions	19,900	19,589	311
F.1.- Maintenance and Supplies	9,650	10,436	(786)
F.2.- Government Supplies Agency	1,500	1,697	(197)
F.3.- Rents, Rates, etc.	24,000	23,486	514
F.4.- Fuel, Electricity, Water, Cleaning Materials, etc.	450	302	148
G.- National Parks and Wildlife Service	9,082	6,694	2,388
H.- Inland Waterways	5,695	5,864	(169)
I.- Conservation Works (<i>National Lottery Funded</i>)	500	80	420
J.- National Monuments and Historic Properties	17,678	19,499	(1,821)
K.- Purchase and Maintenance of Engineering Plant and Machinery and Stores	1,250	1,238	12
L.1.- Arterial Drainage - Surveys	250	257	(7)
L.2.- Arterial Drainage - Construction Works	2,200	2,093	107

Vote 10

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
L.3.- Arterial Drainage - Maintenance	4,300	4,471	(171)
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	117,152	116,406	746
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
M.- Appropriations in Aid	11,704	13,251	1,547
			Total Surplus to be Surrendered
NET TOTAL	105,448	103,155	2,293
ACTUAL SURPLUS TO BE SURRENDERED:-			£2,292,929

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Proceeds from the sale of certain properties to the value of £251,173 were paid over to the Exchequer in the year of Account.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- The excess was due to implementation of a training programme in relation to Information Technology and to higher than expected expenditure on books.
- A.4.- The excess was due mainly to an increase in the use of telecommunication facilities and to changes in pricing structures for these services.
- A.5.- The excess was due to certain computer projects proceeding more quickly than expected and to greater than anticipated requirements for office machinery.
- A.6.- Expenditure on minor improvement works was less than expected.
- A.7.- The requirement for consultancy in connection with computerisation projects was in excess of the amount provided.
- D.- The excess was due to purchase of a site for a Garda Station.
- E.- Details of expenditure are at page 133
- F.1.- The excess was due to increased wages and material costs and the unforeseen high level of expenditure on service charges on leased property.

The approximate value of stocks held at the Central Building Maintenance Workshops at 31st December 1993 was £891,212.

- F.2.- The excess was due mainly to the payment of security charges and increased printing and binding costs for the office. The approximate value of stocks held at the Government Supplies Agency at the 31st December 1993 was as follows:

Paper	£642,085
Furniture etc.	£364,950
Clothing, materials etc.	£3,977,152

This statement does not include the value of publications in stock, nor paper held by contractors for printing and binding. Neither does it include the value of materials held by contractors for the manufacture of uniforms.

F.3.- Details of expenditure Department by Department are at page 134

F.4.- Milder weather conditions and better management gave rise to this saving.

G.- The shortfall in expenditure was due to the stopping of the building contracts on the Burren and Wicklow Mountains National Park Visitor Centres in order to comply with the High Court decision of 12 February 1993.

I.- The saving was due to one project not proceeding as quickly as planned.

J.- The excess was due to the operating costs of the first E.R.D.F. programme, to a disruption claim in respect of the Boyne Valley Visitor Centre and to the purchase and conservation of important National Monuments and Historic Properties which were not in the Estimates.

K.- The approximate value of stocks held at the Central Engineering Workshop at the 31st December 1993 was £915,000.

L.2.- In addition to the amount expended under this subhead there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values;

Catchment Drainage Scheme:

Boyle/Bonet	£316,055
Monaghan/Blackwater	£79,660

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Rents (including receipts from lettings of fishing rights, etc.)	1,500,000	1,501,454
2.- Miscellaneous Services at Visitor Centres	120,000	148,680
3.- Sales of Property	1,579,000	1,904,708
4.- Recoveries by Government Supplies Agency for services carried out on repayment basis	800,000	937,935
5.- Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	5,500,000	4,949,926
6.- Fees, etc., in connection with the operation of the Local Loans Fund	5,000	66,234
7.- Charges at National Parks and Wildlife Sites	500,000	380,976
8.- Charges at National Monuments and Historic Properties	850,000	1,190,801
9.- Charges for use of Inland Waterways	100,000	119,896
10.- Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	<u>750,000</u>	<u>2,050,265</u>
TOTAL	<u>£11,704,000</u>	<u>£13,250,875</u>

2. The increase in receipts is due to a greater than expected level of sales, particularly at National Monument sites.

3. Greater receipts were achieved due to the sale of properties at Palace Street and Lower Rathmines Road, Dublin.

4. Receipts from the Government Supplies Agency were greater than anticipated.

5. The shortfall is attributable, by and large, to lower than expected receipts from services provided by the Central Building Maintenance Workshop and Central Engineering Workshop.

6. Receipts from Penal Interest in respect of Local Loans were greater than anticipated.

7. Receipts from admission charges at National Parks and Nature Reserves were less than expected.

8. Receipts were greater than expected due to an increase in the number of visitors to National Monuments and Historic Properties and to the opening to the public of three additional centres, during 1993.

9. Receipts were greater than expected due to an increase in charges on the Shannon Navigation.

Vote 10

10. Receipts were greater than expected as a result of higher than anticipated refunds from the European Union and the receipt of a substantial amount of compensation in respect of the Meteorological Office, Dublin.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	83,547	86	1	5,268
Overtime and extra attendance	135,022	177	2	6,078
Shift and roster allowances	-	-	-	-
Miscellaneous	22,882	67	-	-
Total extra remuneration	241,451	*	*	6,078

* These columns have not been completed as the information would not be meaningful because a number of employees are included in more than one category.

NOTES

1. A gift of a copy of the Weekly Freeman's Journal of 7th August 1847 was donated by Mr Sean Hayden, Lams Cross, Sandford, Co. Dublin and was accepted by the Commissioners of Public Works with the agreement of the Minister for Finance. (Department of Finance minute of 20/10/93).
2. A total of £251,675 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work. In addition, sums totalling £18,001 were lodged in court in two cases. (E.112/16/88, E.112/1/92 and Department of Finance delegated sanction of 8/8/91).
3. Sums totalling £180,729 were paid in settlement of claims for personal injuries on State property. In addition, sums totalling £16,381 were lodged in court in two cases. (s.102/34/80 and Department of Finance delegated sanction of 8/8/91).
4. Sums totalling £6,231 were paid in settlement of claims for loss of or damage to personal property arising from the activities of this office. In addition, a lodgement of £6,501 was made in court in one case. (Department of Finance sanction of 30/11/93 and delegated sanction of 8/8/91).
5. Payments totalling £24,886 were made in respect of accidents involving State and other vehicles. (Department of Finance delegated sanction of 8/8/91).
6. Losses by theft to an estimated value of £15,687 were written off. (Department of Finance sanctions of 6/8/92 and 12/10/93).
7. Expenditure in the year of account on services provided on a repayment basis included £2,507,098 funded by the European Union ACNAT scheme, which amount was mainly for Land Purchase by the National parks and Wildlife Service, £349,035 on Prison Projects and £90,459 on Harbour Centres.
8. Expenditure of £49,126 was incurred by this Office on projects undertaken on a repayment basis funded by the Department of an Taoiseach ex National Lottery.

9. Expenditure of £743,735 was incurred on behalf of the National Heritage Council on projects approved by it and on its own expenses. The expenditure was funded from the National Lottery via the Grant-in-Aid Account for the National Heritage Council -Vote 42.

JOHN F. MAHONY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 22 Aibreán, 1994

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE
 UNDERMENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1993

<i>Service</i>	<i>Balance at 1st January, 1993</i>	<i>Receipts 1993</i>	<i>Payments, 1993</i>	<i>Balance at 31st December, 1993</i>
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978 - Barretstown Castle Trust	£72,871(Dr.)	£47,300	£75,771	£101,342(Dr.)

JOHN F. MAHONY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 22 Aibreán, 1994

E.U. FUNDING

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

ADMINISTRATIVE BUDGETS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry-over of £476,000 from the Vote for 1993 was included in the Estimate for 1994.

PUBLIC SERVICE EARLY RETIREMENT SCHEME
 Account of Receipts and Payments in the year ended 31st December, 1993

	£
Balance at 1st January 1993	16,151 (Cr.)
Payments	<u>2,832</u>
Balance at 31st December, 1993	<u>13,319(Cr.)</u>

JOHN F. MAHONY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 22 Aibreán, 1994

I have examined the above Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the

Vote 10

result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

MULTI-ANNUAL CAPITAL COMMITMENTS

The following table details expenditure in the year of account and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31/12/93.

	£
Expenditure in 1993	27,377,957
Commitments in 1994	15,130,000
Commitments in 1995	1,765,000

Expenditure was incurred on three projects during 1993 where the total estimated cost of the individual project will exceed £5 million. Particulars of these projects are as follows :

Project	Cumulative Expd. to 31/12/1992 £	Expenditure 1993 £	Commitments 1994 £	Commitments 1995 £
Templemore GTC	13,373,806	556,951	900,000	50,000
National Gallery	626,436	3,312,543	2,400,000	80,000
Dublin Castle : Ship Street	-	145,222	8,850,000	255,000

E.- NEW WORKS, ALTERATIONS AND ADDITIONS

Project	<i>Estimate Provision</i>	<i>Outturn</i>
	£	£
Garda Stations: Erection of new buildings and major improvement schemes	4,000,000	3,327,644
Employment Exchanges: Erection of new buildings and major improvement schemes	3,250,000	1,846,387
Templemore Garda Training College	250,000	556,951
Dublin Castle, Blocks 11-13	200,000	49,666
Revenue Computer Centre	200,000	111,976
Morgan Place Courtrooms, Dublin	200,000	188,153
National Gallery : Refurbishment	3,000,000	3,312,543
Botanic Gardens: Curvilinear Range	1,900,000	2,188,968
Custom House, Rewiring	-	148,463
Agriculture House	1,000,000	603,516
Meteorological Office	1,000,000	917,311
Other Projects	<u>4,900,000</u>	<u>6,337,272</u>
TOTAL	<u>£19,900,000</u>	<u>£19,588,850</u>

Vote 10

SERVICES SUPPLIED TO OTHER DEPARTMENTS
F.3.- RENTS, RATES, etc.

<i>Departments, etc.</i>	<i>Estimate Provision</i>	<i>Outturn</i>
	£	£
Oireachtas	21,000	13,004
Taoiseach	1,683,000	1,296,278
Finance	1,228,000	1,112,544
Revenue	6,910,000	6,910,793
Office of Public Works	1,263,000	1,257,467
Ombudsman	105,000	111,250
Justice	3,432,000	3,640,992
Environment	1,045,000	896,137
Education	670,000	559,671
Foreign Affairs	590,000	585,818
Social Welfare	3,784,000	3,713,746
Health	70,000	70,002
Agriculture, Food and Forestry	958,000	1,080,506
Enterprise and Employment	1,038,000	875,235
Equality and Law Reform	52,000	50,981
Defence and Marine	453,000	456,720
Transport, Energy and Communications	617,000	604,635
Arts, Culture and the Gaeltacht	74,000	243,195
Tourism and Trade	<u>7,000</u>	<u>7,375</u>
TOTAL	<u>£24,000,000</u>	<u>£23,486,349</u>

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	1,328	1,327	1
A.2.- Travel and Subsistence	73	71	2
A.3.- Incidental Expenses	85	103	(18)
A.4.- Postal and Telecommunications Services	25	27	(2)
A.5.- Apparatus and Chemical Equipment	414	375	39
A.6.- Office Premises Expenses	96	100	(4)
OTHER SERVICE			
B. - Research/Development Projects	79	78	1
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	2,100	2,081	19
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
C.- Appropriations in Aid	122	131	9
			Total Surplus to be Surrendered
NET TOTAL	1,978	1,950	28
ACTUAL SURPLUS TO BE SURRENDERED:-		£27,640	

EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

A.1. - In addition to the amount expended, a sum of £21,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45)

A.3. - The excess was due primarily to (i) the accreditation of the State Laboratory with the Irish Laboratory Accreditation Board; (ii) the need for increased expenditure on training; (iii) the installation of a new security alarm system and (iv) the imposition of V.A.T. at 21% on scientific journals for the Laboratory's library.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for various analyses, examinations, tests, etc.	10,000	15,318
2. Recoupment of certain travelling expenses	33,000	38,601
3. Recoupment from E.C. for Research/Development Project	22,000	5,425
4. Fees for CAP analyses	<u>57,000</u>	<u>71,457</u>
	<u>£122,000</u>	<u>£130,801</u>

3. - The lower outturn than expected is due to a delay in reimbursement by the EC.

4. - The EC reimbursed a sum of £13,321.48 due in 1992.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	7,624	13	-	-
Overtime and extra attendance	10,425	6	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	18,049	17*	-	-

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

Dr MÁIRE C. WALSH
Accounting Officer
STATE LABORATORY
27th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted, for Secret Service.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
Secret Service	220	149	71

ACTUAL SURPLUS TO BE SURRENDERED:-	£70,508
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EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

The estimate is necessarily conjectural.

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
21st April, 1994

I certify that the amount shown in the Account to have been expended is supported by certificates from the responsible Ministers.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) than Provided
				£'000
ADMINISTRATION				
A.1.- Salaries, Wages and Allowances		4,550	4,520	30
A.2.- Travel and Subsistence		97	92	5
A.3.- Incidental Expenses				
	<i>Original</i>	<i>£97,000</i>		
	<i>Supplementary</i>	<i>19,000</i>		
		116	121	(5)
A.4.- Postal and Telecommunications Services				
	<i>Original</i>	<i>£114,000</i>		
	<i>Supplementary</i>	<i>20,000</i>		
		134	138	(4)
A.5.- Office Machinery and other Office Supplies				
	<i>Original</i>	<i>£105,000</i>		
	<i>Supplementary</i>	<i>35,000</i>		
		140	148	(8)
A.6.- Office Premises Expenses				
	<i>Original</i>	<i>£75,000</i>		
	<i>Less Supplementary</i>	<i>19,000</i>		
		56	49	7
OTHER SERVICES				
B.- Fees to Counsel				
	<i>Original</i>	<i>£1,060,000</i>		
	<i>Supplementary</i>	<i>650,000</i>		
		1,710	1,704	6
C.- General Law Expenses				
	<i>Original</i>	<i>£956,000</i>		
	<i>Supplementary</i>	<i>417,000</i>		
		1,373	1,348	25
D.- Defence of Public Servants				
	<i>Original</i>	<i>£5,000</i>		
	<i>Less Supplementary</i>	<i>5,000</i>		
		-	-	-
E.- Contributions to International Organisations		8	12	(4)
F.- Law Reform Commission (Grant-in-Aid)		481	478	3
GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
	<i>Original</i>	<i>£7,548,000</i>		
	<i>Supplementary</i>	<i>1,117,000</i>		
		8,665	8,610	55
Deduct:-				Surplus of Appropriations in Aid Realised
G.- Appropriations in Aid		200	413	213
NET TOTAL				Total Surplus to be Surrendered
	<i>Original</i>	<i>£7,348,000</i>		
	<i>Supplementary</i>	<i>1,117,000</i>		
		8,465	8,197	268
ACTUAL SURPLUS TO BE SURRENDERED:-			£267,919	

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Costs and Fees received by the Chief State Solicitor, etc.	<u>£200,000</u>	<u>£413,043</u>

A large part of the excess was in respect of the recovery of costs awarded to the State, while the remainder included EC refunds of travel costs, payments for personal telephone calls and adjustments to petty cash accounts of the State Solicitors.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	54,625	50	1	6,466
Overtime and extra attendance	30,805	46	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	85,430	80*	1	6,466

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

MATTHEW RUSSELL,
Accounting Officer.
OFFICE OF THE ATTORNEY GENERAL,
26th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	599	569	30
A.2.- Travel and Subsistence	10	12	(2)
A.3.- Incidental Expenses	25	24	1
A.4.- Postal and Telecommunications Services	25	37	(12)
A.5.- Office Machinery and Other Office Supplies	30	21	9
A.6.- Office Premises Expenses	75	56	19
OTHER SERVICES			
B. - Fees to Counsel	1,900	1,749	151
C.- General Law Expenses	250	224	26
D.- State Pathology	78	72	6
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	2,992	2,764	228
<i>Deduct:-</i>			
			Surplus of Appropriations in Aid Realised
E.- Appropriations in Aid	21	26	5
			Total Surplus to be Surrendered
NET TOTAL	2,971	2,738	233

ACTUAL SURPLUS TO BE SURRENDERED:-	£233,378
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.4.- The excess was due to the purchase of additional secure telephone equipment.
- A.6.- The sum required to meet outstanding Office of Public Works charges in respect of previously occupied premises at 44/45 St. Stephen's Green was less than expected.
- B.- The demand in respect of fees to Counsel was less than expected.
- C.- The saving was due to a decrease in costs awarded against the Director of Public Prosecutions in Judicial Review cases.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Recovery of legal costs and post-mortem fees	<u>£21,000</u>	<u>£26,241</u>

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	13,661	8	1	7,145
Overtime and extra attendance	8,471	13	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	22,132	15*	1	7,145

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

MICHAEL LIDDY,
Accounting Officer.
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
27th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	<i>£7,872,000</i>		
<i>Supplementary</i>	<u><i>351,000</i></u>	8,223	8,250
			(27)
A.2.- Travel and Subsistence			
		700	720
			(20)
A.3.- Incidental Expenses			
<i>Original</i>	<i>£390,000</i>		
<i>Supplementary</i>	<u><i>100,000</i></u>	490	581
			(91)
A.4.- Postal and Telecommunications Services			
<i>Original</i>	<i>£170,000</i>		
<i>Supplementary</i>	<u><i>50,000</i></u>	220	253
			(33)
A.5.- Office Machinery and other Office Supplies			
		250	278
			(28)
A.6.- Office Premises Expenses			
		420	422
			(2)
A.7.- Consultancy Services			
		1	-
			1
A.8.- Stores and Equipment			
		2,603	2,461
			142
OTHER SERVICES			
B.- Valuation Tribunal			
		150	130
			20
C.- Fees to Counsel and other Legal Expenses			
		50	8
			42
GROSS TOTAL			
<i>Original</i>	<i>£12,606,000</i>		Surplus of Gross Estimate Provision over Outturn
<i>Supplementary</i>	<u><i>501,000</i></u>	13,107	13,103
			4
<i>Deduct:-</i>			
D.- Appropriations in Aid			
<i>Original</i>	<i>£3,245,000</i>		Surplus of Appropriations in Aid Realised
<i>Supplementary</i>	<u><i>500,000</i></u>	3,745	3,873
			128
NET TOTAL			
<i>Original</i>	<i>£9,361,000</i>		Total Surplus to be Surrendered
<i>Supplementary</i>	<u><i>1,000</i></u>	9,362	9,230
			132

ACTUAL SURPLUS TO BE SURRENDERED:-	£131,912
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum of £100,000 received from the Vote for Increases in Remuneration and Pensions (No. 45) was spent on salaries, wages and allowances.
- A.3.- The excess results from the purchase of additional materials required for the production of maps ordered under the E.U. CAP reform schemes.
- A.4.- The excess arose because of the increased postage costs associated with the dispatch of maps required under the E.U. CAP reform schemes.
- A.5.- The introduction of the Valuation Office computer system progressed further than expected during 1993.
- A.8.- The saving arose because expenditure was less than anticipated.
- B.- The cost of running the Tribunal was not as high as anticipated in 1993.
- C.- Accurate estimation of expenditure under this subhead is not possible.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
VALUATION OFFICE			
1.	Valuation Tribunal Appeal Fees	25,000	25,600
2.	Valuation Certificate fees (23 Vict., C.4 (Sec. 9))	30,000	33,489
3.	Valuation Revision fees	330,000	213,707
4.	Fees for appeals to the Commissioner	100,000	82,425
5.	Miscellaneous	15,000	16,467
ORDNANCE SURVEY			
6.	Sales of maps		
	<i>Original</i>	<i>£1,245,000</i>	
	<i>Supplementary</i>	<i>500,000</i>	
		1,745,000	1,510,632
7.	Royalty fees	1,000,000	987,417
8.	Fees for contract mapping	480,000	990,194
9.	Miscellaneous	<u>20,000</u>	<u>12,983</u>
TOTAL			
	<i>Original</i>	<i>£3,245,000</i>	
	<i>Supplementary</i>	<i>500,000</i>	
		<u>£3,745,000</u>	<u>£ 3,872,914</u>

3. The volume of activity was less than expected.
4. The level of Appeals generally decreased in 1993.
6. Anticipated receipts from the sale of maps under the CAP reform scheme accrued in 1994 rather than 1993, as expected.
8. Receipts from contract work on road design and additional printing contracts were greater than anticipated.
9. By its nature this subhead does not lend itself to accurate estimation.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	30,285	43	-	-
Overtime and extra attendance	368,776	138	25	14,823
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	399,061	*	25	14,823

* This column has not been completed as the information would not be meaningful because a number of employees are included in more than one category.

JAMES ROGERS
Accounting Officer
VALUATION AND ORDNANCE SURVEY
29th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtairé Cuntas agus Ciste

CIVIL SERVICE COMMISSION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	1,453	1,528	(75)
A.2.- Travel and Subsistence	104	98	6
A.3.- Incidental Expenses	73	97	(24)
A.4.- Postal and Telecommunications Services	110	108	2
A.5.- Office Machinery and Other Office Supplies	150	147	3
A.6.- Office Premises Expenses	113	114	(1)
A.7.- Fees to Examiners, etc.	201	89	112
A.8.- Advertising, Printing and Examinations	592	390	202
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	2,796	2,571	225
			Surplus of Appropriations in Aid Realised
<i>Deduct:-</i>			
A.9.- Appropriations in Aid	700	807	107
			Total Surplus to be Surrendered
NET TOTAL	2,096	1,764	332

ACTUAL SURPLUS TO BE SURRENDERED:-	£332,056
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

A.3.- Excess expenditure arose due to an increase in the interview programme.

A.7.- This saving resulted from a reduction in the examination programme.

A.8.- This saving resulted from a reduction in the examination programme.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from County and Borough Councils, Harbour Authorities (No.39 of 1926 (Sec.12) and No.9 of 1946 (Sec.38))	700,000	799,689
2. Miscellaneous	-	7,078
	<u>£700,000</u>	<u>£806,767</u>

1. Receipts under this heading are difficult to estimate.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	18,096	28	-	-
Overtime and extra attendance	62,392	65	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	80,488	72*	-	-

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

JOSEPH BOYLE,
Accounting Officer.
CIVIL SERVICE COMMISSION,
27th July, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted for the salaries and expenses of the Office of the Ombudsman.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	814	789	25
A.2.- Travel and Subsistence	30	25	5
A.3.- Incidental Expenses	66	60	6
A.4.- Postal and Telecommunications Services	37	34	3
A.5.- Office Machinery and other Office Supplies	36	44	(8)
A.6.- Office Premises Expenses	47	24	23
A.7.- Consultancy and Legal Fees	15	9	6
			Surplus to be Surrendered
TOTAL	1,045	985	60

ACTUAL SURPLUS TO BE SURRENDERED:-	£59,863
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EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

A.6.- The saving arose because a programme of necessary repairs to the office building initiated in 1993 was not completed by the end of the year.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	6,647	8	-	-
Overtime and extra attendance	12,539	15	1	6,812
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	19,186	16*	1	6,812

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

F. GOODMAN,
Accounting Officer.
OFFICE OF THE OMBUDSMAN,
29th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

TRANSPORT, ENERGY AND COMMUNICATIONS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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 Energy and Communications, including certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	14,679	13,990	689
A.2.- Travel and Subsistence	916	749	167
A.3.- Incidental Expenses	515	811	(296)
A.4.- Postal and Telecommunications Services	709	703	6
A.5.- Office Machinery and Other Office Supplies	1,470	1,910	(440)
A.6.- Office Premises Expenses	862	644	218
A.7.- Consultancy Services	881	485	396
A.8.- Equipment, Stores and Maintenance	554	482	72
A.9.- Air Navigation Services Office	19,820	19,662	158
OTHER SERVICES			
ENERGY			
B.1.- Advertising and Publicity	34	17	17
B.2.- Geological Survey	215	217	(2)
B.3.- Minerals Development	25	-	25
B.4.- Energy Conservation	300	317	(17)
B.5.- Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	990	990	-
B.6.- Training of Irish Personnel in Petroleum Related Disciplines	60	50	10
B.7.- Bord na Móna - Grants for Private Bog Development	1	-	1
B.8.- Miscellaneous Payments	1	1	-
B.9.- Farms Electrification Grant Scheme	150	150	-
B.10.- Radiological Emergency Protection Plan	100	100	-
B.11.- Payments to Irish National Petroleum Corporation Ltd for maintenance of Whiddy Island Oil Terminal	1	-	1
ROAD AND RAIL TRANSPORT			
C.1.- Grants to Córas Iompair Éireann	108,400	109,056	(656)
C.2.- Córas Iompair Éireann - Redundancy Compensation	40	41	(1)
C.3.- Traffic Management Schemes	200	235	(35)
C.4.- Pension Payments and Winding up Expenses in respect of the Dublin Transport Authority	14	15	(1)
C.5.- Galway-Aran Ferry Service (Subvention)	515	522	(7)
C.6.- Rail Services	1	-	1

Vote 18

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
CIVIL AVIATION			
D.1.- Acquisition of Land, Buildings, etc., at State Airports	100	100	-
D.2.- Rent on Lands, etc., at State Airports	3	23	(20)
D.3.- Grant to Aer Rianta, cpt for payment to the Irish Airlines (General Employees) Superannuation Fund	20	-	20
D.4.- Electronic Equipment for Air Navigation Services Office	7,500	6,586	914
D.5.- Transport of Staff	35	23	12
D.6.- Grants towards the Cost of Regional/Local Airports Development	1	-	1
D.7.- Insurance Premium for Air Navigation Services	290	526	(236)
D.8.- Transfer of functions of Air Navigation Services Office	500	285	215
D.9.- Special Promotion Measure for Shannon Airport	500	93	407
D.10.- Marketing Promotion Fund for Regional Airports			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<u><i>1,500,000</i></u>		
	1,500	1,224	276
COMMUNICATIONS			
E.1.- Liabilities arising from the re-organisation of the Postal and Telecommunications Services	1	-	1
E.2.- Reimbursement of An Post for Pension Payments under Section 46(10) of the Postal and Telecommunications Services Act, 1983	900	-	900
E.3.- Grant to An Post for GPO Restoration (Grant-in-Aid) (<i>National Lottery Funded</i>)	729	729	-
MISCELLANEOUS			
F.- Subscriptions to International Organisations	3,773	3,503	270
GROSS TOTAL			
			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£165,805,000</i>		
<i>Supplementary</i>	<u><i>1,500,000</i></u>		
	167,305	164,239	3,066
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
G.- Appropriations in Aid	55,469	63,424	7,955
NET TOTAL			
			Total Surplus to be Surrendered
<i>Original</i>	<i>£110,336,000</i>		
<i>Supplementary</i>	<u><i>1,500,000</i></u>		
	111,836	100,815	11,021

ACTUAL SURPLUS TO BE SURRENDERED:-	£11,020,067
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Settlement of motor accident claims £2,673

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- The excess was due to the commitment of additional resources to training costs and expenditure on publications being higher than anticipated.
- A.5.- The excess was due to the cost of amalgamation of the computer systems following formation of the Department.
- A.6.- The saving arose because expected accommodation costs did not materialise.
- A.7.- The saving arose because a number of planned consultancies did not proceed.
- B.1.- The saving was due to a reduction in the number of publications printed.
- B.3.- Expenditure related to this subhead did not arise during the year.
- B.4.- The excess was caused by the increased demand for fuel efficiency grants and the need for improvements in the data base of energy use.
- C.3.- The excess relates to the early commencement of Dublin Transportation Task Force projects.
- D.2.- The excess was caused by the re-direction of rents previously brought to account under a different Subhead.
- D.3.- The provision was not required as no retirements involving payment of the Grant took place.
- D.4.- Savings arose because of slower than expected progress on certain projects and a reduced requirement for maintenance of equipment.
- D.5.- The saving relates to a lower than anticipated take-up of the service.
- D.7.- The excess was due to (i) the appreciating value of the US Dollar and (ii) the higher than anticipated cost of the new accident investigation insurance policy.
- D.8.- Expenditure was less than anticipated due to delay in appointment of Interim Board for Irish Aviation Authority.
- D.10.- Savings arose because a number of claims under this scheme were not received in time for processing before year end.
- E.2.- An Post superannuation funds were sufficient to meet requirements without recourse to the provision made.
- F.- The saving was due to a reduction in the contribution to Eurocontrol.

Vote 18

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986	1,251,000	1,512,708
2. Surplus on Aer Rianta c/p Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at airports	14,500,000	14,801,216
3. Terminal Air Navigation charges	4,000,000	4,000,000
4. Recoupment of En-route facility charges	25,000,000	26,994,467
5. Shanwick Communications charges	6,000,000	9,602,612
6. Recoupment for Seconded Staff	60,000	51,989
7. Road Transport Licences	292,000	391,805
8. Receipts for transport of staff	12,000	7,590
9. Receipts for data provided by the Meteorological Service	320,000	326,848
10. Recoupment from EC of air fares in respect of official travel	117,000	129,445
11. Recoupment of operating costs of Mount Gabriel Radar Station	50,000	94,402
12. Wireless Examination Fees and Transmitting Permits	900,000	999,200
13. Telecommunications Licence Fees	4,000	8,000
14. Receipts from Relay Licence Fees and MMDS Operators	1,380,000	1,225,570
15. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Act, 1960	1,059,000	2,319,777
16. Receipts from EC in respect of specific surveys	101,000	8,476
17. Geological Survey, receipts from sale of aerial photographs, maps, etc.	25,000	52,692
18. Funds provided by certain holders of exclusive offshore petroleum licences for training, education of Irish personnel	1,000	-
19. Receipts from EC in respect of Valoren Programme	1,000	12,154
20. Miscellaneous Receipts	<u>396,000</u>	<u>885,119</u>
TOTAL	<u>£55,469,000</u>	<u>£63,424,070</u>

1. There was a significant increase in the demand for services.
- 4.5. Traffic levels were higher than anticipated.
7. There was an increase in demand for permits and licences.
10. Representation at EC meetings by officials of the Department was higher than anticipated.
11. Receipts expected in 1992 were received in 1993.
12. Receipts from Business Radio and radio Link Licences were higher than anticipated.
14. Receipts from companies were less than anticipated.
15. A higher than expected number of authorisations was issued.
16. Anticipated projects did not proceed.
17. Surplus represents a higher than expected demand for the services.
19. Receipts represent the balance of grant owed to the Department under the programme.
20. Surplus was due mainly to the payment by Telecom Éireann of arrears of contribution to the ITU subscriptions.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	1,300,926	673	4	12,717
Overtime and extra attendance	452,579	481	5	9,326
Shift and roster allowances	4,097,517	937	376	8,991
Miscellaneous	-	-	-	-
Total extra remuneration	5,851,022	*	385	12,717

* A total figure would not be meaningful as some staff may be included in all four categories.

NOTES

1. The Administrative Budget allocation for the Department for 1993 was £40,406,000. The allocation was adjusted by £360,000 for allowed increases in pay giving a total budget of £40,766,000. The total saving was £1,330,000 of which an amount of £1,265,000 was carried forward to 1994.
2. Subhead D.5. includes expenditure on subsidised transport of Immigration Officials (£1,342) and Customs and Excise Staff (£2,135).
3. Ex-gratia payments totalling £158,150 were paid to one hundred and forty three officers of the Air Traffic Service in respect of buy out of untaken leave. Amounts paid varied from £137 to £5,220 (E.103/1/92 dated 1 December, 1992)
4. Five fileservers and 41 work stations were transferred to the Department of Defence and two laser printers to the Department of the Marine without payment.
5. In addition to the grants-in-aid issued from the Vote, an extra amount of £12,960 was issued to the Radiological Protection Institute of Ireland from the Vote for Increases in Remuneration and Pensions (No.45).

Vote 18

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC.
ON 31st DECEMBER, 1993

Bula Ltd	£956,296
Interest accrued as at 31st December, 1993	£4,849,194

J. LOUGHREY,
Accounting Officer,
DEPARTMENT OF TRANSPORT, ENERGY AND COMMUNICATIONS,
29th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L. McDONNELL
Ard-Reachtaire Cuntas agus Ciste

MULTI-ANNUAL CAPITAL COMMITMENTS

Project	Expenditure to 31/12/92	Expenditure 1993	Amounts to be met in future years
	£	£	£
A.N.S.O. Electronic Equipment	27,048,149	5,688,576	6,623,226

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and for payment of grants.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£9,199,000		
<i>Less Supplementary</i>	<u>220,000</u>	8,979	8,950
A.2.- Travel and Subsistence			29
<i>Original</i>	£343,000		
<i>Supplementary</i>	<u>219,000</u>	562	559
A.3.- Incidental Expenses			3
<i>Original</i>	£648,000		
<i>Supplementary</i>	<u>244,000</u>	892	874
A.4.- Postal and Telecommunications Services			18
<i>Original</i>	£660,000		
<i>Supplementary</i>	<u>33,000</u>	693	692
A.5.- Office Machinery and Other Office Supplies			1
<i>Original</i>	£480,000		
<i>Supplementary</i>	<u>74,000</u>	554	566
A.6.- Office Premises Expenses	540	564	(12)
A.7.- Consultancy Services	30	20	(24)
A.8.- Payments to the Incorporated Council of Law Reporting for Ireland	41	32	10
OTHER SERVICES			
B.- Commissions and Special Inquiries	12	10	9
C.- Legal Aid - Criminal (No. 12 of 1962)			
<i>Original</i>	£5,920,000		
<i>Supplementary</i>	<u>100,000</u>	6,020	5,989
D.1.- Compensation for Personal Injuries Criminally Inflicted	1,000	999	31
D.2.- The Irish Association for Victim Support	18	18	1
E.- Garda Complaints Board	353	350	-
			3

Vote 19

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) Than Provided
		£'000	£'000	£'000
F.-	Office of the Data Protection Commissioner	240	226	14
GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
	<i>Original</i>	<i>£19,484,000</i>		
	<i>Supplementary</i>	<i>450,000</i>	19,934	19,849
	<i>Deduct:-</i>			85
				Surplus of Appropriations in Aid Realised
G.-	Appropriations in Aid			
	<i>Original</i>	<i>£1,191,000</i>		
	<i>Supplementary</i>	<i>75,000</i>	1,266	1,338
	NET TOTAL			72
				Total Surplus to be Surrendered
	<i>Original</i>	<i>£18,293,000</i>	18,668	18,511
	<i>Supplementary</i>	<i>375,000</i>		157
ACTUAL SURPLUS TO BE SURRENDERED:-			£157,463	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Fees (cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>£55,000</u>	<u>£69,608</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead a sum of £101,000 was received from the Vote for increases in Remuneration and Pensions (No. 45).
- E.- In addition to the amount expended under this Subhead, a sum of £4,000 was received from the Vote for increases in Remuneration and Pensions (No. 45).
- F.- The provision for payment of the Salary of the Data Protection Commissioner was under-expended since, on the retirement in 1993 of the serving Commissioner, a new Commissioner was not appointed for some months. In addition to the amount expended under this subhead, a sum of £2,000 was received from the Vote for increases in Remuneration and Pensions (No. 45).

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Film Censorship Fees (Cash).			
<i>Original</i>	£404,000		
<i>Less Supplementary</i>	<u>107,000</u>	297,000	308,797
2. Recoupment of salaries, etc. of officers on secondment			
<i>Original</i>	£562,000		
<i>Supplementary</i>	<u>138,000</u>	700,000	769,901
3. Data Protection Fees			
<i>Original</i>	£180,000		
<i>Less Supplementary</i>	<u>6,000</u>	174,000	175,450
4. Miscellaneous receipts			
<i>Original</i>	£45,000		
<i>Supplementary</i>	<u>50,000</u>	<u>95,000</u>	<u>83,587</u>
TOTAL			
<i>Original</i>	£1,191,000		
<i>Supplementary</i>	<u>75,000</u>	<u>£1,266,000</u>	<u>£1,337,735</u>

2. The surplus arose because the number of staff for which recoupment was received was greater than had been anticipated. In addition the 1992 PESP arrears, which were scheduled for payment in 1994, were paid in December 1993 adding further to the receipts under this heading.

4. Receipts under this heading are difficult to estimate accurately.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	63,737	98	-	-
Overtime and extra attendance	215,113	230	4	8,057
Shift and roster allowances	-	-	-	-
Miscellaneous	17,000	94	-	-
Total extra remuneration	295,850	336*	4	8,447

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

Vote 19

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £299,000 was included in the estimate for 1993.

Ex-gratia payments totalling £11,651 were made to 11 solicitors and 2 counsel whose assignments on a number of criminal cases were technically outside the scope of the Criminal Legal Aid Scheme, 1965-1982 (S.13/8/80, S.13/9/80).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1993

<i>Commission or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31/12/1993</i>
Criminal Injuries Compensation Tribunal	1974	£259,070

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtairé Cuntas agus Ciste

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£286,657,000		
<i>Less Supplementary</i>	<u>1,000,000</u>	285,657	284,363
			1,294
A.2.- Travel and Subsistence			
<i>Original</i>	£6,356,000		
<i>Supplementary</i>	<u>2,200,000</u>	8,556	9,036
			(480)
A.3.- Incidental Expenses			
<i>Original</i>	£5,461,000		
<i>Supplementary</i>	<u>4,100,000</u>	9,561	9,366
			195
A.4.- Postal and Telecommunications Services			
<i>Original</i>	£5,289,000		
<i>Supplementary</i>	<u>400,000</u>	5,689	6,052
			(363)
A.5.- Office Machinery and Other Office Supplies			
		2,059	2,103
			(44)
A.6.- Maintenance of Garda Premises			
<i>Original</i>	£1,900,000		
<i>Supplementary</i>	<u>300,000</u>	2,200	3,012
			(812)
A.7.- Consultancy Services			
<i>Original</i>	£100,000		
<i>Supplementary</i>	<u>50,000</u>	150	140
			10
A.8.- Station Services			
<i>Original</i>	£4,583,000		
<i>Supplementary</i>	<u>100,000</u>	4,683	4,779
			(96)
OTHER SERVICES			
B.- Clothing and Accessories		2,150	2,095
			55
C.- St. Paul's Garda Medical Aid Society (Grant-in-Aid)		28	28
			-
D.- Transport			
<i>Original</i>	£7,800,000		
<i>Supplementary</i>	<u>300,000</u>	8,100	9,345
			(1,245)
E.- Communications and Other Equipment			
<i>Original</i>	£2,900,000		
<i>Less Supplementary</i>	<u>200,000</u>	2,700	2,465
			235
F.- Aircraft		1	-
			1
G.- Superannuation, etc.			
<i>Original</i>	£60,175,000		
<i>Less Supplementary</i>	<u>3,000,000</u>	57,175	55,478
			1,697

Vote 20

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) Than Provided
				£'000
H.- Witnesses' Expenses				
Original	£316,000			
Supplementary	<u>50,000</u>	366	371	(5)
GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
Original	£385,775,000			
Supplementary	<u>3,300,000</u>	389,075	388,633	442
<i>Deduct:-</i>				
I.- Appropriations in Aid				Deficiency in Appropriations in Aid Realised
Original	£14,062,000			
Less Supplementary	<u>2,500,000</u>	11,562	11,291	271
NET TOTAL				Net Surplus to be Surrendered
Original	£371,713,000			
Supplementary	<u>5,800,000</u>	377,513	377,342	171
ACTUAL SURPLUS TO BE SURRENDERED:-			£171,346	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Fees for vehicle plates (Road Transport Acts)	<u>£59,000</u>	<u>£65,594</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum of £3,320,000 was received from the Vote for increases in Remuneration and Pensions (No. 45).
- A.2.- The excess was due to an increase in subsistence allowance and the increase in the number of payments as a result of the establishment of new specialist units during 1993.
- A.4.- The excess was mainly attributable to telephone services. Expenditure is dependant on the level of usage and is difficult to estimate accurately.
- A.6.- The excess arose because expenditure on urgent, essential maintenance works was greater than had been provided for in the initial Estimate allocation. The nature of this work meant that a higher cost would be incurred at a later stage if the work was deferred.
- D.- The excess arose due to the increased maintenance costs of the Garda fleet, and the purchase of additional cars as part of a five year replacement cycle.
- E.- The entire allocation was not expended as a number of orders, although placed in 1993, were not delivered in time to allow for certification and payment.
- G.- In addition to the amount expended under this subhead, a sum of £430,000 was received from the Vote for increases in Remuneration and Pensions (No. 45).

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme			
<i>Original</i>	£4,548,000		
<i>Less Supplementary</i>	<u>245,000</u>	4,303,000	4,402,390
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	£4,759,000		
<i>Less Supplementary</i>	<u>1,000,000</u>	3,759,000	3,874,265
3. Miscellaneous Receipts			
<i>Original</i>	£4,255,000		
<i>Less Supplementary</i>	<u>1,255,000</u>	3,000,000	3,014,059
4. Receipts from Banks in respect of Cash Escort Services		<u>500,000</u>	-
TOTAL			
<i>Original</i>	£14,062,000		
<i>Less Supplementary</i>	<u>2,500,000</u>	<u>£11,562,000</u>	<u>£11,290,714</u>

4. The 1993 Contribution from the Irish Bankers Federation was not lodged to the Paymaster Generals Account until early 1994.

Miscellaneous receipts comprise the following:-

	£
Repayment of advances under Subhead A.2	29,359
Payment for services rendered by the Gardaí	287,162
Recovery in respect of damage to official vehicles and other Garda property	95,672
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	625,287
Fees for accident and malicious damage reports	474,186
Centage charge to Insurance Companies for collection of insurance premiums	54,800
Recovery of witnesses' expenses	55,971
Contributions for quarters	144,244
Taxi Licence fees	863,770
Unclassified items	<u>383,608</u>
	<u>£3,014,059</u>

STATEMENT OF LOSSES (GARDA VEHICLES, ETC.)

In forty nine accidents involving Garda Síochána vehicles, damage and other costs amounting to £55,726 was attributable to Garda personnel (S.13/7/63, S.16/1/67).

In one hundred and eighty two accidents involving Garda Síochána vehicles, damage and other costs amounting to £150,943 was not attributable to Garda personnel. In forty eight cases compensation totalling £39,170 was recovered (S.13/7/63).

In twenty four accidents involving Garda Síochána vehicles, damage and other costs amounting to £19,640 was partly attributable to Garda personnel (S.13/7/63).

In eighty four accidents involving Garda Síochána vehicles, damage and other costs amounting to £103,355 was charged where responsibility has yet to be assigned (S.13/7/63).

In three hundred and twenty three cases involving damage amounting to £143,649 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In fifteen cases compensation totalling £4,604 was recovered (S.13/7/63).

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	50,722	213	-	-
Overtime and extra attendance	13,551,227	10,826	441	17,559
Shift and roster allowances	37,852,431	12,207	448	7,483
Miscellaneous	24,831,017	12,300	12	5,789
Total extra remuneration	76,285,397	13,386*	881*	26,097

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

NOTES

Ex-gratia payments of £232,900, £30,835 and £2,291, were made in respect of the legal expenses of ten Gardaí, where legal action was taken against them, arising from actions taken by them in the performance of their duties (E.122/6/86, S.13/18/56).

Ex-gratia payments totalling £24,685, ranging from £400 to £13,626, were paid to eleven civilians as compensation, in respect of damage and loss to their private property caused by Gardaí in the performance of their duties (S.13/18/56).

Sums of £11,892, £24,796 and £13,312 were charged to Subhead A.4. in respect of postal and telecommunication services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society, respectively (S.13/6/84).

Sums of £23,272 and £47,398 were charged to Subhead A.6. in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association, respectively (S.14/1/72).

Compensation and legal costs totalling £785,927 and ranging from £62 to £62,000 was paid in one hundred and eighty two cases in respect of claims for personal injuries resulting from accidents involving Garda vehicles (S.13/18/56, S.16/1/67).

Payments totalling £3,692,247 and ranging from £265 to £1,132,655 were made in twenty six instances, where civil actions were taken against the state arising from actions taken by Gardaí in the performance of their duties (S.13/18/56, S.13/14/76).

Payments totalling £165,416 and ranging from £6,524 to £30,790 were made in respect of claims arising out of injuries received by eleven Gardaí while on duty (S.13/18/56, S.13/14/76).

Payments of £10,857 and £2,500 were made to two civilians in respect of injuries received as a result of accidents on Garda premises (S.13/18/56).

Garda transport was made available to Prisons personnel to convey prisoners to Court etc. without charge.

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment (S.4/17/63).

Air Corps helicopters and aircraft were availed of by Garda personnel during 1993 without payment.

A sum of £44,535 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors (E.145/6/80).

A sum of £35,223 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £20,680 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Benevolent Society (S.13/34/80).

A sum of £20,680 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Medical Aid Society (S.13/34/30)

GARDA SÍOCHÁNA REWARD FUND 1993

The following statement shows the total receipts proper to the Fund for the year 1993, the amount of payments in that period and the balance of the Fund at 31st December, 1993.

	£
Balance brought forward on 1st January, 1993	52,064
Receipts for year ended 31st December, 1993	13,917
	<u>65,981</u>
Payments for year ended 31st December, 1993	5,565
Balance on 31st December, 1993	<u>£60,416</u>

The receipts into the Fund for the year amounted to £13,917 as shown hereunder:-

	£
Receipts from disciplinary measures	9,990
Revenue Rewards	2,467
Fishery Rewards	1,460
	<u>£13,917</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtairé Cuntas agus Ciste

PRISONS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Prison Service, probation and welfare staff and other expenses in connection with prisons, including places of detention; for probation and welfare services; and for payment of a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	65,633	65,917	(284)
A.2.- Travel and Subsistence	576	701	(125)
A.3.- Incidental Expenses	1,703	1,916	(213)
A.4.- Postal and Telecommunications Services	400	525	(125)
A.5.- Office Machinery and Other Office Supplies	426	655	(229)
OTHER SERVICES			
B.- Buildings and Equipment	10,625	9,293	1,332
C.- Prison Services, etc.	7,719	7,753	(34)
D.- Manufacturing Department and Farm	475	403	72
E.1.- Probation and Welfare Services - Salaries, Wages and Allowances	5,015	4,793	222
E.2.- Probation and Welfare Services - Operating Expenses	775	934	(159)
E.3.- Probation and Welfare Services - Services to Offenders	2,415	2,314	101
F.- Community Service Orders Scheme	560	651	(91)
G.- Educational Services	332	369	(37)
H.- Prison Officers Medical Aid Society (Grant-in-Aid)	245	245	-
GROSS TOTAL	96,899	96,469	430
<i>Deduct:-</i>			Deficiency in Appropriations in Aid Realised
I.- Appropriations in Aid	815	800	15
NET TOTAL	96,084	95,669	Net Surplus to be Surrendered 415

ACTUAL SURPLUS TO BE SURRENDERED:-	£415,349
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Estimated daily average number of prisoners	2,290
Actual daily average number of prisoners	2,155

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum of £530,000 was received from the Vote for increases in Remuneration and Pensions (No. 45).
- A.2.- The excess was mainly due to the expenditure on Home Travel associated with prisoner escorts being greater than anticipated.
- A.3.- The excess was due to expenditure on escort and conveyance of Prisoners, Compensation, Advertising and Miscellaneous being greater than anticipated. In addition to the amount expended under this subhead a sum of £10,000 was received from the Training Initiatives Fund (Subhead C of the Vote for the Office of the Minister for Finance).
- A.4.- The excess was mainly attributed to telephone services. Expenditure is dependent on the level of usage and is difficult to estimate accurately.
- A.5.- The excess was mainly due to expenditure on Computer Equipment and Stationery Supplies being greater than anticipated.
- B.- The expenditure was less than anticipated mainly because certain building projects could not be proceeded with as planned.
- D.- The saving arose because a project to redevelop workshops at Mountjoy Prison did not go ahead as the necessary sanction for the restructuring of work and training posts had not been received.
- E.1.- In addition to the amount expended under this subhead a sum of £70,000 was received from the Vote for increases in Remuneration and Pensions (No. 45).
- E.2.- The excess was mainly due to the necessary improvements to the physical condition of offices and replacement of obsolete equipment brought about by Health and Safety Requirements. In addition there was a significant increase in the use of telephone services.
- F.- The excess was due to increased payments to sessional supervisors engaged to cater for an increased number of orders made during both 1991 and 1992.
- G.- The excess arose because of increased demand for educational facilities in Prisons.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	500,000	540,542
2. European Social Fund	100,000	32,372
3. Miscellaneous	<u>215,000</u>	<u>226,661</u>
TOTAL	<u>£815,000</u>	<u>£799,575</u>

1. The surplus occurred because of sustained high levels of production in many of the large workshops, notably Mountjoy and Arbour Hill.

2. The deficiency arose because monies due from the European Social Fund were not received by year end.

The amount of £0.032m received from the E.S.F. and shown as Appropriations-in-Aid was included in the recorded expenditure from subheads A.1 and C in 1993.

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

MULTI-ANNUAL CAPITAL COMMITMENTS

1993 Expenditure	1994 Commitments
£000	£000
5,280	7,500

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	39,359	92	-	-
Overtime and extra attendance	14,225,322	2,340	1,356	26,091
Shift and roster allowances	6,856,438	2,106	3	5,127
Miscellaneous	4,577,641	2,357	-	-
Total extra remuneration	25,698,760	2,394*	1,359	30,609

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

NOTES

Payments totalling £184,117 and ranging from £829 to £40,613 were made in respect of claims arising out of injuries received by fifteen Prison Officers while on duty (S.13/18/56, S.13/4/89).

Payments totalling £168,098 and ranging from £169 to £37,500 were made in relation to claims arising out of injuries received by twenty four prisoners (S.13/18/56, S.13/4/89).

Compensation and legal costs of £99,969, £15,276 and £3,805 were paid to three members of the Defence Forces in respect of injuries received while on duty in prisons (S.13/4/89, S.13/18/56).

Compensation and legal costs of £11,000, £9,553 and £8,000 were paid to three Gardai in respect of injuries received while on duty in prisons (S.13/18/56).

Compensation and legal costs of £23,646, £2,500 and £1,170 were paid following injuries received by three civilians in the visiting areas of prisons (S.13/18/56).

A sum of £143,000 was written off in respect of various items of stores which had become obsolete. (S.13/15/83).

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1993

	Agriculture £	Other Industries £	Total £		Agriculture £	Other Industries £	Total £
Stock in hand on 1st Jan.	75,348	707,217	782,565	Sales	40,930	505,013	545,943
Purchases	27,166	378,112	405,278	*Stock in hand on 31st Dec.	67,355	705,563	772,918
Profit	<u>5,770</u>	<u>123,244</u>	<u>129,014</u>	Write-off	<u>-</u>	<u>(2,004)</u>	<u>(2,004)</u>
	£108,284	£1,208,573	£1,316,857		£108,285	£1,208,572	£1,316,857

* Materials, £205,180; Manufactured Goods, £55,623; Tools etc., £512,115

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£		£
Amount due in respect of purchases as at 1st Jan., 1993	27,078	Amount due in respect of sales as at 1st January, 1993	45,533
Purchases during year ended 31st December, 1993	<u>405,278</u>	Sales during year ended 31st December, 1993	<u>545,943</u>
	432,356		591,476
* Amount due in respect of purchases as at 31st Dec. 1993	<u>28,864</u>	** Amount due in respect of sales as at 31st December, 1993	<u>50,934</u>
Expenditure from Subhead D. as per Appropriation Account	<u>£403,492</u>	Receipts under Subhead I.1. as per Appropriation Account	<u>£540,542</u>

* Viz. - Public Departments, £13,002; Other persons, £15,861

** Viz. - Public Departments, £19,348 ; Other persons, £31,586.

T. DALTON
Accounting Officer

COURTS

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	13,440	13,035	405
A.2.- Travel and Subsistence	900	1,150	(250)
A.3.- Incidental Expenses	253	226	27
A.4.- Postal and Telecommunications Services	894	813	81
A.5.- Office Machinery and other Office Supplies	821	636	185
OTHER SERVICE			
B. - Courthouses	2,300	1,978	322
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	18,608	17,838	770
<i>Deduct:-</i>			
			Surplus of Appropriations in Aid Realised
C.- Appropriations in Aid	1,236	1,658	422
			Total Surplus to be Surrendered
NET TOTAL	17,372	16,180	1,192
ACTUAL SURPLUS TO BE SURRENDERED:-		£1,191,942	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Courts, etc., Fees	10,000,000	9,104,300
Court Percentages (Cash)	60,000	15,000
TOTAL	£10,060,000	£9,119,300

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.2.- Expenditure arises almost entirely from travel to scheduled and special Court sittings and is difficult to estimate accurately. Also during 1993 additional expenses arose in respect of travel to seminars on the Safety, Health and Welfare at Work Act and on the Small Claims Procedures.
- A.3.- The saving arose because fewer outside training instructors were required than had been anticipated. In addition this subhead includes a large number of miscellaneous items which are difficult to estimate accurately.
- A.4.- The saving is mainly attributable to telephone services. Expenditure is dependent on the level of usage and is difficult to estimate accurately.
- A.5.- Provision was made in 1993 for the purchase, on a once off basis, of a sophisticated high-tech mailing system for the service of summonses by post. Despite extensive contacts with office machinery suppliers it has not been possible so far to obtain the necessary technical configuration.
- B.- The saving arose because various projects that had been planned did not progress as quickly as had been envisaged, notably at Galway Courthouse, The Four Courts and the new District Court Complex in Cork.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fines	1,030,000	1,349,982
2. Fees	150,000	152,533
3. Miscellaneous	<u>56,000</u>	<u>155,536</u>
TOTAL	<u>£1,236,000</u>	<u>£1,658,051</u>

1. This item, which represents money collected on foot of fines imposed by the Courts is difficult to estimate accurately.
3. The surplus was mainly due to the receipt of a contribution of £125,000 from Greencore plc towards the cost of the Greencore enquiry. The expenses of this enquiry were paid in 1991 and 1992.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	114,077	133	-	-
Overtime and extra attendance	192,833	325	1	5,058
Shift and roster allowances	-	-	-	-
Miscellaneous	13,437	72	-	-
Total extra remuneration	320,347	422*	1	6,285

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

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	8,872	8,748	124
A.2.- Travel and Subsistence	19	14	5
A.3.- Incidental Expenses	605	576	29
A.4.- Postal and Telecommunications Services	430	464	(34)
A.5.- Office Machinery and Other Office Supplies	912	766	146
A.6.- Office Premises Expenses	970	596	374
A.7.- Consultancy Services	40	35	5
			Surplus to be Surrendered
TOTAL :-	11,848	11,199	649

ACTUAL SURPLUS TO BE SURRENDERED:-	£648,615
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
	£	£
Registry Fees (cash)	12,200,000	12,565,606
Registry of Deeds Fees (cash)	1,400,000	685,523
TOTAL	<u>£13,600,000</u>	<u>£13,251,129</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.4.- The excess was mainly attributed to telephone services. The fragmentation of sections of the Registries into six separate buildings has resulted in increased telephone charges.
- A.5.- The provision for purchase and installation of computer equipment was partially underspent as a consequence of the deferral of the installation of a computer network in the Land Registry's Chancery Street building due to inadequacies in the building's electrical systems.
- A.6.- As the long term future of the Land Registry's Chancery Street building has not yet been determined, plans for major refurbishment works to the building were deferred.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	31,740	42	-	-
Overtime and extra attendance	637,907	365	22	8,585
Shift and roster allowances	-	-	-	-
Miscellaneous	8,701	60	-	-
Total extra remuneration	678,348	400*	22	9,618

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

NOTES

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

Registry of Deeds Fees: £733,796

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	138	139	(1)
A.2.- Travel and Subsistence	1	1	-
A.3.- Incidental Expenses	6	5	1
A.4.- Postal and Telecommunications Services	9	6	3
A.5.- Office Premises Expenses	10	8	2
			Surplus to be Surrendered
TOTAL	164	159	5
ACTUAL SURPLUS TO BE SURRENDERED:-			£5,436

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividends £131.00

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Overtime and extra attendance	3,616	5	-	-

NOTE

A.1.- In addition to the amount expended under this Subhead a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

ANTOINETTE DORIS
Accounting Officer
OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
11th February, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

Description of Expenditure	Amount	Date	Total	Balance

ENVIRONMENT

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants including certain grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	16,263	16,185	78
A.2.- Travel and Subsistence	1,550	1,592	(42)
A.3.- Incidental Expenses	890	993	(103)
A.4.- Postal and Telecommunications Services	1,545	1,534	11
A.5.- Office Machinery and other Office Supplies	1,630	1,683	(53)
A.6.- Office Premises Expenses	827	833	(6)
A.7.- Consultancy Services	322	149	173
HOUSING			
B.1.- Local Authority and Social Housing Programmes			
<i>Original</i>	<i>£70,795,000</i>		
<i>Supplementary</i>	<i><u>5,000,000</u></i>		
	75,795	75,586	209
B.2.- Private Housing Grants and Subsidies, etc.	15,311	15,888	(577)
B.3.- Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly	2,000	2,000	-
B.4.- Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes (<i>National Lottery Funded</i>)	500	500	-
ROADS			
C.1.- Road Works Grants	338,000	338,000	-
C.2.- Local Improvements Scheme	2,000	2,000	-
C.3.- Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles			
<i>Original</i>	<i>£11,400,000</i>		
<i>Supplementary</i>	<i><u>1,000,000</u></i>		
	12,400	12,052	348
C.4.- Other Roads Related Services	598	601	(3)
ENVIRONMENT			
D.1.- Grants for Public Water Supply and Sewerage Schemes etc., and for Contributions to Group Water Supply Schemes	119,400	118,940	460
D.2.- Group Water Supply and Sewerage Grants	2,500	2,370	130

Vote 25

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
D.3.- Environmental and Related Services	1,346	1,405	(59)
D.4.- Research, Analytical and Related Services, etc.	3,501	2,844	657
D.5.- Environmental Protection Agency	1,869	2,665	(796)
RATE SUPPORT GRANT			
E. - Grants in Relief of Rates, etc.	173,363	173,413	(50)
OTHER SERVICES			
F.1.- Fire and Emergency Services	4,230	4,272	(42)
F.2.- Grant-in-Aid Fund for Local Authority Library Service (<i>National Lottery Funded</i>)	1,850	1,850	-
F.3.- Grant-in-Aid Fund for Amenity Projects and Recreational Facilities (<i>National Lottery Funded</i>)	1,671	1,671	-
F.4.- Grant-in-Aid Fund for Provision and Renovation of Swimming Pools (<i>National Lottery Funded</i>)	1,183	1,183	-
F.5.- Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services	1,485	1,120	365
F.6.- Recoupment of Expenditure on foot of Certain Malicious Injuries	200	195	5
F.7.- Register of Electors	920	1,203	(283)
F.8.- An Bord Pleanála	1,777	1,826	(49)
F.9.- National Safety Council	500	500	-
F.10.- Grant for Temple Bar Renewal Limited and Temple Bar Properties Limited			
<i>Original</i>	£50,000		
<i>Supplementary</i>	<u>6,000,000</u>	6,050	6,006
			44
F.11.- Miscellaneous Services			
<i>Original</i>	£512,000		
<i>Supplementary</i>	<u>1,377,000</u>	1,889	1,668
			221
GROSS TOTAL			
			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£779,988,000	793,365	792,727
<i>Supplementary</i>	<u>13,377,000</u>		638
<i>Deduct :-</i>			
G. - Appropriations- in- Aid	7,664	8,040	376
NET TOTAL			
			Total Surplus to be Surrendered
<i>Original</i>	£772,324,000	785,701	784,687
<i>Supplementary</i>	<u>13,377,000</u>		1,014
ACTUAL SURPLUS TO BE SURRENDERED:-		£1,013,783	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

A.7.-Expenditure on consultancy services was lower than anticipated.

D.2.-Progress on schemes was slower than anticipated.

D.4., D.5.-The saving/excess resulted from the transfer of staff from the Environmental Research Unit to the Environmental Protection Agency. In addition, the Agency assumed responsibility for the pension payments of the former staff of An Foras Forbartha Teo.

F.5.- Claims from Local Authorities were lower than anticipated.

F.7.- Claims from Local Authorities were higher than anticipated.

F.11.-The saving resulted from the transfer of responsibility for payment of pensions of former An Foras Forbartha Teo. staff to the Environmental Protection Agency.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fees payable by Local Authorities, etc., for audit of their Accounts	1,250,000	1,642,904
2. Inspection fees in respect of the scheme of structural guarantees for new houses	300,000	480,403
3. Fees payable by applicants for driving tests	3,200,000	2,941,516
4. Receipt from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)(No. 38 of 1993)	459,000	459,380
5. Receipt from the Custom House Docks Development Authority under the Urban Renewal Act, 1986 (No. 19 of 1986)	1,650,000	1,650,000
6. Receipts from Temple Bar Renewal Ltd.	50,000	6,453
7. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EC	755,000	859,744
	<u>£7,664,000</u>	<u>£8,040,400</u>

1. Receipts in respect of Audit Fees included arrears from earlier years.

2. The number of houses registered with the Scheme was greater than anticipated.

3. Driving test applications were less than anticipated.

6. Reimbursement of legal expenses was lower than expected.

7. These receipts are difficult to forecast precisely and vary from year to year.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	139,362	152	3	5,457
Overtime and extra attendance	347,033	231	12	10,629
Shift and roster allowances etc.	25,680	33	-	-
Miscellaneous	14,797	53	-	-
Total extra remuneration	526,872	*	15	10,629

* Column has not been completed as the information would not be meaningful because some employees are included in more than one category.

NOTES

1. In addition to the amount expended from this Vote, a sum of £138,410 received from the Vote for Increases in Remuneration and Pensions (No. 45), was spent on salaries, wages and allowances under subheads C.3. (£47,000), C.4. (£3,970), D.4. (£37,700), D.5. (£5,270), F.7. (£12,500), F.8. (£23,500), F.9. (£3,120) and F.11. (£5,350)
2. A sum of £214,997 was paid by the Department from its own resources to meet the Subhead A.1. cost of PESP arrears in 1993.
3. As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £265,000 was included in the Estimate for 1994.
4. A total of £324,722 was charged to A.1. in respect of staff assigned to An Bord Pleanála (£117,728); the Rent Tribunal (£51,626); the Fire Services Council (£103,038) and the National Safety Council (£52,330), respectively.
5. A total of £17,828 was expended in connection with legal actions (compensation for injury claims) taken against the Department by a member of staff and a member of the public.
6. The outturn shown in subheads C.1., D.1., D.3., D.5. and F.10. includes expenditure in respect of activities co-financed from the European Regional Development Fund.
7. In addition to funds received from the Vote, Temple Bar Properties Ltd. received £2m from the European Regional Development Fund in 1993.
8. Up to 31 December 1993, House Improvement Grants totalling £215,353 (£13,600 in 1993) were paid to applicants who had been found to be ineligible after grant approval was given. These payments were made under Section 38 of the Housing Act, 1966 with the sanction of the Minister for Finance (S.74/27/85).
9. A sum of £68,510 was written off in respect of the outstanding balance of a Local Loans Fund loan to a local authority in respect of a voluntary housing scheme (S. 74/2/93 and S. 74/29/86).
10. A payment of £1,377,523 was made from Subhead F.11 to meet an award made against Ireland by the European Court of Human Rights in the case of Pine Valley Developments Ltd. & Others V Ireland. This case arose out of a planning appeal decision made by the Minister for Local Government in March, 1977. The Court found that a property developer and one of his associated companies suffered discrimination contrary to the European Convention on Human Rights as in its view, the developers in question were excluded from the benefits of the provisions of the Local Government (Planning and Development) Act, 1982, which retrospectively validated

certain planning permissions whose validity was affected by a Supreme Court ruling (Department of Finance Sanction dated 7th May, 1993).

**GRANT-IN-AID FUND FOR THE TASK FORCE ON SPECIAL HOUSING AID
FOR THE ELDERLY, ETC.**

Account of Receipts and Payments in the year ended 31st December, 1993

Receipts	£	Payments	£
Balance at 1st January, 1993	6,281	Expenditure (<i>see Schedule</i>)	2,000,000
Grant-in-Aid: Special Housing Aid for the Elderly (Subhead B.3.)	2,000,000	Balance at 31st December, 1993	6,281
	<u>£2,006,281</u>		<u>£2,006,281</u>

SCHEDULE

**TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, etc.
Payments in the year ended 31st December, 1993**

<i>Payee</i>	<i>Amount</i> £	<i>Amount</i> £
Health Boards:		
Eastern Health Board	357,000	
Southern Health Board	254,000	
Western Health Board	344,000	
North-Western Health Board	266,000	
North-Eastern Health Board	212,000	
Midland Health Board	196,000	
South-Eastern Health Board	207,000	
Mid-Western Health Board	<u>164,000</u>	
TOTAL		<u>£2,000,000</u>

**GRANT-IN-AID FUND FOR COMMUNAL FACILITIES IN VOLUNTARY HOUSING
SCHEMES**

(NATIONAL LOTTERY FUNDED)

Account of Receipts and Payments in the year ended 31st December, 1993

Receipts	£	Payments	£
Balance at 1st January, 1993	NIL	Expenditure (<i>see Schedule</i>)	500,000
Grant-in-Aid: Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	500,000	Balance at 31st December, 1993	NIL
	<u>£500,000</u>		<u>£500,000</u>

SCHEDULE

GRANT-IN-AID FUND FOR COMMUNAL FACILITIES IN VOLUNTARY HOUSING SCHEMES

Payments in the year ended 31st December, 1993

<i>Local Authority</i>	<i>Project</i>	<i>Amount</i>
		£
Dublin County Council	National Association of Building Co-operatives, Parslickstown, Dublin 15.	10,000
	National Association of Building Co-operatives, Castlefarm, Swords.	10,000
	National Association of Building Co-operatives, Avonbeg Drive, Tallaght.	7,160
Kerry County Council	Social Action Group, Rathmore.	14,000
Mayo County Council	Knock Shrine Association, Eskermorilly, Knock.	26,882
	St. Vincent de Paul, Ballagherreen Road, Charlestown.	40,500
Offaly County Council	Tullamore Housing Association Ltd., Tullamore.	20,000
Wexford County Council	Respond, Westland's Est., Wexford.	45,458
	Wexford (County) Community Workshop, Bellefield, Enniscorthy.	50,000
Wicklow County Council	Carnew Community Care, Gorey Rd., Carnew.	2,000
Cork Corporation	Respond, South Douglas Road, Cork.	54,000
	S.H.A.R.E., Mount St. Joseph, Cork.	6,000
Dublin Corporation	Salvation Army, Granby Court, Granby Row.	<u>214,000</u>
	TOTAL	<u>£500,000</u>

**GRANT-IN-AID FUND FOR LOCAL AUTHORITY LIBRARY SERVICE
(NATIONAL LOTTERY FUNDED)**

Account of Receipts and Payments in the year ended 31st December, 1993

Receipts	£	Payments	£
Balance at 1st January, 1993	NIL	Expenditure (<i>see Schedule</i>)	1,850,000
Grant-in-Aid: Local Authority Library Service (Subhead F.2.)	1,850,000	Balance at 31st December, 1993	NIL
	<u>£1,850,000</u>		<u>£1,850,000</u>

**SCHEDULE
GRANT-IN-AID FUND FOR LOCAL AUTHORITY LIBRARY SERVICE
Payments in the year ended 31st December, 1993**

<i>Library Authority</i>	<i>Project</i>	<i>Amount £</i>
Cavan County Council	Bailieborough Branch Library	1,570
Carlow County Council	Muinebheag Branch Library	2,626
Clare County Council	Ennis and Shannon Libraries	3,175
	Killaloe Branch Library	37,877
	Ennis, Library H.Q.	72,000
Cork County Council	Clonakilty Library	12,954
	Computerisation	40,000
Cork Corporation	Computerisation	40,000
Donegal County Council	Library Vans	870
	Letterkenny Branch Library	50,000
Dublin County Council	Blanchardstown, Rathbeale, Cumberland House, Castletymon and Ballyroan Libraries and Mobile Libraries	140,473
Dublin Corporation	ILAC, Finglas, Donaghmede and Marlboro Street Libraries	117,374
Galway County Council	Hynes Building, Island House and City Libraries and Library Vans	45,407
Kerry County Council	Tralee Library and Books	12,558
	Mobile Library Van	38,287
Kildare County Council	Maynooth and Celbridge Libraries	8,272
	Mobile Library	77,312
Kilkenny County Council	Graiguenamanagh Books and Loughboy and John's Quay Libraries	17,752
Leitrim County Council	Book Loans	1,151
Limerick County Council	Adare Regional Library	295,781
Limerick Corporation	Granary and City Libraries	45,330
Longford County Council	Granard Library	2,783
Louth County Council	Dundalk Branch Library	259,821
	Computerisation	31,479

Vote 25

<i>Library Authority</i>	<i>Project</i>	<i>Amount £</i>
Meath County Council	Athboy Library	2,730
Offaly County Council	Ferbane and Clara Libraries and Bookstock	16,159
Sligo County Council	Mobile Library	36,357
Tipperary Joint Library Council	Thurles and Cahir Libraries	8,500
	Nenagh Branch Library	38,952
Tipperary (NR) County Council	Clonmel Library	5,933
Tipperary (SR) County Council	Clonmel Library	26,696
Waterford County Council	Book Loan	4,424
Westmeath County Council	Athlone Library	2,250
Wexford County Council	Library H.Q.	18,791
	Enniscorthy Branch Library	280,227
Wicklow County Council	Enniskerry Library and Book Loan	8,337
	Greystones Branch Library	43,292
	An Comhairle Leabharlanna	2,500
	TOTAL	<u>£1,850,000</u>

GRANT-IN-AID FUND FOR AMENITY PROJECTS AND RECREATIONAL FACILITIES
(NATIONAL LOTTERY FUNDED)
Account of Receipts and Payments in the year ended 31st December, 1993

Receipts	£	Payments	£
Balance at 1st January, 1993		Expenditure (<i>see Schedule</i>)	
1988 Scheme	80,468	1988 Scheme	60,469
		1990 Scheme	418,438
		1991 Scheme	1,252,278
Grant-in-Aid: Amenity Projects and Recreational Facilities (Subhead F.3.)	1,671,000	Balance at 31st December, 1993 . .	20,283
	£1,751,468		£1,751,468

SCHEDULE
GRANT-IN-AID FUND FOR AMENITY PROJECTS AND RECREATIONAL FACILITIES
Payments in the year ended 31st December, 1993

<i>Local Authority</i>	<i>Project</i>	<i>Amount</i> £
Cavan County Council	Cavan Swimming Pool	330,000
	St. Emans Hall Committee, Kingscourt	2,850
Clare County Council	Kilmaley Hall Committee	4,000
	Ballinruan Community Centre Committee	2,000
Cork County Council	*Courtmacsherry Development Association	4,000
	**Courtmacsherry Development Association	15,000
	Blamey G.A.A.	2,350
	Avondale United F.C.	4,000
	Delaney Rovers G.A.A. Club	5,000
	Bandon R.F.C.	2,000
	Cobh Ramblers F.C.	8,000
	Ballinspittle Community Centre Limited	1,000
	St. Colman's Scout Unit, Cobh	10,000
	Passage West Area Dev. & Env. Association	3,000
	Boherbue G.A.A. Club	5,000
	Dromtariffe G.A.A. Club	5,000
	Tullylease Community Sports Field	3,000
	Knocknagree G.A.A. Club	4,000
Donegal County Council	*Milford Tidy Towns Committee	1,200
	*Drumkeen United F.C.	5,000
	St. Bridget's Youth Club, Clonmany	1,000
	Twin Towns Pitch and Putt	1,915

Vote 25

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Dublin County Council	*Balrothery Community Enterprise, Balbriggan	3,000
	*Brookfield Community Centre Limited	3,460
	*Fingal Heritage Centre	2,000
	*Huntstown Community Centre Committee	20,000
	*Killinarden Family Resource Centre	158
	*Whitechurch and Edmondstown Youth and Community Centre	10,000
	*38th C.B.S.I., Rush	5,000
	*Blanchardstown Travellers Support Group	3,000
	*Castleknock Celtic F.C.	20,000
	*Hills Cricket Club, Skerries	77
	*Palmerstown Rangers F.C.	10,000
	*St. Mary's Boxing Club, Tallaght	30,000
	*Swords Lawn Tennis Club	4,000
	Ballybrack Killiney over 50's Society	20,000
	Blakestown Community/Resource Centre, Mulhuddart	2,000
	Huntstown Community Centre, Blanchardstown	5,000
	Killinarden Enterprise Group, Tallaght	5,000
	Lusk Community Council	3,000
	North Clondalkin Community Development Programme	1,543
	Old Yellow Walls Residents Association, Malahide	2,000
	St. Aengus Parish Community Centre Project, Tallaght	22,000
	St. Ciarans Parish, Hartstown	5,000
	Tallaght Senior Citizens Club	12,000
	38th CBSI, St. Maurs, Rush	4,000
	Balbriggan Social Services Centre	1,000
	CYMS, Loughshinny, Skerries	129
	County Dublin V.E.C., Collinstown Park, Clondalkin	5,000
	Hills Cricket Club and St. Mobhi Foróige Club	2,000
	Rathfarnham Athletic Club	5,000
	Skerries Tennis Club	2,000
	St. Marks F.C., Clondalkin	1,500
	St. Maurs Pipe Band, Rush	1,000
	Balbriggan Cricket Club	3,000
	Fingallians Gaelic Football and Athletic Club, Swords	2,000
	Glebe North A.F.C., Balbriggan	5,000
	Lusk United	2,000
	Malahide Rugby Football Club	4,000
	Naomh Barróg G.A.A. Club, Kilbarrack	5,000
	St. Colmcilles G.F.C., Swords	2,000
	St. Sylvester's G.A.A. Club, Malahide	4,000
	Suttonians Hockey Club, Sutton	3,000
	Swords Celtic Football Club	7,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Dublin County Council (cont'd)	Whitechurch Basketball Association	3,090
	164th Unit CBSI, Brackenstown, Swords	107
	Baldoyle Boating and Sailing Project	2,000
	Glencullen Y.C.	621
Galway County Council	*Kilrickle Community Hall	3,450
	*Killimor G.A.A.	5,000
	*Padraig Pearse G.A.A.	3,000
	*Mullagh G.A.A.	5,000
	*Tynagh Community Centre	2,500
	**Kiltartan/Gregory Cultural Society	10,000
	Ballinasloe 850th Celebrations	3,045
	Ballygar / Toghergar / Newbridge Social Services	2,000
	Clontuskert Community Development Association	4,000
	Kilbegnet/Ballinakill Historical Society	4,000
	Skehana Community Council	4,000
	Pony Riding for Disabled, Portumna Branch	1,500
	Comhar Caomhan Teo, Inis Óirr	4,000
	Menlough Pitch Development	4,000
	Coiste Páirc Scoil Sailearna	3,000
	Mercy Convent, Woodford	4,000
Cappataggle Sportsfield Committee	4,000	
Duggan Park Development Committee	4,000	
Cumann Peile Naomh Conall	5,600	
Padraig Pearse G.A.A. Club	4,000	
Killimordaly Tennis Club	3,000	
Kerry County Council	Caherciveen Community Centre Committee and Kerry Co.	4,000
	Annascaul Development Association	3,000
	Riocht Athletic Club	5,000
	Waterville G.A.A. Club	4,000
	Castleisland Desmonds G.A.A. Club	5,000
Ballylongford Regatta and Boat Club	2,000	
Kildare County Council	*Two Mile House Community and Sports Complex Committee	5,000
	*Wolfe Tone Brass and Reed Band	2,000
	*Kilcock G.A.A.	5,100
	*Newbridge Town A.F.C.	5,000
	Celbridge Town A.F.C.	2,000
	Kill G.A.A. Club	4,000
Round Towers G.F.C.	10,000	

Vote 25

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Kilkenny County Council	*Thomastown Community Council	5,000
Laois County Council	*Mountrath - St. Fintan's Hall	2,000
	*Laois G.A.A. (O'Moore Park)	4,000
	*Portarlinton Boxing Club Committee	2,000
	*Scenic Development at Emo Village	2,000
	*Riverside Walk, Portlaoise	2,000
	Mountrath St. Vincent De Paul	4,000
	Crettyard G.A.A. Club	2,500
	St. Brigids Community Action Programme	2,000
	Aghaboe Abbey Preservation Committee	1,000
	Errill Junior Tidy Towns Committee	500
Leitrim County Council	Drumkeerin Foróige Club	2,000
	Bornacoola Community Development Association	2,000
	Fenagh G.A.A. Club	2,000
	Drumkeeran Tidy Towns Committee	3,000
	Fenagh Graves Committee	3,000
	Ballinamore/Drumreilly Lake Development Committee	2,000
	Father Charles Meehan Commemorative Society	1,000
Limerick County Council	*Glin Community Centre	4,000
	Cappagh Muintir-na-Tíre	1,000
	Castletown Cemetery Committee	1,000
	Dromin/Athlaccá G.A.A. Club	2,000
	Feenagh Community Council	1,600
	Kilfinny Community Council	1,000
	Kilmallock Youth Centre	2,000
	Newcastle West A.F.C.	2,000
	Pallaskenry G.A.A. Club	2,000
Longford County Council	Devine Crescent Residents Association	3,000
Louth County Council	*Joseph's Youth Group, Dundalk	1,079
	Dundalk Branch Library	38,000
	Coiste, All-Ireland POC FADA	2,000
	Trustees of Dundalk Bridge Club	5,000
	Star and Crescent Recreation Centre	3,000
	Collon Development Association	2,000
	Albion Rovers Football Club	1,000
	Oliver Plunketts, G.F.C.	4,000
Mayo County Council	*Belmullet Sea Angling Club	3,000
	*Islandeady Community Council	270
	*Snugboro Foróige	1,700
	*Ballycroy Community Council	2,000
	Belmullet Branch Library	39,300
	Roundforth Community Centre	1,560

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Mayo County Council (Cont'd)	Killasser Community Centre Committee	1,000
	Killala Coast and Cliff Rescue Service	3,000
	Achill Sub-Aqua Search and Cliff Rescue Unit	886
	Sportlann Management Committee	5,000
	Knockmore G.A.A. Club	3,000
	Ballyhaunis G.A.A. Community Development Club	4,000
	Belmullet Tennis Club	2,756
	Kiltane G.A.A. Club	3,000
Meath County Council	*Catholic Boy Scouts of Ireland (Navan Branch)	2,000
	*Gibbstown - Coiste na nÓg	2,000
	*Navan Tennis Club	5,000
	Dunshaughlin Community Centre	10,000
	Killyon Hurling Club	2,000
	Curraha G.F.C.	4,000
	Longwood G.A.A. Club	5,000
	Kilmessan Bowls Club	1,000
	Trim Tennis Club	3,000
Navan and District Anglers Association	3,000	
Monaghan County Council	Ballinode Community Centre	1,000
	Tydavnet Village Community Centre	2,000
Offaly County Council	*Tullamore Tennis Club	5,000
	Birr U.D.C.	3,000
	St. Joseph's Terrace	2,000
Roscommon County Council	*Ballinagare Community Centre	10,000
	**Castlecoote Village	1,969
	Cloonycolgan Community Centre Committee	1,000
	Lough Harps Soccer Club	5,000
	St. Dominics G.A.A.	1,955
	St. Comans Handball Club	1,300
	Boyle Water Sports and Leisure Club	6,000
	St. Teresas Guide Co-Irish Girl Guides	2,000
	Tarmonbarry Tidy Towns and Development Association	4,000
	Oakport Development Association	6,000
	Rooskey Residents Association	1,000
	Cloontuskert Cemetery Committee	1,500
Tipperary N.R. County Council	*Loughmore G.A.A. Club	2,500
	*Roscrea Tidy Towns	3,000
	Thurles Order of Malta	2,500
	Cloughjordan Macra na Feime	1,000
	Killeen Hall Committee	2,000
	Ballyskenach G.A.A. Club	1,000
	Horse and Jockey Handball Club	1,000

Vote 25

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>	
Tipperary N.R. County Council (Cont'd)	Knock Sports Club	1,000	
	Moneygall G.A.A. Club	2,000	
	Two-Mile-Borris Soccer Club	2,000	
	County Camogie Board, the Ragg Playing Field	3,000	
	Silvermines Community Soccer and Athletic Club	2,000	
	Save Lofty Bog Project	2,500	
	Nenagh Tennis Club	2,000	
Tipperary S.R. County Council	St. Oliver Plunkett's Parish, Clonmel	9,000	
Waterford County Council	Kilmacthomas G.A.A. Club	4,000	
	Abbeyside Football Club	4,000	
Westmeath County Council	Loughnavally Parish Committee	4,000	
	Athlone Order of Malta	3,000	
	Willow Park and Area Sports and Social Club	4,000	
	Kilbeggan Pitch and Putt Club	1,500	
	Loreto College, Mullingar	5,000	
Wexford County Council	*Ferns Development Association	1,808	
	*Bridgetown Handball Club	1,000	
	Parish Hall, Oylegate	2,000	
	Enniscorthy Hurling and Football Club and Youth Club	10,000	
	Taghmon Community Centre	4,883	
	Wexford Male Voice Choir	2,000	
	P.J. McCall Cultural and Reference Centre	500	
	North End United A.F.C.	1,000	
Wicklow County Council	*Little Bray Family Resource and Development Centre	3,000	
	*Donard Handball Club	2,000	
	**Rathdrum Amenity Park	7,100	
	Clonmore Parish Community Development Committee	5,000	
	Little Bray Family Resource and Development Centre	5,000	
	Arklow Geraldines Hurling and Football Club	1,500	
	County Wicklow Community Games	1,691	
	Stratford G.F.C. Field Development Committee	5,000	
	Annacurra Field Committee	5,000	
	Greystones Bowling Club	1,000	
	Greystones Branch Library	9,700	
	Cork Corporation	*Iona Basketball Club	10,000
		*Knocknaheeny Hollyhill Youth Committee	15,000
Butter Exchange Brass Band		4,000	
Cumann Garran na mBráthar		10,000	
Cork County Cricket Club		1,120	
	Bride Valley Park	5,000	

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Dublin Corporation	*Darndale Community Centre	5,981
	*St. Canices Barn Church, Finglas	3,045
	*Prussia Street Parish Centre	6,410
	*Rivermount Boys F.C., Finglas South	25,000
	*St. Mary's Place, off Dorset Street	40,000
	*Walkinstown Parish Youth Centre	8,000
	*Bonnybrook Enterprise Action Group	5,510
	*Dublin Homing Pigeon Club, Ballybough	5,000
	*Walkinstown Youth Club	5,000
	**St. Michael's Parish Youth and Community Centre	8,000
	**Darndale Youth and Community Services	13,400
	**Home Farm F.C. Schoolboys	5,000
	Bonnybrook/Coolock Youth Services	8,000
	Cherry Orchard Community Association	1,100
	Community Pre-school Playgroup Federation	57
	Rialto Development Association	8,000
	St. Finbar's Parish Community Playschool	4,000
	St. Michael's Parish Youth and Community Centre	10,000
	Glasnevin Village Community Hall Committee	5,000
	Lorcan Estate Residents Association	5,000
	Oakwood Residents Association	3,920
	The Carmichael Centre for Voluntary Groups	12,000
	116th Bonnybrook Catholic Boy Scouts of Ireland	2,000
	76th and 122nd C.B.S.I./Finglas	3,000
	Dublin Homing Pigeon Club, Ballybough	3,000
	St. Mary's Youth Club, Ballyfermot	4,000
	Ventry Park Youth Club, Cabra West	1,500
	St. Monica's G.A.A. Club, Edenmore	5,000
	Kilmore West Recreation Centre	843
	W.F.T.A. Schoolboys Football Club, Finglas	3,057
	Ballymun Kickham's G.A.A. Club	10,000
	Charleville Lawn Tennis Club, Glasnevin	2,000
	Craobh Chiaráin G.A.A. Club, Donnycarney	5,000
	Nethercross Tennis Club, Finglas	4,000
	Tolka Rovers Football and Sports Club, Finglas	10,000
	Culverting Stream at Donaghmede	8,000
	Football Pitch, Artane	5,000
	Development at St. Anne's Park	5,000
	Dominican College, Griffith Avenue	300
	Terenure College Lake Restoration Committee	8,000
	Dublin Civic Trust	75,000

Vote 25

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Dun Laoghaire Corporation	*Community Centre, Loughlinstown	25,683
	*Play area in Glendruid	5,000
	*Mountwood/Fitzgerald Park Resource Centre	5,000
	Dalkey Village	5,000
	Loughlinstown Youth Group	3,000
	Killiney Beach Awareness Group	1,000
Galway Corporation	*Ballybane Community Centre	10,000
	Arus Bothar na Tra, Salthill	8,000
	Corrib Rowing and Yachting Club	3,000
Waterford Corporation	*Red Kettle Theatre Company	20,000
	*Waterford Boat Club	507
	St. Patrick's Brass Band	9,000
	St. Saviours G.A.A. Club	20,000
	St. Paul's Handball Club	4,000
	St. John's Park Residents Association	<u>2,500</u>
	TOTAL	<u>£1,731,185</u>

**=Allocations made under the 1988 Scheme, paid in 1993

*=Allocations made under 1990 Scheme, paid in 1993

All other payments relate to allocations made in 1991 or re-allocations of savings.

GRANT-IN-AID FUND FOR PROVISION AND RENOVATION OF SWIMMING POOLS

(NATIONAL LOTTERY FUNDED)

Account of Receipts and Payments in the year ended 31st December, 1993

Receipts	£	Payments	£
Balance at 1st January, 1993	NIL	Expenditure (<i>see Schedule</i>)	1,183,000
Grant-in-Aid: Provision and Renovation of Swimming Pools (Subhead F.4.)	1,183,000	Balance at 31st December, 1993	NIL
	<u>£1,183,000</u>		<u>£1,183,000</u>

SCHEDULE

GRANT-IN-AID FUND FOR PROVISION AND RENOVATION OF SWIMMING POOLS

Payments in the year ended 31st December, 1993

<i>Local Authority</i>	<i>Swimming Pool</i>	<i>Amount £</i>
Fermoy U.D.C.	Fermoy	301,163
Letterkenny U.D.C.	Letterkenny	65,932
Wexford Corporation	Ferrybank	45,900
Limerick Corporation	Roxboro	21,025
Cavan U.D.C.	Cavan	<u>748,980</u>
	TOTAL	<u>£1,183,000</u>

BRENDAN O'DONOGHUE
Accounting Officer,
DEPARTMENT OF THE ENVIRONMENT
18th April, 1994

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts are correct, subject to the observations in my report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

**MULTI-ANNUAL CAPITAL COMMITMENTS
(Projects costing £10 million or more)**

1.WATER/SEWERAGE PROJECTS

Project	Cumulative amount spent up to 31st December 1992 £'000	Amount spent in 1993 £'000	Amount to be met in subsequent years £'000
Ballymore Eustace Water Scheme (Stage 1B)	12,215	2,902	2,975
Castletroy Sewerage Scheme	7,532	1,707	1,359 (a) (b)
Greystones Sewerage Scheme	110 (d)	3,100	16,790
Killybegs Water Scheme	9,725	3,203	2,747 (a)
Wexford Main Drainage Stage 1 (Town Sewers)	352 (d)	2,405	7,533

2.ROAD PROJECTS

Bunratty By-Pass	14,347	800 (a)	-
Cahir By-Pass	11,650	45	-
Clonee By-Pass	11,187	1,300 (a)	-
Cork-Mallow Road (Stage 2)	32,890	9,305	5,200 (a)
Dunkettle/Carrigtwohill	8,659	9,325	30,516 (a)
Dunleer By-Pass	20,955	6,500	1,020 (a)
Glenmore/New Ross	13,248	274	1,478 (a)
Lucan/Kilcock	17,723	13,418	30,082 (a)
Minish-Curraghlass (Kerry)	100 (d)	2,421	12,700

Project	Cumulative amount spent up to 31st December 1992 £'000	Amount spent in 1993 £'000	Amount to be met in subsequent years £'000
Mullingar By-Pass	8,062	5,330	5,570 (a)
Navan Road	32,981	2,700	1,000 (a)
Newbridge/Kilcullen By-Pass	36,269	13,000	10,731 (a)
Newtown Mountkennedy By-Pass	14,690	200	-
Northern Cross Route (Dublin)	9,658	9,684	40,658 (a)
Portlaoise By-Pass	6,841	7,833	26,067 (a)
Shankill/Bray By-Pass	20,512	2,498	1,490 (a)
Southern Ring Road Stage 1 (Cork)	24,498	7,700	5,802 (a)
Western Parkway (Dublin)	45,740	2,061	100 (a)

3. FIRE PROJECTS

Project	Cumulative amount spent up to 31st December, 1992 £'000	Amount spent in 1993 £'000	Amount to be met in subsequent years £'000
Computer Assisted Mobilisation Project	1,321 (c)	2,222	11,457

(a) Updated since 1992 Account.

(b) An additional £1.5m has been provided by the Shannon Free Airport Development Company Limited (SFADCo).

(c) Omitted from 1992 Account.

(d) Excluded from 1992 Account as contractual commitments had not been entered into at that time.

NOTE : The Longford By-Pass Project is excluded from the 1993 Account as its revised costs are below £10m.

OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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, for certain services administered by that Office and for payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	18,060	17,894	166
A.2.- Travel and Subsistence	1,324	1,409	(85)
A.3.- Incidental Expenses	388	424	(36)
A.4.- Postal and Telecommunications Services	1,330	1,447	(117)
A.5.- Office Machinery and other Office Supplies	1,518	1,297	221
A.6.- Office Premises Expenses	872	887	(15)
A.7.- Consultancy Services			
<i>Original</i>	<i>£584,000</i>		
<i>Less Supplementary</i>	<i><u>250,000</u></i>		
	334	173	161
OTHER SERVICES			
B.1.- Grant-in-Aid Fund for General Expenses of Adult Education Organisations	250	250	-
B.2.- Transport Services			
<i>Original</i>	<i>£35,154,000</i>		
<i>Supplementary</i>	<i><u>500,000</u></i>		
	35,654	35,658	(4)
B.3.- International Activities	543	516	27
B.4.- International Activities (<i>National Lottery Funded</i>)	849	743	106
B.5.- Research and Development Activities	632	625	7
B.6.- Teachers' Centres	284	289	(5)
B.7.- Expenses of National Council for Curriculum and Assessment	450	484	(34)
B.8.- Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	48	48	-
B.9.- Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities (<i>National Lottery Funded</i>)	17,404	17,404	-
B.10.- Grants for the provision of Recreational Facilities (<i>National Lottery Funded</i>)	700	352	348
B.11.- Grants for the provision of Major Sports Facilities (<i>National Lottery Funded</i>)			
<i>Original</i>	<i>£4,250,000</i>		
<i>Supplementary</i>	<i><u>750,000</u></i>		
	5,000	5,000	-
B.12.- Grants to Colleges providing Courses in Irish (<i>National Lottery Funded</i>)	512	548	(36)
B.13.- Publications in Irish (<i>National Lottery Funded</i>)	861	503	358

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
B.14.- Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid) (<i>National Lottery Funded</i>)	713	713	-
B.15.- Royal Irish Academy of Music - General Expenses (Grant-in-Aid) (<i>National Lottery Funded</i>)	927	927	-
B.16.- Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (<i>National Lottery Funded</i>)	58	58	-
B.17.- E.C. Lingua Programme	11	11	-
B.18.- Promotion of Ireland an as International Education Centre	180	98	82
B.19.- Miscellaneous			
<i>Original</i>	<i>£1,000</i>		
<i>Supplementary</i>	<i>80,000</i>		
	81	100	(19)
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£87,903,000</i>		
<i>Supplementary</i>	<i>1,080,000</i>		
	88,983	87,858	1,125
<i>Deduct:-</i>			Deficiency in Appropriations in Aid Realised
C.- Appropriations in Aid	964	897	67
NET TOTAL			Net Surplus to be Surrendered
<i>Original</i>	<i>£86,939,000</i>		
<i>Supplementary</i>	<i>1,080,000</i>		
	88,019	86,961	1,058

ACTUAL SURPLUS TO BE SURRENDERED:-	£1,057,813
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	£390
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.7.- The saving was due to delays in the commencement of some consultancy studies and more I.T. development work being carried out in-house than had originally been planned.
- B.3.- The saving was due partly to favourable exchange rate fluctuations during 1993 and to certain projects not proceeding to the extent originally planned.
- B.4.- Expenditure was less than anticipated because the number of exchanges under cultural agreements was less than expected and savings arose in Ireland's contribution to UNESCO due to a favourable punt/dollar exchange rate.
- B.7.- The excess was due to additional work connected with the introduction of the Leaving Certificate Applied Programme.
- B.10.- The saving arose because voluntary organisations failed to reach the expected level of construction activity.
- B.12.- The number of students attending courses was greater than expected.
- B.13.- The saving resulted from delays in printing schedules during 1993.

Vote 26

B.18.- Savings arose from the delay in establishing the Advisory Council for English Language Schools.

B.19.- The excess was due to expenditure on the National Education Convention.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Sales of publications in Irish	345,000	333,439
2. Recoupment of certain travelling and subsistence expenses from the E.U.	77,000	80,058
3. Contributions from the E.U. for Educational Activities	125,000	155,782
4. Receipts from European Social Fund in respect of computerisation of the Administration of ESF funded training programmes	250,000	15,912
5. Recoupment of salaries, etc., of officers on secondment	157,000	185,370
6. Miscellaneous	<u>10,000</u>	<u>126,515</u>
TOTAL	<u>£964,000</u>	<u>£897,076</u>

3. EU receipts expected in 1994 were received in 1993.

4. Project did not proceed as quickly as expected.

5. Recoupment of salaries was greater than expected due to an increase in the number of officers on secondment.

6. Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancellation of out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate, were greater than expected.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	118,949	126	-	-
Overtime and extra attendance	522,197	316	25	9,566
Shift and roster allowances	-	-	-	-
Miscellaneous	39,507	129	-	-
Total extra remuneration	680,653	*	25	9,566

* - Some individuals received payments in more than one of these categories.

NOTES

Expenditure charged to Subhead A.3. included £42 in respect of an *ex-gratia* payment made in 1993 to an officer who sustained minor injuries in the course of his work (E109/83/67).

Expenditure charged to Subhead A.3. included four *ex-gratia* payments totalling £434 made to officers who suffered loss of personal property in the course of their official duties (D.P.S.3/77).

In addition to the amount expended under this Vote, sums amounting to £290,000 in total were received from the Vote for Increases in Remuneration and Pensions (No.45) and expended to the value shown on the services covered by the following subheads:-

A.1.	265,000
B.14	10,000
B.15	15,000

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £349,000 is included in the estimate for 1994.

MULTI-ANNUAL CAPITAL COMMITMENTS

	Recreational Facilities Scheme Subhead B.10.	Major Sports Facilities Subhead B.11	Total
	£	£	£
Expenditure in 1993	352,510	4,999,991	5,352,501
Legally enforceable commitments to be met in subsequent years	347,490	12,552,000	12,899,490

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1993

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 1993	Total Expenditure to 31st December, 1993
Special Education Review Committee	1991	£23,732	£38,708
National Education Convention	1993	£97,620	£97,620

D.J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
25 Aibreán, 1994

I have examined the above Account and the appended Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

Vote 26

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION
Capital Account for the year ended 31st December, 1993

	£	Securities £	Cash £
<i>Balances on 1st January, 1993</i>			
Cash for investment			29,460
6.5% Exchequer Stock, 2000/2005	32,447		
7.25% E.S.B. Stock, 1988/93	6		
7.75% Capital Stock, 1997	794		
8% Capital Loan, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	143,428		
9% Capital Stock, 2006	50,834		
9.25% Exchequer Loan, 1991/96	20,198		
9.25% National Loan, 1989/94	15,640		
9.25 % Capital Stock, 2003	22,362		
9.5% Conversion Bond, 1995	364		
9.75% National Development Loan, 1992/97	83,290		
11% National Loan, 1993/98	172,585		
11.75% Capital Stock, 2000	57,341		
12% Conversion Stock, 1995	45,072		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	<u>563</u>	654,813	<u>£29,460</u>
		£654,813	60,913
<i>Transferred from Income Account for Investment</i>			
<i>Securities redeemed viz.,</i>			
9.75% National Development Loan, 1992/97		(83,290)	83,290
7.25% E.S.B. Stock, 1988/93		(6)	6
9.25% National Loan, 1989/94		(15,640)	15,640
9.25% Exchequer Loan, 1991/96		(20,198)	20,198
11% National Loan, 1993/98		(201,840)	201,840
<i>Securities bought viz.,</i>			
6.25% Treasury Bond 1999		20,260	(20,198)
6.25% Treasury Bond 2004		234,046	(228,210)
6.5% Exchequer Stock 2000/2005		136,037	(126,647)
11% National Loan 1993/1998		29,255	(29,459)
Bank of Ireland New Ordinary Stock		1,431	(2,147)
<i>Balances on 31st December, 1993</i>			
Cash for Investment			4,686
6.25% Treasury Bond 1999	20,260		
6.25% Treasury Bond 2004	234,046		
6.5% Exchequer Stock, 2000/2005	168,484		
7.75% Capital Stock, 1997	794		
8% Capital Loan, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	143,428		
9% Capital Stock, 2006	50,834		
9.25% Capital Stock 2003	22,362		
9.5% Conversion Bond, 1995	364		
11.75% Capital Stock, 2000	57,341		
12% Conversion Stock, 1995	45,072		
Bank of Ireland New Ordinary Stock	1,431		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	<u>563</u>	<u>£754,868</u>	<u>£4,686</u>

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 1993

<i>Fund</i>	<i>Balances on 1st January, 1993</i>	<i>Receipts, 1993</i>	<i>Total</i>	<i>Payments, 1993</i>	<i>Balances on 31st December, 1993</i>
	£	£	£	£	£
Killury or Nelan	463	228	691	525	166
Mary C. Ryan	-	76	76	-	76
H.P. Mulock	19	18	37	19	18
Carlisle and Blake	2,240	917	3,157	1,600	1,557
Reid Bequest					
Scheme A	254	254	508	254	254
Scheme B	1,569	734	2,303	650	1,653
Scheme C	6,289	2,303	8,592	2,147	6,445
Fr.O'Halloran	35	34	69	35	34
M.J.McEnergy	560	247	807	544	263
Lismore Endowment	105	105	210	105	105
Charleville	368	184	552	368	184
Burke Memorial	110	46	156	22	134
Ciste S.A. Mhic					
Shuibhne	-	36	36	36	-
Erasmus Smith	-	54,660	54,660	54,660	-
M.A.Hardiman	5,008	4,232	9,240	8,882	358
TOTAL £	17,020	64,074	81,094	69,847	11,247

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

	£
Erasmus Smith	54,080
Reid Bequest - Scheme B	500
Reid Bequest - Scheme C	2,147
Ciste S.A. Mhic Suibhne	36
Carlisle & Blake	1,000
M.A. Hardiman	3,000
M. J. McEnergy	150
	<u>£60,913</u>

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

	£
Balance on 1st January, 1993	29,812
Receipts from the Employment Guarantee Fund	-
	<u>29,812</u>
Payments in respect of capital grant projects for the construction of community recreational facilities	8,800
Balance on 31st December, 1993	<u>£21,012</u>

D. J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
25 Aibreán, 1994

GRANTS-IN-AID
Account of Grant-in-Aid Funds, 1993

	<i>Balance on 1st January, 1993</i>	<i>Grant- in-Aid 1993</i>	<i>Total</i>	<i>Expenditure 1993</i>	<i>Balance on 31st December, 1993</i>
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	-	250,000	250,000	250,000	-
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a)(b)	-	17,452,000	17,452,000	17,452,000	-
Fund for General Expenses of Cultural, Scientific, and Educational Organisations (a)	-	58,000	58,000	58,000	-
TOTAL	£ -	17,760,000	17,760,000	17,760,000	-

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

(b) A sum of £48,000 from the grant-in-aid was not funded from the National Lottery. Analysis of payments making up this amount is included below.

D. J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
25 Aibreán, 1994

**ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT
EDUCATION ORGANISATIONS**

	£
Aontas	104,000
Dublin Institute for Adult Education	29,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	79,000
People's College	18,000
Reading Association of Ireland	2,000
	<u>£250,000</u>

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH AND SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH AND SPORTS ACTIVITIES NOT FUNDED FROM NATIONAL LOTTERY

	£
Boys' Brigade	7,750
Girls' Friendly Society	8,000
Irish Methodist Youth Department	5,250
Presbyterian Youth	14,800
YMCA	10,415
YWCA of Ireland	1,785
	<u>£48,000</u>

**NATIONAL LOTTERY VOTED FUNDS
PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1993**

<i>Payments:-</i>	£
General Expenses of Youth and Sports organisations and other Expenditure in relation to Youth and Sports Activities	17,403,921
Grants for the provision of Recreational Facilities	352,510
Grants for the provision of Major Sports Facilities	4,999,991
Cultural Activities *	5,522,097
Irish Language	1,763,564
Capital Services for Special Schools and Children in Care **	<u>364,454</u>
	£30,406,537
<i>Receipts:-</i>	-
	<u>£30,406,537</u>

* Includes payments from Vote 27 - First-level Education and Vote 29 - Third-level and Further Education

** Paid from Vote 27 - First-level Education (Subhead K.2)

D. J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
25 Aibreán, 1994

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH AND SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH AND SPORTS ACTIVITIES

	£
Grants to Youth Organisations (see Schedule A)	4,390,961
Disadvantaged Youth (see Schedule B)	5,505,250
Grants to National Sports Organisations (see Schedule C)	1,565,501
Grants to Vocational Education Committees	1,054,500
Grant to Olympic Council of Ireland	500,000
Comhairle le Leas Oige	531,540
Sports Administrators	571,340
Youth Information	510,987
Staffing and Management of Outdoor Education Centres	612,500
Support for Sport for All Organisations	102,725
Grants for International Competition	409,842
Gaisce - President's Award Scheme	150,000
Development Officers	147,000
National Coaching and Training Centre	295,000

Vote 26

Grants to Elite Sportspersons	124,500	
Youth Exchange Bureau	106,000	
Institute of Leisure and Amenity Management	98,500	
Local Voluntary Youth Councils	55,000	
House of Sport	55,875	
Political Education Officers	28,000	
Sport Tourism	22,000	
Grant to Irish Golf Trust	55,310	
Co-operation North	20,000	
Ireland/UK Youth Exchange Scheme	19,000	
Contribution towards the maintenance of Morton Stadium	22,811	
International Sports Exchanges	15,583	
Ireland/France Youth Exchange Scheme	8,500	
Sports Research	27,701	
Special Campaigns/Programmes	317,410	
Safety in Sports Grounds Committee	1,823	
Other Youth Exchanges	1,000	
Ronanstown	6,000	
Miscellaneous	71,762	
Total		£17,403,921

GRANTS FOR THE PROVISION OF RECREATIONAL FACILITIES

	£	
Ballinabrannagh G.A.A.Club	10,000	
Mc Grath Park, Bagenalstown	10,000	
Cork City Football Club	99,000	
Castlepark Dev.Comm Kiltullagh	500	
Headford Pitch and Putt Club	1,259	
Galway Rowing Club	978	
Knockaroon Community Facility	1,993	
Corofin GAA Club	4,784	
St. Josephs Community Centre	20,000	
Fr. Griffin Rd. Voc. School	2,713	
Kilconly Community Centre	10,000	
Dicksboro GAA Club	5,000	
Muckalee GAA Club	5,000	
Clogh Handball Club	3,937	
Kilkenny Sub-aqua Club	10,000	
Graigie-Ballycallan G.A.A. Club	10,000	
Mullinavat Handball Club	4,725	
St.Canices,Boys Club	5,000	
Windgap Community Centre	5,000	
Dean Celtic F.C. Castlecomer	5,950	
Portarlinton Community Assoc.	39,932	
South Liberties G.A.A. Club	6,168	
Dromard GFC	25,000	
Charlestown, Bellaghy Amen.Comm	23,000	
Clara G.A.A. Club	5,000	
St.Carthages G.A.A. Club, Rahan	5,000	
Centrefield Project, Thurles	10,000	
Ferrybank Pitch and Putt Club	2,571	
Shielbeggan O.E.C.	20,000	
Total		£352,510

GRANTS FOR THE PROVISION OF MAJOR SPORTS FACILITIES

	£	
National Coaching and Training Centre attached to University of Limerick :		
Sports & Science Equipment	67,590	
Garryowen RFC	48,000	
Tullamore Harriers' Clubhouse	214,406	
Sligo Town (swimming pool)	907,497	
Skibberreen Sports Hall	20,000	
Cork Constitution RFC	48,000	
Christy Ring Stadium	98,000	
Clifden Community School Sports Hall	28,602	
Leisureland Complex, Galway (Salthill)	501,857	
Synthetic track; Adjoining UCG	63,160	
Cusack Park Stadium	95,677	
Galway United - Terryland Park	62,117	
Tralee Sports Centre	131,457	
Austin Stack Park	50,000	
Sean Kelly Sports Centre, Co.Tipperary	560,237	
McHale Park, Co.Mayo	2,000	
Monaghan VEC & Phoenix A.C.	36,870	
Monaghan Harps GFC	60,000	
Finn Valley Athletic Club, Stranorlar, Co.Donegal	83,718	
Garton Lough Outdoor Education Centre.	150,000	
National Basketball Centre	600,928	
Morton Stadium, Santry	290,981	
National Sports Stadium	75,000	
Donore Harriers AC	98,000	
St. Patrick's AFC	98,000	
Portmarnock Community School Sports Hall	399	
UCD Belfield Track	11,027	
National Hockey Stadium	16,940	
Shelbourne Football Club	150,000	
Commercial Rowing Club	65,041	
Tolka Rovers Football Club	50,000	
Monkstown Hockey Club	50,000	
Ballywaltrim Hall, Co.Wicklow	49	
Tiglin Adventure Centre	26,493	
Longford Tennis Club	20,000	
Ballymahon School Sports Hall	63,195	
Ballymore GAA	2,300	
Mall Sports Complex, Longford	28,845	
Aughnacliffe GAA Club	10,000	
Longford Slashers GAA Club	2,458	
Longford County Board GAA - Pearse	10,610	
Hyde Park GAA	100,537	
Total		£4,999,991

CULTURAL ACTIVITIES

	£	
Royal Irish Academy	928,000	
Royal Irish Academy of Music	927,000	
Cultural Organisations (see Schedule D)	58,000	
School of Celtic Studies of the Dublin Institute for Advanced Studies	2,605,000	
Cultural Exchanges	379,661	
UNESCO	363,828	
Grants in respect of School Libraries	260,608	
Total		£5,522,097

Vote 26

IRISH LANGUAGE

	£	
Institiúid Teangeolaíochta Eireann	713,000	
Publications in Irish	502,943	
Courses in Irish	<u>547,621</u>	
Total		<u>£1,763,564</u>

£30,042,083

**SCHEDULE A - GRANTS TO YOUTH ORGANISATIONS
(National Lottery Funded)**

	£	
An Óige	91,000	
Catholic Boy Scouts of Ireland	272,000	
Catholic Guides of Ireland	125,000	
Catholic Youth Council	443,360	
Church of Ireland Youth Council	70,000	
Comhthreanáil na nÓgeagrais Gaeil	5,000	
Common Training Programme	10,000	
Confederation of Peace Corps	21,420	
ECO - UNESCO Club	30,000	
Feachtas	28,375	
Federation of Irish Scout Associations	10,000	
Foróige Athlone	17,000	
Foróige	786,000	
Girls' Brigade	16,826	
Irish Girl Guides	168,000	
Interculture Ireland	16,800	
Junior Chamber Ireland	11,000	
Macra Na Feirme	228,000	
National Association for Youth Drama	21,150	
National Association for Archery Clubs	12,810	
National Youth Council of Ireland	215,000	
National Youth Federation	1,167,200	
No Name Club	25,725	
Ogra Chorcaí	164,000	
Ogras	84,000	
Order of Malta Cadet Corps	22,470	
Scout Association of Ireland	202,000	
Voluntary Services International	27,825	
Young Christian Workers	47,000	
Y.M.C.A. of Ireland	<u>52,000</u>	
Total		<u>£4,390,961</u>

**SCHEDULE B - DISADVANTAGED YOUTH
(National Lottery Funded)**

	£
Western Health Board	2,700
Borough of Dún Laoghaire VEC	93,200
Catholic Youth Council	23,500
City of Dublin VEC	1,474,650
City of Cork VEC	260,100
City of Galway VEC	307,200
City of Limerick VEC	69,500
City of Waterford VEC	254,900

County Dublin VEC	766,100	
Eastern Health Board	643,400	
Midland Health Board	10,000	
Mid-Western Health Board	16,300	
National Association of Training Centres for travelling people	290,800	
National Youth Federation	927,600	
North-Eastern Health Board	4,300	
North-Western Health Board	20,600	
Offaly County Council	8,900	
St. Angela's Convent of Mercy, Castlebar	4,300	
South-Eastern Health Board	9,700	
Southern Health Board	114,000	
Town of Bray VEC	68,600	
Town of Tralee VEC	102,900	
Udarás na Gaeltachta	32,000	
Total		<u>£5,505,250</u>

SCHEDULE C
GRANTS TO NATIONAL SPORTS ORGANISATIONS
(National Lottery Funded)

Snooker Association	12,100	
Association for Adventure Sports	92,000	
Bord Lúthchleas na hÉireann	74,500	
Badminton Union of Ireland	36,000	
Comhairle Liathróid Láimhe na hÉireann	48,000	
Cumann Lúthchleas Gael	130,000	
Cumann Camógaíochta na nGael	28,000	
Equestrian Federation of Ireland	30,375	
Federation of Irish Cyclists	38,500	
Football Association of Ireland	78,415	
Ladies Gaelic Football Association	10,000	
Golfing Union of Ireland	14,000	
Ireland Special Olympics	31,750	
Irish Deaf Sports Association	10,000	
Irish Amateur Boxing Association	101,380	
Irish Amateur Gymnastics Association	17,900	
Irish Amateur Rowing Union	68,000	
Irish Amateur Swimming Association	57,500	
Irish Basketball Association	57,000	
Irish Canoe Union	37,500	
Irish Cricket Union	11,000	
Irish Hockey Union	17,700	
Irish Ladies' Hockey Union	22,000	
Irish Judo Association	11,000	
Schoolgirls Basketball	11,320	
Irish Schools Athletic Association	15,000	
Irish Schools Swimming Association	15,200	
Irish Squash	36,230	
Tennis Ireland	70,000	
Pitch and Putt Union of Ireland	10,000	
Irish Wheelchair Association	40,000	
Motorcycle Union of Ireland	13,000	
National Athletic & Cycling Association of Ireland	53,450	
National Community Games	75,000	
Irish Sailing Association	18,700	
Mountaineering Council of Ireland	11,100	
Volleyball Association of Ireland	18,000	
Miscellaneous Grants under£10,000(34 organisations)	143,881	
Total		<u>£1,565,501</u>

SCHEDULE D
**ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL,
 SCIENTIFIC, AND EDUCATIONAL ORGANISATIONS**
FUNDED FROM NATIONAL LOTTERY

	£
An Coimisiún le Rincí Gaelacha	1,000
Comhdháil Muinteoírí le Rincí Gaelacha	1,000
Cumann Béaloideas Éireann	1,250
Cumann Scoildrámaíochta	19,000
Foras Éireann	4,000
Irish Committee for Historical Sciences	1,500
Irish Film Institute	11,000
National Youth Orchestra of Ireland	7,000
Royal Society of Antiquaries of Ireland	1,250
School Recital Scheme	7,000
Slógadh	4,000
Total	<u>£58,000</u>

FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for First-level Education.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
A.- Salaries, etc. of Teachers			
<i>Original</i>	£485,494,000		
<i>Less Supplementary</i>	<u>1,100,000</u>	484,394	479,099
			5,295
B.- Model Schools - Miscellaneous Expenses	106	117	(11)
C.- Capitation Grants towards Operating Costs of National Schools	19,628	20,067	(439)
D.- Grants towards Clerical Assistance in National Schools	3,359	3,080	279
E.- Grants towards the Employment of Caretakers in National Schools	3,142	2,876	266
F.1.- Other Grants and Services	5,508	5,604	(96)
F.2.- Other Grants and Services (<i>National Lottery Funded</i>)	261	261	-
G.- Child Care Assistants in National Schools for the Handicapped	877	872	5
H.- Special Services for Children in Care	7,510	7,049	461
I.- Special Educational Projects	512	481	31
J.- Superannuation, etc. of Teachers			
<i>Original</i>	£74,786,000		
<i>Supplementary</i>	<u>4,700,000</u>	79,486	78,760
			726
K.1.- Building, Equipment and Furnishing of National Schools	18,700	19,118	(418)
K.2.- Capital Building and Equipment Costs of Special Schools for Children in Care (<i>National Lottery Funded</i>)	750	364	386
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£620,633,000		
<i>Supplementary</i>	<u>3,600,000</u>	624,233	617,748
			6,485
<i>Deduct:-</i>			
L.- Appropriations in Aid			Surplus of Appropriations in Aid Realised
<i>Original</i>	£28,710,000		
<i>Supplementary</i>	<u>470,000</u>	29,180	30,273
			1,093
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	£591,923,000		
<i>Supplementary</i>	<u>3,130,000</u>	595,053	587,475
			7,578

ACTUAL SURPLUS TO BE SURRENDERED:-

£7,578,138

Vote 27

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Interest Accrued on an irregularly cashed payable order £4,510

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- B.- The excess was due to unanticipated expenditure on a special unit for refugees and to an increase in the operational costs of Model schools.
- D.- The savings on pay arose due to staff on career breaks and maternity leave.
- E.- The savings on pay arose due to staff on career breaks and long-term sick leave.
- H.- The saving was due mainly to pay requirements being less than expected and the slower than anticipated replacement of vehicles for special schools.
- I.- The saving was due mainly to pay requirements being less than expected.
- K.2.- The saving arose because construction of the new Girls' Centre did not begin as planned.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. SUPERANNUATION, ETC., OF NATIONAL TEACHERS		
(a) Refunds of gratuities under National School Teachers' Superannuation schemes, 1934 to 1958, etc	34,000	67,338
(b) Contributions to the National School Teachers' Superannuation schemes		
Original	£22,748,000	
Supplementary	<u>150,000</u>	
	22,898,000	23,360,462
(c) Contributions to Teachers' spouses and children's Pensions scheme		
Original	£4,898,000	
Supplementary	<u>320,000</u>	
	5,218,000	5,460,643
2. Contributions to pension scheme for non-teaching staff of special schools for children in care (Subhead H.)	137,000	158,242
3. Contributions to superannuation scheme for Clerical Assistants in National Schools (Subhead D.)	57,000	60,094
4. Recoupment of salaries etc. of teachers on secondment.	581,000	831,725
5. Handling charges involved in making certain deductions from teachers' salaries	155,000	172,413
6. Miscellaneous	<u>100,000</u>	<u>162,076</u>
TOTAL		
Original	£28,710,000	
Supplementary	<u>470,000</u>	
	<u>£29,180,000</u>	<u>£30,272,993</u>

- 1.(a) Refunds of gratuities cannot be estimated with accuracy.
- 2. The surplus arose due to the recruitment of staff for new special schools.
- 3. The surplus is due mainly to increase in remuneration arising from the applications of pay increases in 1993.
- 4. The recovery of overpayments and refunds of salary in respect of teachers on secondment was greater than expected.
- 5. The surplus in respect of handling charges arose because of an increase in the number of teachers subscribing to various schemes by way of deductions from salary.
- 6. Miscellaneous receipts, which are difficult to estimate, were greater than expected.

NOTES

In addition to the amount expended under this Vote, sums amounting to £6,837,000 in total were received from the Vote for Increases in Remuneration and Pensions (No.45) and expended to the value shown on the services covered by the following subheads:-

A.	£6,740,000
H.	£93,000
I.	£4,000

Expenditure charged to Subhead H includes £6,880 paid in an out of court settlement of a case brought by a member of staff in a special school (S.18/17/83 of 10 February 1993 and 18 March 1993 refer); £3,866 paid in settlement of a case arising from an accident in a special school (S.18/17/83 of 8 November 1993 refers); £24,025 paid in settlement of a case arising from assaults on a member of staff in a special school (D/Finance sanctioned dated 16 August, 1993 refers); £1,385 paid following a minor accident (S18/17/83 refers) and a court award of £17,153 including costs to a special school staff member injured in the course of his work (S/18/17/83 refers).

MULTI-ANNUAL CAPITAL COMMITMENTS

	Building Equipment and Furnishing of National Schools (Subhead K.1.)	Capital Building and Equipment costs of Special Schools for Children in Care (Subhead K.2.) (National Lottery Funded)	Total
	£	£	£
Expenditure in 1993	19,118,348	364,454	19,482,802
Legally enforceable commitments to be met in subsequent years	12,100,000	NIL	12,100,000

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
25 Aibreán, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

SECOND-LEVEL AND FURTHER EDUCATION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for Second-level and Further Education.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
A.- Secondary Teachers - Incremental Salary Grant	296,948	296,204	744
B.- Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools	34,583	35,329	(746)
C.- Grants towards Clerical Assistance in Secondary Schools	2,816	2,788	28
D.- Superannuation of Secondary, Comprehensive and Community School Teachers	29,084	28,641	443
E.- Comprehensive and Community Schools - Running Costs			
<i>Original</i>	<i>£78,819,000</i>		
<i>Supplementary</i>	<i>460,000</i>		
	79,279	79,235	44
F.- Annual Non-capital Grants to Vocational Education Committees (excluding Grants in respect of Regional and Other Technical and Specialist Colleges for running costs and certain student support)			
<i>Original</i>	<i>£197,120,000</i>		
<i>Supplementary</i>	<i>760,000</i>		
	197,880	194,919	2,961
G.- Payments to Local Authorities in respect of Superannuation Charges	14,870	15,505	(635)
H.- Miscellaneous Post-Primary Services	6,240	5,968	272
I.- Secondary Schools - Annual Repayments of Building Loans	5	5	-
J.- Examinations	10,378	10,317	61
K.- Miscellaneous	38	94	(56)
L.- Second-Level Schools - Building Grants and Capital Costs			
<i>Original</i>	<i>£24,500,000</i>		
<i>Supplementary</i>	<i>2,000,000</i>		
	26,500	26,995	(495)
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£695,401,000</i>		
<i>Supplementary</i>	<i>3,220,000</i>		
	698,621	696,000	2,621
<i>Deduct:-</i>			
M.- Appropriations in Aid			Surplus of Appropriations in Aid Realised
<i>Original</i>	<i>£81,450,000</i>		
<i>Supplementary</i>	<i>2,165,000</i>		
	83,615	84,019	404
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	<i>£613,951,000</i>		
<i>Supplementary</i>	<i>1,055,000</i>		
	615,006	611,981	3,025
ACTUAL SURPLUS TO BE SURRENDERED:-		£3,024,909	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Interest earned on court lodgements	£1,661
Interest earned on a deposit for the purchase of a site	£ 66

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

K.- The excess was due to educational expenditure connected with Bosnian refugees; a start-up grant for a new school in Limerick and unanticipated printing expenses in respect of pupil identity cards.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Superannuation, etc., of Secondary, Comprehensive and Community School Teachers			
(a) Contributions to Secondary Teachers' Superannuation Scheme			
Original	£15,235,000		
Supplementary	<u>745,000</u>	15,980,000	16,202,795
(b) Contributions to Secondary Teachers' Spouses and Children's Pension scheme			
Original	£3,442,000		
Supplementary	<u>225,000</u>	3,667,000	3,683,034
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme		6,000	8,578
2.- Examination Fees of Students		5,795,000	5,450,138
3.- Refund of portion of capital grants (Subhead M)		75,000	73,955
4.- Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)		57,000	59,411
5.- Receipts from the EU Social Fund			
Original	£55,810,000		
Supplementary	<u>1,195,000</u>	57,005,000	57,287,245
6.- Contributions towards the building and equipping costs of Community Schools		75,000	19,283
7.- Recoupment of salaries etc. of teachers on secondment		420,000	554,678
8.- Handling charges involved in making certain deductions from teachers' salaries		85,000	109,380
9.- Repeat Leaving certificate course fees		350,000	355,250
10.- Miscellaneous		<u>100,000</u>	<u>215,091</u>
	TOTAL		
Original	£81,450,000		
Supplementary	<u>2,165,000</u>	<u>£83,615,000</u>	<u>£84,018,838</u>

2. The shortfall is due to difficulties encountered by schools in the collection of examination fees.
6. The shortfall was due mainly to the non-signing of Deeds of Trust.
7. The surplus was due to a higher than anticipated number of teachers on secondment.
8. The take-up by teachers of voluntary deduction-at-source schemes was greater than anticipated.
10. Miscellaneous receipts, which are difficult to estimate, were greater than anticipated.

Vote 28

NOTES

In addition to the amount expended under this Vote, sums amounting to £8,322,000 in total were received from the Vote for Increases in Remuneration and Pensions (No. 45) and expended to the value shown on the services covered by the following subheads:

	£
A.	4,594,000
E.	1,008,000
F.	2,550,000
G.	170,000

Expenditure charged to Subheads B, E and F includes £4,711 in total paid in respect of legal fees connected with a court action - (S/18/10/73 of 30 March, 1993 and 5 April, 1993 refer).

Expenditure charged to Subhead J includes an amount of £3,217 paid in settlement of a case taken on behalf of an examination candidate who was aggrieved at being required to sit three examinations on one day. (D/Finance sanction of 16 August, 1993 refers).

MULTI-ANNUAL CAPITAL COMMITMENTS Subhead L. Second-Level Schools - Building Grants and Capital Costs

	£
Expenditure in 1993	26,994,711
Legally enforceable commitments to be met in subsequent years	24,600,000

E.U. FUNDING

The amount of £57,287,245 received from the European Social Fund and shown as appropriation-in-aid was included in the recorded expenditure from the following subheads of the Second-level and Further Education Vote - F in 1989; A, B, E, F, I and M in 1991 and 1992; A, B, E, F, H, and L in 1993.

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
25 Aibreán, 1994

I have examined the above Account and the appended Statement and Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L. McDONNELL
Ard-Reachtair Cuntas agus Ciste

STATEMENT OF LOANS

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

Period	Amounts of Loans issued (1) £	Principal (2) £	Repayments	
			Interest (3) £	
From 1st April, 1968 to 31st December, 1992	2,528,111	2,197,732	2,638,026	
Year ended 31st December, 1993	-	44,140	29,815	
Total	<u>£2,528,111</u>	<u>2,241,872</u>	<u>2,667,841</u>	

Principal outstanding: (1) £2,528,111 minus (2) £2,241,872 = £286,239

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st December, 1993, in respect of Capital and Income

CAPITAL ACCOUNT

	£	Securities £	Cash £
<i>Balance on 1st January, 1993</i>			
Cash for investment			Nil
War Loan, 3.5% Stock	400		
7.25% ESB Stock, 1988/93	94		
9% Capital Loan, 1996	196		
9.25% Exchequer Loan, 1991/96	1,500		
9.5% Conversion Bond, 1995	519		
9.75% Capital Stock 1998	7,614		
11% National Loan, 1993/98	<u>14,941</u>	£25,264	
<i>Redemption of Securities, viz.,</i>			
7.25% ESB Stock, 1988/1993		(94)	94
11% National Loan, 1993/1998		(14,941)	14,941
9.25% Exchequer Loan, 1991/96		(1,500)	1,500
<i>Purchase of Securities, viz.,</i>			
6.25% Treasury Bond, 2004		<u>16,954</u>	<u>(16,535)</u>
			NIL
<i>Balance on 31st December, 1993</i>			
Cash for investment			Nil
War Loan, 3.5% Stock	400		
6.25% Treasury Bond, 2004	16,954		
9% Capital Loan, 1996	196		
9.5% Conversion Bond, 1995	519		
9.75 % Capital Stock, 1998	7,614	£25,683	

Vote 28

INCOME ACCOUNT

	£	£
<i>Balance on 1st January, 1993</i>		15,097
Dividends received		
War Loan, 3.5% Stock	14	
7.25% ESB Stock, 1988/93	5	
9% Capital Loan, 1996	18	
9.25% Exchequer Loan, 1991/96	113	
9.5% Conversion Bond, 1995	49	
11% National Loan, 1993/98	1,644	
9.75% Capital Stock, 1998	<u>742</u>	2,585
Registration fees		6,976
Assessment fees		8,512
Transfer from Capital Account and Returned uncashed cheque		1,598
Transfer to Capital Account for investment		(1,594)
Travel and subsistence expenses of Council members		(8,888)
Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council		(65)
Refunds to Applicants		(105)
Fees paid to members of Panels of Assessors		(1,956)
Miscellaneous		<u>(130)</u>
<i>Balance on 31st December, 1993</i>		<u>£22,030</u>

D.J. THORNHILL
Accounting Officer
 DEPARTMENT OF EDUCATION
 25 Aibreán, 1994

THIRD-LEVEL AND FURTHER EDUCATION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the payment of sundry grants and grants-in-aid in respect of Third-level and Further Education.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
A.1.- Higher Education Grants			
<i>Original</i>	£42,750,000		
<i>Supplementary</i>	<u>600,000</u>		
	43,350	43,317	33
A.2.- University Scholarships, Research Grants and Fellowships	511	531	(20)
A.3.- Grants to Students at Thomond College of Education	215	194	21
A.4.- Grants to Students of Primary Teacher Training Colleges	39	35	4
A.5.- Grants to Vocational Education Committees in respect of Scholarships to Students			
<i>Original</i>	£4,200,000		
<i>Supplementary</i>	<u>1,000,000</u>		
	5,200	5,036	164
A.6.- Grants in support of Trainees on ESF-Aided Programmes	36,600	36,164	436
B.1.- An t-Údarás um Ard-Oideachas - Grant-in-Aid for General Expenses	815	815	-
B.2.- An t-Údarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)			
<i>Original</i>	£150,109,000		
<i>Supplementary</i>	<u>2,240,000</u>		
	152,349	152,347	2
B.3.- An t-Údarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (<i>National Lottery Funded</i>)	928	928	-
C.- Grants in respect of the running costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges			
<i>Original</i>	£104,075,000		
<i>Supplementary</i>	<u>2,000,000</u>		
	106,075	106,095	(20)
D.- Training Colleges for Primary Teachers	5,327	5,311	16
E.- Training Colleges for Teachers of Home Economics	1,681	1,467	214
F.- Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	2,835	2,835	-
G.- Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)	2,605	2,605	-
H.- Cork Hospitals Board - Grant-in-Aid for General Expenses	2	-	2
I.- Miscellaneous	1	5	(4)

Vote 29

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/ (More) Than Provided £'000
J.1.- Building Grants and Capital Costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges	19,944	20,118	(174)
J.2.- An t-Údarás um Ard-Oideachas - Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	14,910	14,713	197
J.3.- Grant-in-Aid Fund for Building Costs and Other Capital Costs for Third Level Institutions not funded by An t-Údarás um Ard-Oideachas	150	150	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£387,697,000</i>		
<i>Supplementary</i>	<i><u>5,840,000</u></i>	393,537	392,666
<i>Deduct:-</i>			871
K.- Appropriations in Aid			Surplus of Appropriations in Aid Realised
<i>Original</i>	<i>£88,428,000</i>		
<i>Less Supplementary</i>	<i><u>4,380,000</u></i>	84,048	84,241
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	<i>£299,269,000</i>		
<i>Supplementary</i>	<i><u>10,220,000</u></i>	309,489	308,425
			1,064
ACTUAL SURPLUS TO BE SURRENDERED:-			£1,063,541

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- The take-up by students of grants under this scheme, which is being phased out, was less than expected.
- E.- The saving on this subhead arose because the cost of pensions and gratuities was less than anticipated.
- H.- No expenditure arose from this contingency provision in 1993.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Training of Primary Teachers			
(A) Training College Entrance Examination Fees		1,000	461
(B) Recovery of Loans to Training College Students		10,000	14,238
2.- Receipts from E.U. Social Fund			
Original	£88,416,000		
Less Supplementary	<u>4,380,000</u>	84,036,000	84,222,735
3.- Miscellaneous		<u>1,000</u>	<u>3,330</u>
	TOTAL		
Original	£88,428,000		
Less Supplementary	<u>4,380,000</u>	<u>£84,048,000</u>	<u>£84,240,764</u>

NOTES

In addition to the amount expended under this Vote, sums amounting to £4,215,000 in total were received from the Vote for Increases in Remuneration and Pensions (No. 45) and expended to the value shown on the services covered by the following subheads:

B.1.	7,000
B.2.	2,414,000
B.3.	15,000
C.	1,640,000
D.	72,000
F.	40,000
G.	27,000

The amount of loans to training college students outstanding at 31st December, 1993 was £60,006 (Subhead K.1.(2)).

MULTI-ANNUAL CAPITAL COMMITMENTS
(Subheads J.1, J.2 and J.3)

	Building Grants and Capital Costs of Regional and other Technical and Specialist Colleges (Subhead J.1.)	An tUdarás Um Ard-Oideachas Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (Subhead J.2.)	Grant-in-Aid Fund for Building Costs and other Capital Costs for Third-Level Institutions not funded by An tUdarás Um Ard-Oideachas (Subhead J.3.)
	£	£	£
Expenditure in 1993	20,117,914	14,713,000	150,000
Legally enforceable commitments to be met in subsequent years	4,530,000	8,150,000	NIL

Capital Projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1992	Expenditure in 1993	Legally enforceable commitments to be met in subsequent years	Total
	£	£	£	£
1. Tallaght Regional Technical College	15,536,702	591,720	865,000	16,993,422
2. Bishop Street	3,570,255	5,860,977	1,557,768	10,989,000
3. Dublin City University Science and Technology Building (Block II)	4,416,000	2,463,800	135,000	7,014,800
4. Maynooth - Science Building	4,418,000	3,009,200	135,000	7,562,200
5. U.C.G. - Computer Science & Information Technology Building	4,414,000	838,100	95,000	5,347,100

E.U. FUNDING

The outturn shown in subheads J.1. and J.2. include payments in respect of activities co-financed from the European Regional Development Fund (ERDF)

The amount of £84,222,735 received from the European Social Fund (ESF) and shown as appropriations in aid was included in the recorded expenditure from Subhead C in 1989 and 1991, subheads A.5., B.2. and C in 1992 and from Subheads A.6., B.2. and C in 1993.

The Universities below received £372,716 in 1993 from the European Social Fund in respect of ESF Transnational Projects :

	£
University College Galway	127,090
St. Patrick's College, Maynooth	116,965
University College Dublin	128,661
Total	372,716

GRANT-IN-AID FUND FOR BUILDING COSTS AND OTHER CAPITAL COSTS FOR THIRD-LEVEL
INSTITUTIONS NOT FUNDED BY AN TÚDARÁS UM ARD-OIDEACHAS

Grant-in-Aid, 1993	£150,000
Expenditure, 1993	£150,000
Balance on 31st December, 1993	<u>Nil</u>

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
25 Aibreán, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

MARINE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Marine, including certain services administered by that Office and for payment of certain grants and sundry grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	7,690	7,397	293
A.2.- Travel and Subsistence	771	802	(31)
A.3.- Incidental Expenses	176	333	(157)
A.4.- Postal and Telecommunications Services	300	298	2
A.5.- Office Machinery and other Office Supplies	250	232	18
A.6.- Office Premises Expenses	254	289	(35)
A.7.- Consultancy Services	50	30	20
MARINE SAFETY AND SHIPPING SERVICES			
B.1.- Coast Life Saving Service - Equipment, Stores and Maintenance	100	101	(1)
B.2.- Development of Coastal Radio Stations	480	472	8
B.3.- Marine Emergency Contingency	20	8	12
B.4.- Grant to Royal National Lifeboat Institution	195	195	-
B.5.- Grant to Commissioners of Irish Lights (Supplement to Light Dues)	2,706	2,705	1
B.6.- Marine Emergency Service	4,800	4,799	1
B.7.- Wreck, Salvage and Relief of Distressed Seamen	1	-	1
C.- Loran C Navigation System			
<i>Original</i>	<i>£805,000</i>		
<i>Less Supplementary</i>	<i><u>520,000</u></i>	285	75
			210
HARBOUR DEVELOPMENT AND COAST PROTECTION			
D.1.- Grants for Improvements at Commercial Harbours			
<i>Original</i>	<i>£780,000</i>		
<i>Less Supplementary</i>	<i><u>100,000</u></i>	680	696
			(16)
D.2.- State Harbours			
<i>Original</i>	<i>£2,073,000</i>		
<i>Supplementary</i>	<i><u>820,000</u></i>	2,893	3,210
			(317)
D.3.- Other Harbour Development Works	100	85	15
E.- Coast Protection	200	170	30
MARINE RESEARCH			
F.1.- Marine Research and Development			
<i>Original</i>	<i>£2,896,000</i>		
<i>Less Supplementary</i>	<i><u>149,000</u></i>	2,747	2,554
			193

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
F.2.- The Salmon Research Agency (Grant-in-Aid)			
<i>Original</i>	£100,000		
<i>Supplementary</i>	<u>175,000</u>		
	275	275	-
F.3.- Marine Institute	160	155	5
SEA FISHERIES AND AQUACULTURE DEVELOPMENT			
G.1.- Development of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968			
<i>Original</i>	£3,500,000		
<i>Less Supplementary</i>	<u>450,000</u>		
	3,050	2,890	160
G.2.- Fishery Harbour Centres Fund - Grant under the Fishery Harbour Centres Act, 1968	70	70	-
H.1.- An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid)	3,823	3,823	-
H.2.- An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)			
<i>Original</i>	£1,730,000		
<i>Supplementary</i>	<u>500,000</u>		
	2,230	2,230	-
H.3.- Repayment of Advances	1,250	-	1,250
I.1.- Repayments of Compensation for Fish Withdrawals	1	-	1
I.2.- Conservation and Management of Fisheries	150	139	11
I.3.- Fish Processing	75	-	75
INLAND FISHERIES			
J.1.- Inland Fisheries Development			
<i>Original</i>	£7,560,000		
<i>Less Supplementary</i>	<u>25,000</u>		
	7,535	7,229	306
J.2.- Expenditure in connection with the Acquisition of Fisheries and other Property	1	-	1
OTHER SERVICES			
K.- Shipping Investment Grants	1	-	1
L.1.- Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	65	59	6
L.2.- <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	64	50	14
M.- Commissions and Special Inquiries	5	-	5

Vote 30

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
			Less/(More) than Provided
	£'000	£'000	£'000
N.- Subscriptions to International Organisations	100	88	12
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£43,302,000		
<i>Supplementary</i>	<u>251,000</u>	43,553	41,459
<i>Deduct:-</i>			2,094
O.- Appropriations in Aid			Surplus of Appropriations in Aid Realised
<i>Original</i>	£5,055,000		
<i>Supplementary</i>	<u>250,000</u>	5,305	6,874
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	£38,247,000		
<i>Supplementary</i>	<u>1,000</u>	38,248	34,585
			3,663

ACTUAL SURPLUS TO BE SURRENDERED:-	£3,663,567
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund from the owners of the M.V. Viktor Lyagin	£50,318
Dividend from Arramara Teoranta	£7,800

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- Excess was due to expenditure on a large number of miscellaneous items, including legal actions referred to in the notes to this Account, which are difficult to estimate accurately.
- A.7.- Consultancy requirements were not as great as originally anticipated.
- B.3.- There were fewer than anticipated marine emergencies which required intervention.
- C.- The project did not commence in 1993 due to a decision taken, that a planning application for the whole development should be submitted.
- D.2.- Excess was due to the progress on site investigations and planning of the Dun Laoghaire Harbour project coupled with increased expenditure arising from extra traffic and the initial costs of a labour rationalisation scheme.
- D.3.- Saving was due to non-commencement of works for which a grant was approved.
- E.- Part of a major scheme planned for 1993 was deferred to 1994, to ensure a more effective result.
- F.1.- Progress on the implementation of the STRIDE programme was slower than anticipated.
- G.1.- The saving arose from the slower than anticipated progress on a number of projects.
- H.3.- Demand for this subhead did not materialise during the year.
- I.2.- The savings arose because certain proposed purchases were not finalised in the year of account.
- I.3.- Savings arose due to lack of claims from companies approved for upgrading assistance under this subhead as work was not completed in 1993.

L.2.- The number of pensioners fell during the year.

N.- No contribution was requested from the Department to the Memorandum of Understanding on Port State Control.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Proceeds of fines and forfeitures in respect of fishery offences			
	<i>Original</i>		
	<i>Supplementary</i>		
	<u>£545,000</u>	795,000	1,312,243
	<u>250,000</u>		
2.- Charges at State Harbours		3,300,000	3,832,549
3.- Receipts under the Merchant Shipping and Mercantile Marine Acts		200,000	199,914
4.- Receipts from Radio, Telephone and Telegraph traffic		160,000	244,818
5.- Receipts under the 1933 Foreshore Act and the 1954 State Property Act		175,000	513,434
6.- EC recoupment in respect of expenditure on the conservation and management of fisheries.		42,000	53,328
7.- Loran C		225,000	332,515
8.- Miscellaneous receipts		<u>408,000</u>	<u>384,940</u>
TOTAL			
	<i>Original</i>		
	<i>Supplementary</i>		
	<u>£5,055,000</u>	<u>£5,305,000</u>	<u>£6,873,741</u>
	<u>250,000</u>		

1. Accurate estimation is impossible due to the nature of this heading and the number of variables in each case.
2. The increase was due to the introduction of an additional vessel and a general increase in traffic through the port.
4. The number of public correspondence calls made through the Coast Radio Stations was greater than anticipated.
5. Increase was due to (i) rent reviews of leases and (ii) conclusion of sale and lease agreements in respect of high cost developments.
6. Additional receipts were the EC contribution to expenditure previously incurred.
7. Increase was due to (i) receipts budgeted for the previous year, but coming to account in 1993 and (ii) favourable currency exchange rates.
8. The deficiency was due mainly to the administrative transfer of the Moy fishery to the Central Fisheries Board. This was partly offset by increased receipts from air fare refunds and aquaculture licence fees.

Miscellaneous receipts comprise:-

	£	
Aquaculture Licence Fees	124,756	
Maintenance costs for Coast Protection Scheme	60,345	
Refunds of air fares from the EC	85,253	
Receipts from the operation of the Rescue Helicopter	38,117	
Repayment of a portion of a Shipping Investment Grant	17,153	
White Fish licences	12,000	
Receipts from the Moy Fishery	11,868	
Refund of Overtime	9,610	
Refund of telephone calls from Commissioners of Irish Lights	9,368	
Miscellaneous	<u>16,470</u>	<u>£384,940</u>

Vote 30

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	70,711	78	2	5,492
Overtime and extra attendance	175,686	119	7	16,443
Shift and roster allowances	150,383	47	-	-
Miscellaneous	16,362	5	1	5,405
Total extra remuneration	413,142	*	*	16,443

* These columns have not been completed as the information would not be meaningful because a number of employees are included in more than one category.

NOTES

In addition to the sum issued from the Vote, an extra amount of £40,000 was issued to An Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No.45)

£76,062, comprising £18,210 damages in one case and £57,852 legal costs in three cases, was paid in settlement of three court actions taken against the Minister (S.86/4/77).

£12,156, including £5,156 costs, was paid in final settlement of a personal injury claim arising from an accident involving a Department owned vehicle. An interim payment of £5,000 was included in the 1992 Accounts (S.86/4/77).

£4,429, including £559 costs, was paid in respect of a claim arising from an accident involving a Department owned vehicle. In addition £1,719 was written off in respect of repairs to the Department's vehicle. (S86/4/77).

The management of the Moy Fishery was transferred to the Central Fisheries Board on the 1st April, 1993.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £243,000 is included in the Estimate for 1994.

An Bord Iascaigh Mhara received EC grants totalling £2,970,000 in 1993 in respect of ice plants, aquaculture, fleet modernisation and manpower training.

**STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF THE MARINE ON THE
UNDERMENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1993**

<i>Service</i>	<i>Balance at 1st January, 1993 £</i>	<i>Receipts, 1993 £</i>	<i>Payments, 1993 £</i>	<i>Balance at 31st December, 1993 £</i>
Marine Works(Ireland) Act, 1902 - Maintenance Fund	Nil	5,086(a)	5,086	Nil

(a) Includes a subvention of £4,610 from Subhead D.2. (F53/1/37)

FIONÁN O MUIRCHEARTAIGH
Accounting Officer
ROINN NA MARA
28th April, 1994

I have examined the above Account and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

AGRICULTURE AND FOOD

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Agriculture, Food and Forestry, 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.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£79,024,000		
<i>Supplementary</i>	<u>413,000</u>	79,437	80,295 (858)
A.2.- Travel and Subsistence			
<i>Original</i>	£6,496,000		
<i>Supplementary</i>	<u>180,000</u>	6,676	6,510 166
A.3.- Incidental Expenses			
<i>Original</i>	£1,493,000		
<i>Supplementary</i>	<u>175,000</u>	1,668	1,624 44
A.4.- Postal and Telecommunications Services			
<i>Original</i>	£2,295,000		
<i>Supplementary</i>	<u>1,012,000</u>	3,307	3,316 (9)
A.5.- Office Machinery and other Office Supplies			
		2,180	2,187 (7)
A.6.- Office Premises Expenses			
		2,356	1,692 664
A.7.- Consultancy Services			
		48	42 6
A.8.- National Programme for Rural Development			
<i>Original</i>	£966,000		
<i>Less Supplementary</i>	<u>966,000</u>	-	- -
A.9.- Measures to protect the financial interests of the EC			
<i>Original</i>	£95,000		
<i>Less Supplementary</i>	<u>65,000</u>	30	25 5
OTHER SERVICES			
EDUCATION, RESEARCH AND ADVISORY SERVICES			
B.1.- Research and Testing			
		2,749	2,875 (126)
B.2.- Grants to Farm and Rural Development Organisations			
		76	66 10
B.3.- Teagasc - Grant-in-Aid for General Expenses			
		32,400	32,400 -
B.4.- Teagasc - Grant-in-Aid for Superannuation Purposes			
		4,060	4,060 -
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE			
C.1.- Improvement of Livestock			
		400	380 20
C.2.- Bovine Tuberculosis and Brucellosis Eradication			
<i>Original</i>	£43,500,000		
<i>Less Supplementary</i>	<u>3,300,000</u>	40,200	39,171 1,029
C.3.- General Disease Control and Eradication			
		2,475	2,321 154

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
PRODUCTION AND DEVELOPMENT AIDS			
D.1.- Poultry and Eggs	37	37	-
D.2.- Scheme of Assistance for the Expansion of the Cattle Breeding Herd	1	-	1
D.3.- An Bord Glas - Grant-in-Aid for General Expenses	1,096	1,096	-
D.4.- Grant Scheme for Glasshouse Improvement	50	38	12
D.5.- Development of Organic Farming	100	91	9
MISCELLANEOUS			
E.- Trade Exhibitions and Promotions	130	144	(14)
F.- Subsidies on Milk and Dairy Produce	2	2	-
G.1.- Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes			
<i>Original</i>	<i>£600,000</i>		
<i>Supplementary</i>	<i>400,000</i>		
	1,000	979	21
G.2.- Interest Subsidy Scheme for Farmers in Severe Financial Difficulty	1	-	1
H.1.- Pension Payments, etc., and Winding-up Expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall	95	95	-
H.2.- Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards - Token Provision	1	-	1
I.1.- Córás Beostoic agus Feola - Grant-in-Aid for General Expenses	1,481	1,481	-
I.2.- Beef Classification Scheme	55	51	4
I.3.- Grant-in-Aid to Racing Board/Bord na gCon for Development of Horse Racing and Greyhound Industries			
<i>Original</i>	<i>£4,050,000</i>		
<i>Supplementary</i>	<i>1,000,000</i>		
	5,050	5,050	-
I.4.- Assistance for the Non-thoroughbred Horse Industry	75	75	-
J.1.- International Co-operation	550	511	39
J.2.- Food and Agriculture Organisation - Contributions to Schemes	1	-	1
J.3.- Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)			
<i>Original</i>	<i>£500,000</i>		
<i>Supplementary</i>	<i>45,000</i>		
	545	545	-
J.4.- Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1	-	1
K.1.- Tribunal of Inquiry into the Beef Processing Industry			
<i>Original</i>	<i>£1,000,000</i>		
<i>Supplementary</i>	<i>1,700,000</i>		
	2,700	2,565	135

Vote 31

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided £'000
K.2.- Miscellaneous Services			
<i>Original</i>	<i>£1,007,000</i>		
<i>Supplementary</i>	<i><u>273,000</u></i>		
	1,280	268	1,012
L.- Land Commission Services	40	7	33
SCHEMES OPERATED IN IMPLEMENTATION OF EC REGULATIONS AND DIRECTIVES			
M.1.- On Farm Investment			
<i>Original</i>	<i>£38,500,000</i>		
<i>Less Supplementary</i>	<i><u>8,000,000</u></i>		
	30,500	29,924	576
M.2.- Life Annuities and Premiums - E.C. Directive No. 72/160	1,000	907	93
M.3.- Aids to Farmers in certain Less Favoured Areas	85,150	82,059	3,091
M.4.- Financing of the Common Agricultural Policy - Expenses in Connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures			
<i>Original</i>	<i>£142,000,000</i>		
<i>Supplementary</i>	<i><u>54,000,000</u></i>		
	196,000	188,899	7,101
M.5.- Market Intervention losses by Deficiency, Accident, etc.			
<i>Original</i>	<i>£500,000</i>		
<i>Supplementary</i>	<i><u>9,810,000</u></i>		
	10,310	9,731	579
M.6.- Grants for Marketing and Processing	300	215	85
M.7.- Aids to Producer Groups	200	193	7
M.8.- Scheme for Cessation of Milk Production	1	-	1
M.9.- Operational Programme for Rural Development			
<i>Original</i>	<i>£12,800,000</i>		
<i>Less Supplementary</i>	<i><u>200,000</u></i>		
	12,600	11,500	1,100
M.10.- Set aside of Land	300	293	7
M.11.- Aids to Agricultural Income	1	-	1
M.12.- Leader and Interreg			
<i>Original</i>	<i>£15,800,000</i>		
<i>Less Supplementary</i>	<i><u>6,150,000</u></i>		
	9,650	9,505	145
M.13.- Agri-Environment Programme			
<i>Original</i>	<i>£1,000,000</i>		
<i>Less Supplementary</i>	<i><u>1,000,000</u></i>		
	-	-	-
M.14.- Farming in Environmentally Sensitive Areas	100	11	89
M.15.- Operational Programme for Marketing and Processing	1	-	1

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
			Less/(More) than Provided
	£'000	£'000	£'000
M.16.- Scheme for Early Retirement from Farming - EC Council Regulation No. 2079/92			
<i>Original</i>	£1,000,000		
<i>Less Supplementary</i>	<u>1,000,000</u>	-	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£490,139,000	538,466	15,230
<i>Supplementary</i>	<u>48,327,000</u>	523,236	
<i>Deduct</i>			
N.- Appropriations in Aid			
<i>Original</i>	£272,881,000	265,645	4,583
<i>Less Supplementary</i>	<u>7,236,000</u>	261,062	
NET TOTAL			Net Surplus to be Surrendered
<i>Original</i>	£217,258,000	272,821	10,647
<i>Supplementary</i>	<u>55,563,000</u>	262,174	
ACTUAL SURPLUS TO BE SURRENDERED:-		£10,646,901	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Agricultural levies collected under E.U. regulations and paid to the Exchequer	£10,113,660
Conscience Money	£3,578

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- The excess was due to higher than anticipated overtime costs incurred on meat inspection duties and extra overtime costs arising from reforms of the Common Agricultural Policy and the introduction of the single market.
- A.6.- Certain improvements and refurbishments were postponed with resultant savings.
- B.1.- Excess expenditure arose in relation to Hormone testing i.e. additional testing in relation to Pilot Programme.
- B.2.- One organisation was not in a position to take up their grant in 1993.
- C.1.- Some items of expenditure planned for 1993 were deferred until 1994.
- C.2.- The savings were due to the disclosure of a lesser number of reactors than originally anticipated and a lower amount of travel due to a reduction in the number of reactors and restricted herds. These savings were partially off-set by the necessity to carry out extra tests for brucellosis due to an unforeseen increase in the number of outbreaks during the year and the purchase of essential computer equipment in connection with the "Animal Movement Permit Headage Project".
- C.3.- The savings were due to lower expenditure than anticipated on equipment and a delay in settling a claim for a disease outbreak.
- D.4.- Capital investment in this sector has been at a low level for the past few years, consequently the uptake under the scheme was lower than anticipated.
- E.- Expenditure on exhibitions and shows was greater than anticipated.

Vote 31

- J.1.- The amount provided in respect of one organisation exceeded requirements.
- K.1.- The expenditure which proved difficult to forecast accurately was lower than anticipated.
- K.2.- A scheme to assist Potato and Horticulture growers affected by adverse weather conditions was curtailed as a different scheme to restore production potential was introduced under the Operational Programme for Rural Development.
- L.- A lower level of activity than anticipated resulted in savings.
- M.1.- Savings arose as a result of the lower than anticipated number of claims received under the Control of Farmyard Pollution Scheme.
- M.2.- The saving was due to the death rate of annuitants being greater than anticipated.
- M.3.- The savings were due to delays in the processing of payments at the year end due to the additional workload created by the reform of the Common Agricultural Policy.
- M.4.- Savings arose from the lower than expected intake of Beef and Dairy products into intervention as a result of a strengthening in the market, which were partially off-set by a substantially higher intake of cereals than in 1992. Savings also materialised as a result of a lower level of interest payments due to falling interest rates in 1993.
- M.5.- Disallowances imposed by the E.U. following the clearance of 1989 and 1990 FEOGA accounts were less than the amounts provided.
- M.6.- Savings resulted from some investment planned for 1993 being deferred into 1994 and payment on foot of some claims being postponed pending clarification of certain aspects of same.
- M.9.- Savings resulted from non-completion of work due to bad weather and also the with-holding of a grant payment pending further examination of the relevant application.
- M.14.- There has been a very slow uptake of this scheme.

EUROPEAN UNION FUNDING

In addition to funds received from the Vote, Teagasc received £7,602,557 from the European Social Fund and £503,777 from the European Regional Development Fund in 1993.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
ADMINISTRATION			
1.- Recoupment of salaries, etc., of officers on loan to outside bodies	A.1.	150,000	162,149
2.- Recoupment by EC of certain travelling expenses	A.2.	775,000	916,606
3.- Receipts from EC for measures to protect the financial interests of the EC	A.9.	50,000	5,002
4.- Receipts from farm visits by staff in connection with On Farm Investment			
<i>Original</i>		<i>£700,000</i>	
<i>Less Supplementary</i>		<i>230,000</i>	
	M.1.	470,000	509,591
5.- Intervention stock losses, etc.			
<i>Original</i>		<i>£500,000</i>	
<i>Supplementary</i>		<i>5,400,000</i>	
	M.5.	5,900,000	5,900,098
6.- Forfeited deposits and securities under EC intervention, export refund, etc., arrangements			
<i>Original</i>		<i>£1,000</i>	
<i>Supplementary</i>		<i>112,000</i>	
		113,000	204,136
7.- Receipts from meat inspection fees			
<i>Original</i>		<i>£12,330,000</i>	
<i>Less Supplementary</i>		<i>2,500,000</i>	
		9,830,000	9,528,079
8.- Receipts from veterinary inspection fees for live exports			
<i>Original</i>		<i>£500,000</i>	
<i>Supplementary</i>		<i>600,000</i>	
		1,100,000	1,392,698
9.- Receipts from fees for dairy premises inspection services		3,500,000	3,500,389
10.- Receipts from fees for veterinary inspection services at poultry plants		600,000	633,261
OTHER SERVICES			
11.- Receipts from sales of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B.1. & C.3.	500,000	514,206
12.- Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees, etc., and receipts from Backweston Farm	B.1.	1,500,000	1,292,082
13.- Receipts from licences and from sale and leasing of livestock, etc.	C.1.	150,000	189,787
14.- Receipts from farmer contributions towards the cost of eradicating Bovine Disease			
<i>Original</i>		<i>£29,000,000</i>	
<i>Less Supplementary</i>		<i>900,000</i>	
	C.2.	28,100,000	30,516,067
15.- Receipts from fees in respect of poultry hatchery licences, etc.	D.1.	47,000	30,420
16.- Repayment of advances under Grain Storage (Loans) Act, 1951, etc.	A.3.	-	12,977
17.- Land Purchase Receipts and fees and costs recovered and rent and interest receipts			
<i>Original</i>		<i>£13,500,000</i>	
<i>Less Supplementary</i>		<i>1,840,000</i>	
	A.3. & L.	11,660,000	11,464,588
18.- Interest on Land Commission bank deposits		-	34,751

Vote 31

		Corresponding Debit Subhead	Estimated	Realised
			£	£
RECEIPTS FROM EC FOR :				
19.- On Farm Investment				
<i>Original</i>	£28,500,000			
<i>Less Supplementary</i>	<u>3,000,000</u>	M.1.	25,500,000	24,966,643
20.- Farmers Retirement Scheme				
		M.2.	-	1,056
21.- Scheme of Aids to farmers in less Favoured Areas				
<i>Original</i>	£54,900,000			
<i>Supplementary</i>	<u>9,000,000</u>	M.3.	63,900,000	63,624,965
22.- Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures				
<i>Original</i>	£108,000,000			
<i>Less Supplementary</i>	<u>9,000,000</u>	M.4.	99,000,000	99,590,816
23.- Aids to Producer Groups				
		M.7.	106,000	60,334
24.- Operational Programme for Rural Development				
<i>Original</i>	£9,000,000			
<i>Less Supplementary</i>	<u>2,820,000</u>	M.9.	6,180,000	-
25.- Set Aside of Land				
		M.10.	180,000	172,674
26.- LEADER				
<i>Original</i>	£4,730,000			
<i>Less Supplementary</i>	<u>2,130,000</u>	M.12.	2,600,000	621,893
27.- Agri-Environment Programme				
<i>Original</i>	£650,000			
<i>Less Supplementary</i>	<u>650,000</u>	M.13.	-	-
28.- Scheme for Early Retirement from Farming - EC Council Regulation No. 2079/92				
<i>Original</i>	£650,000			
<i>Less Supplementary</i>	<u>650,000</u>	M.16.	-	-
29.- Operational Programme for Marketing and Processing				
		M.15.	1,000	-
30.- Veterinary Fund				
			2,300,000	3,769,147
31.- Other Receipts				
<i>Original</i>	£61,000			
<i>Supplementary</i>	<u>1,372,000</u>		<u>1,433,000</u>	<u>1,447,955</u>
TOTAL				
<i>Original</i>	£272,881,000			
<i>Less Supplementary</i>	<u>7,236,000</u>		<u>£265,645,000</u>	<u>£261,062,370</u>

1. There were refunds of the cost of cleaners and operatives employed in buildings shared with other public agencies and of the cost of a clerical assistant on secondment since March 1993.
2. A higher than anticipated level of E.U. travel resulted in higher recoupment.
3. There were only limited purchases under Scrutiny and Monitoring Regulations during 1993, hence the shortfall from co-funding.
4. The increased receipts were due to a higher level of farm visits than anticipated.
6. Receipts from forfeitures are very difficult to predict. In 1993 they were higher than anticipated.
8. The increase was due to the higher number of cattle exported during 1993 and increased inspection fee for horses being exported after 21st February, 1993.

10. The increase was due to the receipt of arrears of veterinary fees due under Irish Poultry Regulations 1976. This more than compensated for the shortfall in slaughtering, cold store and overtime fees.
12. The shortfall arose mainly from the delay in assigning staff to the Pesticide Control Service with the consequent reduction in fees for product testing.
13. The main reasons for the increase were:- higher receipts for entry in Irish Horse Register and for stallion inspections, extra demand for permits for cross bred bulls in small suckler herds (following improved detection of unregistered bulls by field staff) and an increase in the number of applications for D.I.Y. A.I. licences.
14. The main reason for the increase was the higher returns arising from the levy on live animal exports.
15. There was a delay in the receipt of poultry hatchery licences.
16. The increase arose from moneys obtained when a receivership was finalised after a period of eleven years.
18. Redemption moneys were put on deposit while the administration arising from the buy out scheme was being completed.
19. The expenditure on the farm investment programmes was lower than planned, resulting in lower E.U. recoupment.
22. Lower than expected purchases into intervention caused recoupment to be much lower than original estimate. At the year end somewhat more had been recouped than was expected at the time the supplementary estimate was being drawn up.
23. Uptake and participation in this scheme has been much lower than anticipated.
24. Receipts in respect of 1993 were not received until 1994.
26. The amount received was in respect of the Interreg Programme which was not budgeted for due to the slow uptake of the scheme. The Leader receipts expected in 1993 were not received until 1994.
30. Early receipts from the EU Veterinary Fund accounted for the increase.

Vote 31

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	250,645	328	1	5,492
Overtime and extra attendance	5,254,323	2,357	267	23,381
Shift and roster allowances	98,486	51	-	-
Miscellaneous*	252,224	612	3	11,884
Total extra remuneration	5,855,678	**	271	23,381

* Included in Miscellaneous is one Foreign Allowance of £11,884 and Ministerial expenses allowances amounting to £15,922

** This column has not been completed as some individuals received an allowance in more than one category.

NOTES

Subhead A3 includes expenditure of £2,003 in gifts presented mainly by the Minister to counterparts and delegates from other countries. (D.306/24/63 of 24/4/86)

Payments of £6,400 plus £3,257 legal costs were made to a staff member injured at work (Subhead A.3. (S90/45/85 of 12/11/92))

A payment of £290,044 was made to a firm for removal and disposal of debris following a fire (Subhead M.4. (S90/8/76 of 5/2/93))

A payment of £330,000 was made to a local authority in connection with further costs arising from the removal and disposal of debris following a fire in a meat store. (Subhead M.5. (S90/8/76 of 17/12/93))

Payments of £14,000 plus £4,999 legal costs were made to an accident victim (Subhead A.3. (S90/45/85 of 17/2/93))

A payment of £7,550 was made to an accident victim (Subhead A.3. (S90/45/85 of 8/3/93))

Payments of £35,000 plus £16,281 legal costs were made following a claim in connection with the dispatch of inferior meat out of storage (Subhead M.5. (S90/8/76 of 31/5/93 and 30/7/93))

A payment of £1,107,868 was made following a court decision arising from the withholding of aid for a product exported under a wrong designation (Subhead M.5. (S90/8/76 of 22/7/93))

Two payments amounting to £73,944 in respect of legal costs were made following an action taken in connection with a disputed joint drainage works (Subhead A.3. (S90/22/87 of 13/1/93 and 20/5/93))

Payments of £40,000 plus £10,075 legal costs were paid to a plaintiff following an out of court settlement of a claim in connection with the rate of grant paid for reactors (Subhead C.2 (S90/13/59 of 16/6/93 and 28/7/93))

A payment of £13,500 was made to plaintiffs following the settlement of a claim arising from an alleged agreement to allow the removal of reject material out of storage (Subhead A.3. (S90/8/76 of 27/9/93))

A payment of £49,000 was made in settlement of a claim arising from an infection allegedly picked up by an employee in the course of work (Subhead A.3. (S90/13/59 of 8/10/93 and 19/11/93))

A payment of £20,000 was made to a staff member who received an injury during the course of her work (Subhead A.3. (S90/45/85 of 3/11/93))

A payment of £39,642 legal costs was made in connection with a case settled in 1991 following a dispute about the level of payments made for Brucellosis reactors (Subhead C2 (S90/13/59 of 2/11/93))

A payment of £26,295 was made to an accident victim (Subhead A.3. (S90/45/85 of 31/10/93))

A payment of £10,203 legal costs was made to a person compensated for their injuries in a previous year (Subhead A.3. (S90/45/85 of 8/12/93))

In addition to the amounts granted extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 45) as follows:-

Subhead A.1. - Salaries, Wages and Allowances	£877,000
Subhead B.3. - Teagasc - Grant-in-Aid for General Expenses	£505,000
Subhead B.4. - Teagasc - Grant-in-Aid for Superannuation Purposes	£160,000
Subhead D.3. - An Bord Glas - Grant-in-Aid for General Expenses	£3,000
Subhead H.1. - Pension Payments etc., and winding up expenses in respect of Dairy Disposal Company Ltd., Pigs and Bacon Commission and Bord na gCapall	£1,000
Subhead I.1. - Córás Beostoic agus Feola - Grant in Aid for General Expenses	<u>£1,600</u>
	£1,547,600

The following sums were written off:-

	Reference	Amount
Pigmeat inspection fees due by four firms in receivership	S90/6/79	£1,043,945
Write off of Land Commission Annuities individually below £20 annual value	Government Decision S22412 of 23/9/92	£264,000
Seed certification fees due by a firm in receivership	S90/8/76	£17,128
Arrears due to Land Commission	D/305/1/86	£13,350
Grain Storage Loan residue due after payout from a firm in receivership	S90/8/76	£729
Irrecoverable Veterinary Laboratory Fees	S90/8/76	£601
Balance under Voluntary Early Retirement Scheme	S90/8/76	£304
Fees due from retired Veterinarian	S90/8/76	£62

SUBHEAD C.2. - BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION

	1993	Total to 31/12/93
	£m	£m
GROSS COST		
Grants for Reactors	13.1	251.8
Fees to Veterinary Surgeons	19.5	224.4
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)	6.5	100.6
Salaries, Laboratory Expenses, Overheads (estimated)	18.0	237.5
TOTAL	<u>57.1</u>	<u>814.3</u>
RECEIPTS		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979	30.5	228.6
E.U. contributions to Cost of Schemes	2.2	14.4
TOTAL	<u>32.7</u>	<u>243.0</u>
NET COST	24.4	571.3

Vote 31

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1993

<i>Commission or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1993</i>	<i>Total Expenditure to 31st December, 1993</i>
Tribunal of Inquiry into the Beef Processing Industry	1991	£2,565,358	£7,186,289

M. DOWLING
Accounting Officer
 DEPARTMENT OF AGRICULTURE FOOD AND FORESTRY
 28th April, 1994

I have examined the above Account and the attached Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachteaire Cuntas agus Ciste

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1993 (CAPITAL AMOUNTS ONLY)

Sundry purchases of bulls under special scheme for congested districts	£1,454
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**WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT
 Account of the Receipts and Payments in the Year ended 31st December, 1993**

Balance on 1st January, 1993	£(1,418)
Grant-in-Aid (Subhead J.4.)	0
	<u>(1,418)</u>
Contribution to World Food Programme	0
Balance on 31st December, 1993	<u>(1,418)</u>

**FOOD AID CONVENTION UNDER INTERNATIONAL WHEAT AGREEMENT (GRANT-IN-AID) ACCOUNT
 Account of the Receipts and Payments in the Year ended 31st December, 1993**

Balance on 1st January, 1993	£(10,032)
Grant-in-Aid (Subhead J.3.)	(545,000)
Other Receipts	0
	<u>(555,032)</u>
Expenditure	545,237
Balance on 31st December, 1993	<u>(£9,795)</u>

PUBLIC SERVICE EARLY RETIREMENT SCHEME
Account of the Receipts and Payments in the Year ended 31st December, 1993

Balance on 1st January, 1993	£44,336 (<i>Dr.</i>)
Recharged to Vote	41,032
Transferred	3,304
Balance on 31st December, 1993	<u>£ NIL</u>

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE FOOD AND FORESTRY
28th April, 1994

FORESTRY

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for salaries and expenses in connection with Forestry and for payment of certain grants.

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) Than Provided
				£'000
ADMINISTRATION				
A.1.- Salaries, Wages and Allowances				
	<i>Original</i>	£1,490,000		
	<i>Supplementary</i>	<u>21,000</u>	1,511	1,492
A.2.- Travel and Subsistence		246	225	21
A.3.- Incidental Expenses				
	<i>Original</i>	£72,000		
	<i>Less Supplementary</i>	<u>10,000</u>	62	44
A.4.- Postal and Telecommunications Services				
	<i>Original</i>	£80,000		
	<i>Less Supplementary</i>	<u>1,000</u>	79	65
A.5.- Office Machinery and Other Office Supplies				
	<i>Original</i>	£93,000		
	<i>Less Supplementary</i>	<u>8,000</u>	85	43
A.6.- Office Premises Expenses				
	<i>Original</i>	£60,000		
	<i>Less Supplementary</i>	<u>16,000</u>	44	23
A.7.- Consultancy Services				
	<i>Original</i>	£15,000		
	<i>Less Supplementary</i>	<u>10,000</u>	5	6
A.8.- Agency Payments relating to Private Forestry and Felling Licences				
	<i>Original</i>	£1,000		
	<i>Less Supplementary</i>	<u>1,000</u>	-	-
OTHER SERVICES				
B.1.- Grant to Coillte Teoranta for Superannuation Purposes				
	<i>Original</i>	£2,100,000		
	<i>Supplementary</i>	<u>1,660,000</u>	3,760	3,760
B.2.- Coillte Teoranta: Grant for certain Miscellaneous Expenses				
	<i>Original</i>	£40,000		
	<i>Supplementary</i>	<u>24,000</u>	64	44
C. - Grants for the Promotion of Forestry including those under the Operational Programmes				
	<i>Original</i>	£18,250,000		
	<i>Supplementary</i>	<u>7,262,000</u>	25,512	23,038

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) Than Provided £'000
D.- Agency Payments relating to Forestry Research				
	<i>Original</i>	<i>£1,180,000</i>		
	<i>Less Supplementary</i>	<i>142,000</i>		
		1,038	928	110
GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
	<i>Original</i>	<i>£23,627,000</i>		
	<i>Supplementary</i>	<i>8,779,000</i>		
		32,406	29,668	2,738
Deduct:-				
E. - Appropriations in Aid				
	<i>Original</i>	<i>£13,475,000</i>		
	<i>Less Supplementary</i>	<i>5,855,000</i>		
		7,620	5,705	1,915
NET TOTAL				Net Surplus to be Surrendered
	<i>Original</i>	<i>£10,152,000</i>		
	<i>Supplementary</i>	<i>14,634,000</i>		
		24,786	23,963	823
ACTUAL SURPLUS TO BE SURRENDERED:-			£823,477	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.2.- Expenditure on domestic travel was less than anticipated.
- A.3.- Saving resulted from the late receipt of some invoices which were expected to mature for payment by year-end.
- A.4.- Costs were reduced arising from the centralisation of telephone and postal services.
- A.5.- A planned development of computer systems was postponed until 1994 pending settlement of new forestry grants regime.
- A.6.- In addition to lower than anticipated energy bills, the completion of an office refurbishment programme was delayed until 1994.
- B.2.- Resolution of a number of employer and public liability cases did not progress on anticipated lines in 1993.
- C.- This subhead provides for the payment of forestry grants and includes for the first time such payments to Coillte Teoranta. Saving arose because anticipated grant liabilities did not mature for payment in 1993, particularly in relation to afforestation cases.
- D.- Delays were experienced in the commissioning and operation of a number of COFORD (Council for Forest Research and Development) sponsored research projects.

APPROPRIATIONS IN AID

		Corresponding Debit Subhead	<u>Estimated</u> £	<u>Realised</u> £
1. EC recoupment in respect of Grants for Afforestation purposes				
<i>Original</i>	£13,000,000			
<i>Less Supplementary</i>	<u>5,984,000</u>	C.	7,016,000	5,152,845
2. Recoupment of certain travelling and subsistence expenses from the EC, etc.				
<i>Original</i>	£25,000			
<i>Supplementary</i>	<u>9,000</u>	A.2.	34,000	37,472
3. Receipts in respect of certain fees for services to private forestry				
<i>Original</i>	£450,000			
<i>Supplementary</i>	<u>120,000</u>		<u>570,000</u>	<u>515,393</u>
	TOTAL			
<i>Original</i>	£13,475,000			
<i>Less Supplementary</i>	<u>5,855,000</u>		<u>£7,620,000</u>	<u>£5,705,710</u>

- 1.- The shortfall reflects delays in receipt of funding in respect of claims submitted during the year under ESF and FEOGA Guidance measures.
- 2.- A number of refunds were received earlier than expected in late 1993.
- 3.- Anticipated grant liabilities, under which administration fees would be receivable, did not mature for payment by the year-end.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	10,469	7	-	-
Overtime and extra attendance	16,690	40	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	1,608	11	-	-
Total extra remuneration	28,767	58	-	-

NOTE

An extra amount of £14,000 was received from the Vote for Increases in Remuneration and Pensions (No.45).

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE, FOOD AND FORESTRY
28th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

EQUALITY AND LAW REFORM

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Equality and Law Reform, including certain services administered by that Office, and for payment of certain grants and a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided £'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	1,412	1,219	193
A.2.- Travel and Subsistence	92	19	73
A.3.- Incidental Expenses	60	56	4
A.4.- Postal and Telecommunications Services	140	88	52
A.5.- Office Machinery and Other Office Supplies	197	268	(71)
A.6.- Office Premises Expenses	126	156	(30)
A.7.- Consultancy Services	25	38	(13)
A.8.- Advertising and Publicity	20	6	14
OTHER SERVICES			
B.- Employment Equality Agency	405	399	6
C.1.- Legal Aid Board (Grant-in-Aid)			
<i>Original</i>	<i>£3,006,000</i>		
<i>Supplementary</i>	<u><i>200,000</i></u>	3,206	3,206
C.2.- Free Legal Advice Centres	40	40	-
D.- Conciliation Service	124	123	1
E.- Grant for the Council for the Status of Women	114	114	-
F.- Grant for the Second Commission on the Status of Women	35	63	(28)
H.- Task Force on the Travelling Community			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<u><i>50,000</i></u>	50	58
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£5,796,000</i>		
<i>Supplementary</i>	<u><i>250,000</i></u>	6,046	5,853
Deduct:-			Surplus of Appropriations in Aid Realised
G.- Appropriations in Aid	1	5	4
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	<i>£5,795,000</i>		
<i>Supplementary</i>	<u><i>250,000</i></u>	6,045	5,848

ACTUAL SURPLUS TO BE SURRENDERED:-	£197,421
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Variations between estimated expenditure and actual outturn in the case of the Administrative Budget Subheads (A.1. to A.8.) were largely due to the speculative nature of the initial Subhead allocations, which had been based on the level of resources transferred from other Departments, e.g. Enterprise and Employment, Justice and the Taoiseach's Office when the Department was established in early 1993.

In the case of Subhead A.1. the underspend was due to curtailment of overtime and delays encountered in filling posts. It transpired that there had been significant under-provision in the case of Subhead A.5. (Office Machinery and other Office Supplies) and A.6. (Office Premises Expenses) which was offset by corresponding over-provision in the case of Subheads A.2. (Travel and Subsistence) and A.4. (Postal and Telecommunications Services).

The overspends on Subheads A.5. and A.6. were due to the need to provide additional I.T. equipment and office alterations to accommodate staff, over and above the original estimates. The underspends of A.2., A.4. and A.8. were due to an over-estimation of the level of EC travel, postal costs and advertising expenses during the first nine months of the Department's operations.

F.- The excess expenditure was due to the under-estimation of the printing costs involved in the publication of the Report of the Second Commission on the Status of Women.

H.- The excess arose due to the higher than anticipated level of activity of the Task Force on the Travelling Community, following its establishment in July 1993.

APPROPRIATIONS IN AID

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

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	12,155	15	-	-
Overtime and extra attendance	12,138	25	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	3,434	14	-	-
Total extra remuneration	27,727	39*	-	-

* Some recipients received more than one class of extra remuneration.

BERNARD MC DONAGH
Accounting Officer
DEPARTMENT OF EQUALITY AND LAW REFORM,
27th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

ENTERPRISE AND EMPLOYMENT

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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 and Employment, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	13,651	13,646	5
A.2.- Travel and Subsistence	1,222	1,231	(9)
A.3.- Incidental Expenses	440	383	57
A.4.- Postal and Telecommunications Services	787	981	(194)
A.5.- Office Machinery and Other Office Supplies	1,488	1,580	(92)
A.6.- Office Premises Expenses	880	844	36
A.7.- Consultancy Services	431	364	67
A.8.- Advertising and Publicity	225	180	45
OTHER SERVICES			
B.- Subscriptions to International Organisations, etc.			
<i>Original</i>	<i>£541,000</i>		
<i>Supplementary</i>	<i><u>20,000</u></i>		
	561	560	1
C.1.- Shannon Free Airport Development Company Limited - Administration and General Expenses (Industrial Development) (Grant-in-Aid)	1,485	1,485	-
C.2.- Shannon Free Airport Development Company Limited - Grants to Industry (Grant-in-Aid)			
<i>Original</i>	<i>£12,450,000</i>		
<i>Supplementary</i>	<i><u>6,189,000</u></i>		
	18,639	17,521	1,118
D.- Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development	3,148	2,846	302
E.1.- Eolas - Administration and General Expenses (Grant-in-Aid)	11,152	11,152	-
E.2.- Eolas - Capital Expenditure (Grant-in-Aid)	3,000	3,000	-
F.1.- Industrial Development Authority - Administration and General Expenses (Grant-in-Aid)	16,125	16,125	-
F.2.- Industrial Development Authority - Grants to Industry (Grant-in-Aid)			
<i>Original</i>	<i>£109,900,000</i>		
<i>Supplementary</i>	<i><u>16,500,000</u></i>		
	126,400	126,400	-
F.3.- Industrial Development Authority - Building Operations (Grant-in-Aid)	4,250	4,250	-
G.- Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	376	376	-
H.- Commissions, Committees and Special Inquiries	27	39	(12)

Vote 34

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) Than Provided
		£'000	£'000	£'000
I.-	Miscellaneous Payments			
	<i>Original</i>	<i>£37,000</i>		
	<i>Supplementary</i>	<i><u>125,000</u></i>	162	188
J.-	Science and Technology Development Programme	20,465	20,455	10
K.-	Metrology Services			
	<i>Original</i>	<i>£1,630,000</i>		
	<i>Less Supplementary</i>	<i><u>550,000</u></i>	1,080	975
L.-	Evaluation of Community Framework Programmes	200	186	14
M.-	Area-Based response to Long-Term Unemployment: National Management Company			
	<i>Original</i>	<i>£1,000,000</i>		
	<i>Less Supplementary</i>	<i><u>1,000,000</u></i>	-	-
N.1.-	Local Enterprise Development Fund			
	<i>Original</i>	<i>£23,685,000</i>		
	<i>Less Supplementary</i>	<i><u>20,185,000</u></i>	3,500	81
N.2.-	Grants for County Development Work	465	378	87
N.3.-	Payment to Western Development Fund (Grant-in-Aid)	850	703	147
O.-	Superannuation and Pensions for Members of the Labour Court	205	176	29
P.-	Research, including Manpower Surveys	80	80	-
Q.-	Labour Relations Commission	1,110	1,108	2
R.-	DÍON-Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	500	500	-
S.-	Irish Management Institute - Grant for Training	50	50	-
T.-	Grants for Trade Union Education and Advisory Services	700	710	(10)
U.-	Trade Union Amalgamations	200	159	41
V.-	College of Industrial Relations - General Expenses (Grant-in-Aid)	50	50	-
W.-	Grant for National Authority for Occupational Safety and Health	3,273	3,275	(2)
X.-	Grant for the European Foundation for the Improvement of Living and Working Conditions	100	100	-
TRAINING AND EMPLOYMENT				
FORAS ÁISEANNA SAOTHAIR (FÁS)				
Y.1.-	Administration (Grant-in-Aid)	9,754	9,754	-
Y.2.-	Grant for Training			
	<i>Original</i>	<i>£41,308,000</i>		
	<i>Less Supplementary</i>	<i><u>5,825,000</u></i>	35,483	35,483
Y.3.-	Capital Expenditure (Grant-in-Aid)			
	<i>Original</i>	<i>£4,500,000</i>		
	<i>Less Supplementary</i>	<i><u>3,000,000</u></i>	1,500	1,500
Y.4.-	Grant for the Social Employment Scheme			
	<i>Original</i>	<i>£83,811,000</i>		
	<i>Supplementary</i>	<i><u>19,189,000</u></i>	103,000	103,000

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided £'000
Y.5.- Grant for the Employment Subsidy Schemes	3,678	3,678	-
Y.6.- Grant for Teamwork	3,500	3,500	-
Y.7.- Grant for Enterprise Scheme	1,300	1,300	-
Y.8.- Grant for Community Enterprise Programme and Graduate Placement Programmes	1,414	1,414	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£385,443,000</i>		
<i>Supplementary</i>	<i>11,463,000</i>	396,906	391,766
<i>Deduct:-</i>			5,140
Z.- Appropriations in Aid	7,849	9,748	1,899
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	<i>£377,594,000</i>		
<i>Supplementary</i>	<i>11,463,000</i>	389,057	382,018
			7,039

ACTUAL SURPLUS TO BE SURRENDERED:-	£7,039,245
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
Fees (stamps) in respect of Companies Registration, etc.	£1,609,000	£1,810,250

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.4.- The excess was mainly due (a) to the installation of an upgraded telephone system needed as a result of the amalgamation of the former Departments of Industry & Commerce and Labour and (b) to increased postage expenditure by the Companies Registration Office.
- A.8- Expenditure on Advertising and Publicity was less than anticipated.
- C.2.- The saving arose due to the non payment of grants which were expected to be paid in 1993.
- D.- The saving arose due to a reduction in claims by the Industrial Credit Corporation to take account of interest earned on the unutilised portion of the Fund for the Working Capital for Exporters scheme.
- H.- The excess arose due to the payment of expenses of the Task Force on Small Business, a committee which was established during the year.
- I.- The excess arose due to the fact that Court awards against the Department were higher than could have been anticipated.
- K.- The saving arose due to the late commencement of work on the building of 8 Regional Verification Centres and a reduction in the level of pattern approvals.
- L.- The saving arose due to the fact that final payment to the External Evaluator was delayed until 1994 pending receipt of his Report.

Vote 34

- N.1.- The saving arose due to the fact that the County Enterprise Boards (C.E.B.) were not established until September 1993 and Local Authority C.E.B. expenditure recoupment, quarterly in arrears, did not arise in 1993.
- N.2.- the saving arose from a deliberate policy of controlling expenditure on travel and subsistence, and a delay in filling vacancies that arose.
- N.3.- The saving was due to the fact that the general economic difficulties in the early part of the year meant that numerous approved grants did not mature for payment.
- O.- Payment of pension and Lump Sums provided for, did not arise.
- U.- Claims which reached the payment stage were less than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961	158,000	31,969
2.- Repayment of travel costs of certain journeys to EC	465,000	508,612
3.- Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	3,650,000	4,476,597
4.- Companies Registration Office	2,161,000	2,816,655
5.- Fees for casual trading licences	80,000	77,406
6.- Receipts from IDA in respect of repayable grants for industrial housing*	27,000	187,250
7.- Fees in respect of the Supervision of Insurance Undertakings	700,000	746,200
8. Receipts from the Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	90,000	89,303
9. Recoupment of salaries, etc., of officers on secondment	78,000	87,625
10. Receipts from Work Permit fees	250,000	386,283
11.- Miscellaneous	<u>190,000</u>	<u>340,323</u>
TOTAL	<u>£7,849,000</u>	<u>£9,748,223</u>

* *Capital service receipt.*

1. Shortfall was due to the fact that recoupment of the operating expenses of the office of Weights and Measures was not received from the Department of Justice and because of a reduction in the volume of pattern approval applications.
2. Recovery of expenditures incurred in respect of attendances at EC meetings was greater than anticipated.
3. Despite a projected fall in patent applications (which actually materialised), the consequential revenue loss was substantially more than offset by a considerably greater number of patents granted and trade marks registered, than the Office had expected to achieve.
4. Surplus was due mainly to the introduction of a "late" filing fee for annual returns by companies with effect from 26th October 1993.
6. Surplus was due to a decision to repay all outstanding grants with a once-off payment.
7. Surplus was due to the level of insurance supervision fee income being higher than anticipated, mainly as a result of new insurance undertakings establishing in the International Financial Services Centre.
9. The amount realised was more than anticipated.
10. Surplus was due to a 25% increase in the price of the Work Permit fee with effect from 1st March 1993 and an increase in the number of permits issued from 3,647 in 1992 to 4,257 in 1993.
11. It is difficult to anticipate miscellaneous receipts.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	173,559	209	3	6,684
Overtime and extra attendance	432,350	406	7	8,464
Shift and roster allowances	-	-	-	-
Miscellaneous	5,813	32	-	-
Total extra remuneration	611,722	*	*	8,464

* These columns have not been completed as the information would not be meaningful because a number of employees are included in more than one category.

NOTES

1. In addition to the funds issued from the Vote, extra amounts totalling £848,000 were issued from the Vote for Increases in Remuneration and Pensions (No.45) as follows:

	£
Departmental salaries, wages and allowances	224,000
Eolas (a)	391,000
Industrial Development Authority	190,000
Irish Productivity Centre	11,000
National Authority for Occupational Health and Safety	19,000
Labour Court Superannuation	2,000
Labour Relations Commission	11,000
Total	<u>848,000</u>

(a) This amount includes £150,000 to pay for the implementation of a Labour Court recommendation regarding a special increase for contract staff.

2. In addition to the grants and grants-in-aid from the Vote, the following bodies under the aegis of the Department of Enterprise and Employment received European Social Fund aid in 1993 as shown below:

	£
Shannon Free Airport Development Company Limited	1,244,813
Industrial Development Authority	7,467,842
Irish Productivity Centre	349,219
Irish Management Institute	440,687
Foras Aiseanna Saothair	92,384,129
Crafts Council of Ireland	276,675
Total	<u>102,163,365</u>

3. With effect from 6 September 1993, ownership of equipment with an original value of £12.53 million was transferred to Eolas. This equipment had been purchased under the Science and Technology Development Programme over the period 1987 to 1992 for the Programmes in Advanced Technology (including the Polymer Development

Vote 34

Centre) and the Lough Sheelin project but ownership was retained by the Department at the time. The Department of Finance has sanctioned the transfer of ownership.

The account includes expenditure of £15,393 in respect of salaries of staff on loan without repayment to certain European institutions.

**TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES
ON ACCOUNT OF WHICH PAYMENTS WERE MADE FROM THE VOTE
IN THE YEAR ENDED 31ST DECEMBER, 1993.**

<i>Commission, Committee or Special Inquiry</i>	<i>Subheads</i>		<i>Year of Appointment</i>	<i>Expenditure in 1993</i>	<i>Total Expenditure to 31st December, 1993</i>
	<i>H</i>	<i>A1</i>			
DION - Committee on Welfare				£	£
Services Abroad	12,111	6,423	1984	18,534	142,725
Motor Insurance Advisory Board	5,653	-	1991	5,653	11,668
Credit Union Advisory Committee*	7,137	-	1967	7,137	7,137
Task Force On Small Business	14,513	-	1993	14,513	14,513

* Base year 1993 - Payments in respect of the period 1967 - 1992 were made from Subhead A.2. in the year in question.

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

Balance on 1st January, 1993	£305
Receipts from the Employment Guarantee Fund	-
Payments on behalf of Sectoral Development Committee	-
Balance on 31st December, 1993	<u>£305</u>

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 31st December, 1993	Total to 31st December, 1993
Received by the Minister for Enterprise and Employment	£155,261,699	£1,262,501,191
Paid by the Minister for Enterprise and Employment into the Exchequer	£150,834,665	£1,258,074,157

KEVIN BONNER,
Accounting Officer.
DEPARTMENT OF ENTERPRISE AND EMPLOYMENT,
29th April, 1994.

I have examined the above Account and Statements in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account and Statements are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

TOURISM AND TRADE

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Tourism and Trade, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	2,258	2,207	51
A.2.- Travel and Subsistence	477	389	88
A.3.- Incidental Expenses	100	56	44
A.4.- Postal and Telecommunications Services	200	84	116
A.5.- Office Machinery and Other Office Supplies	130	117	13
A.6.- Office Premises Expenses	172	26	146
A.7.- Consultancy Services	220	122	98
A.8.- Advertising and Publicity	32	4	28
OTHER SERVICES			
TOURISM			
B.1.- Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	21,804	21,804	-
B.2.- Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	500	500	-
B.3.- Currency Exchange Loss on certain ICC Bank plc Foreign Borrowing for Tourism Development	1,300	1,684	(384)
B.4.- Shannon Free Airport Development Company Limited - Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	1,579	1,579	-
B.5.- Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (Cert Ltd.) - Grant for Training	3,580	3,580	-
B.6.- Bord Fáilte Éireann - Grant for promotion of Mayo 5000 (Grant-in-Aid)	150	150	-
TRADE			
C.1.- An Bord Tráchtála - Administration and General Expenses (Grant-in-Aid)	37,828	37,828	-
C.2.- An Bord Tráchtála - Market Development Fund (Grant-in-Aid)	18,088	18,088	-
D.1.- Export Guarantee Arrangements under the Insurance Act, 1953 (As amended)	11,429	11,431	(2)
D.2.- Credit Financing of Certain Capital Goods Exports	100	14	86

Vote 35

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
E.- Subscriptions to International Organisations	111	48	63
GROSS TOTAL	100,058	99,711	347
<i>Deduct:-</i>			Surplus of Gross Estimate Provision over Outturn
F.- Appropriations in Aid	270	674	404
			Surplus of Appropriations in Aid Realised
NET TOTAL	99,788	99,037	751
			Total Surplus to be Surrendered

ACTUAL SURPLUS TO BE SURRENDERED:-	£751,163
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.- The new Department was established in January 1993 and it was not possible to make accurate provisions for a number of administration subheads in the drawing up of the Estimate for 1993. Proposed works in reorganising the new Department in the Kildare Street building were not carried out in 1993 leading to substantial savings in the A.4. (Telecommunications) and A.6. Subheads. Other activities provided for in 1993 did not proceed as originally envisaged, affecting the A.3., A.7 and A.8. Subheads.
- B.3.- Excess was due to the costs of the termination of the Working Capital Scheme being higher than anticipated resulting from fluctuations in currency exchange rates.
- D.2.- Saving was due to the demand for support for the credit financing of exports of capital goods under the Medium Term Financing Scheme being lower than projected.
- E.- Saving was due to the call up of contributions to the International Natural Rubber Organisation Buffer Stock being lower than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fees under Market Entry and Development Scheme	60,000	68,886
2. Exports Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	100,000	467,203
3. Recoupment from EC of air fares in respect of official travel	104,000	110,350
4. Miscellaneous Receipts	<u>6,000</u>	<u>28,015</u>
TOTAL	<u>£270,000</u>	<u>£674,454</u>

2. Surplus was due to a higher than anticipated demand for export credit insurance.
4. Surplus was due to miscellaneous receipts being higher than anticipated.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	24,157	30	1	5,222
Overtime and extra attendance	36,139	55	-	-
Shift and roster allowances	-	-	-	-
Total extra remuneration	60,296	*	1	5,222

* A total figure would not be meaningful as some staff are included in more than one category.

EUROPEAN UNION FUNDING

In addition to the grants-in-aid from the Vote, the following bodies under the aegis of the Department of Tourism and Trade received funding from the European Union.

1. CERT	£5,400,000	(ESF)
2. BFE	£21,600,000	(ERDF)
3. SFADCO	£5,500,000	(ERDF)

NOTES

- The total administrative budget allocation for the Department for 1993 was £3,589,000. The total saving was £584,251. As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £200,000 is included in the Estimate for 1994.
- In addition to the grants-in-aid issued from the Vote, extra amounts totalling £157,000 were issued from the Vote for Increases in Remuneration and Pensions (No. 45) as follows:

B.1.	Bord Fáilte	£105,000
B.4.	SFADCO	£16,000
B.5.	CERT	£36,000

S. DORGAN,
Accounting Officer,
DEPARTMENT OF TOURISM, AND TRADE,
29th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

DEFENCE

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
OFFICE OF THE MINISTER FOR DEFENCE - ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	7,400	7,262	138
A.2.- Travel and Subsistence	230	202	28
A.3.- Incidental Expenses	100	131	(31)
A.4.- Postal and Telecommunications Services	830	772	58
A.5.- Office Machinery and other Office Supplies	245	304	(59)
A.6.- Office Premises Expenses	600	613	(13)
A.7.- Consultancy Services	40	12	28
DEFENCE FORCES			
B.- Permanent Defence Force: Pay	228,005	224,519	3,486
C.- Permanent Defence Force: Allowances	25,590	24,882	708
D.- Reserve Defence Force: Pay, etc.	3,620	3,647	(27)
E.- Chaplains and Officiating Clergymen: Pay and Allowances	522	549	(27)
F.- Civilians attached to Units: Pay, etc.	20,500	19,457	1,043
G.- Defensive Equipment	4,450	4,659	(209)
H.- Aircraft	17,250	15,586	1,664
I.- Mechanical Transport	2,000	3,898	(1,898)
J.- Ships and Naval Stores	2,800	3,126	(326)
K.- General Stores	1,200	1,561	(361)
L.- Engineer Stores	350	933	(583)
M.- Office Machinery and other Office Supplies	2,275	2,640	(365)
N.- Clothing	4,400	4,427	(27)
O.- Provisions	3,200	2,543	657
P.- Barrack Services	870	924	(54)
Q.- Medical Expenses	920	1,001	(81)
R.- Fuel, Electricity, Gas and Water	5,385	5,581	(196)
S.- Postal and Telecommunications Services	2,575	2,540	35
T.- Petrol, Oils, etc.	3,825	3,523	302
U.- Transportation, etc.	1,550	1,562	(12)
V.- Buildings	6,500	7,032	(532)
W.- Lands	151	291	(140)

Service	Estimate Provision	Outturn	Outturn compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
X.- Equitation (<i>National Lottery Funded</i>)	325	323	2
Y.- Military Educational Courses and Visits	450	517	(67)
AA.- Compensation	3,500	3,559	(59)
BB.- Miscellaneous Expenses	635	611	24
OTHER SERVICES			
CC.- Civil Defence	2,067	2,637	(570)
DD.- Irish Red Cross Society (Grant-in-Aid) (<i>National Lottery Funded</i>)	564	455	109
EE.- Coiste an Asgard (Grant-in-Aid) (<i>National Lottery Funded</i>)	300	300	-
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	355,224	352,579	2,645
<i>Deduct:-</i>			Surplus in Appropriations in Aid Realised
Z.- Appropriations in Aid	16,205	20,549	4,344
			Total Surplus to be Surrendered
NET TOTAL	339,019	332,030	6,989

ACTUAL SURPLUS TO BE SURRENDERED:-	£6,988,981
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- The excess is attributable to extra training courses.
- A.5.- The excess is due to the purchase of additional items of office equipment.
- A.7.- The saving is due to expenditure on consultancy services being less than anticipated.
- B.- In addition to the amount expended under this subhead a sum of £2,000,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- C.- In addition to the amount expended under this subhead a sum of £400,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- E.- The excess is due to the engagement of an extra chaplain in 1993. In addition to the amount expended under this subhead a sum of £8,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- F.- The saving is due to a reduction in the number of civilian employees and to certain anticipated pay increases not falling due for payment within the financial year.
- H.- The saving is due to expenditure on equipment and maintenance requirements being less than anticipated.
- I.- The excess is due to the acquisition of additional vehicles and to maintenance requirements being greater than anticipated arising from participation in UNOSOM II.
- J.- The excess is due to the maintenance costs of vessels being higher than anticipated and to the early delivery of stores.

Vote 36

- K.- The excess is due to additional purchases of communications equipment and general stores arising from participation in UNOSOM II.
- L.- The excess is due to additional purchases of stores arising from participation in UNOSOM II.
- M.- The excess is due to the purchase of additional computer hardware and software to implement the Information Technology plan as well as increased expenditure on computer maintenance and consumables.
- O.- The saving is due to expenditure on food items being less than anticipated.
- P.- The excess is due mainly to additional purchases of barrack service items arising from participation in UNOSOM II.
- Q.- The excess is due to expenditure on drugs being higher than anticipated.
- T.- The saving is due to expenditure on aviation fuel being less than anticipated.
- V.- The excess is due to progress on certain works being better than expected.
- W.- The excess is due to the purchase of land which had not been anticipated and to additional maintenance work.
- Y.- The excess is due to the numbers attending third level education and training courses being higher than anticipated.
- CC.- The excess is due mainly to greater than anticipated purchases of equipment.
- DD.- The saving is due to expenditure arising from participation in the Bosnian Refugee Operation being less than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from United Nations in respect of overseas allowances, stores, etc.	7,000,000	11,594,137
2. Receipts from EC in respect of fishery protection costs	3,900,000	4,126,708
3. Receipts from Banks in respect of Cash Escort Services	1,500,000	1,500,000
4. Receipts from occupation of official quarters	350,000	315,254
5. Receipts from rations on repayment	1,000,000	844,654
6. Receipts from issues on repayment	310,000	303,857
7. Receipts for Barrack Services	40,000	35,803
8. Receipts on discharge by purchase	15,000	23,281
9. Lands and Premises:-		
(i) Revenue	£125,000	
(ii) Sales	<u>£500,000</u>	
	625,000	439,777
10. Sales of surplus stores	1,275,000	881,361
11. Refunds in respect of services of seconded officers	40,000	150,684
12. Miscellaneous	<u>150,000</u>	<u>333,808</u>
TOTAL	<u>£16,205,000</u>	<u>£20,549,324</u>

- Z1.- The surplus is due to receipts in respect of arrears of UNIFIL troop costs being higher than anticipated.
- Z2.- Receipts from the EU in respect of fishery protection costs were higher than the amount originally estimated.
- Z4.- The shortfall is due to a reduction in the number of personnel in occupation of official quarters.
- Z5.- The shortfall is due to a reduction in the number of personnel who availed of rations on repayment
- Z8.- Receipts under this heading are difficult to forecast.
- Z9(i).- The surplus is due to revenue from lettings being greater than expected.
- Z9(ii).- Anticipated sales of surplus properties were not finalised before the end of the financial year.

Z10.- Sales of certain surplus stores were not completed before the end of the financial year.

Z11.- The surplus is due to the number of seconded officers being higher than anticipated.

Z12.- Receipts under this heading are difficult to forecast.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	6,342	10	-	-
Overtime and extra attendance	591,494	622	14	9,083
Shift and roster allowances	-	-	-	-
Miscellaneous*	5,618	6	-	-
Total extra remuneration	603,454	638	14	-

* Amounts of £4,414 and £1,204 were received from Vote 1 and Vote 3 respectively by military officers for performing duties as Aides-de-Camp to the President and An Taoiseach.

LOSSES STATEMENT

1. Eight cases of damage to military vehicles in which negligence on the part of military personnel was proven resulted in a gross loss of £7,259 of which £290 was recovered (S.4/11/62) £6,969
2. One case of damage to a military aircraft in which negligence on the part of military personnel was not a factor resulted in a loss of £35,182 (S.4/34/49). £35,182
3. One case of damage to a military aircraft, arising from an accident resulted in a loss of £93,438 (S.4/34/49). £93,438
4. Eight cases involving loss or damage to stores and equipment for which negligence could not be attributed to any person (S.4/25/56 and S.4/11/62). £7,430
5. Twenty-five cases of theft resulted in a loss of £7,708 (S.4/34/49 and S.4/11/62). £7,708

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £237,000 is included in the Defence Estimate for 1994.

This account includes the sum of £30,076 in respect of the remuneration of a military officer on loan to the Army Pensions Board (S.4/30/40 and S.4/11/58).

Vote 36

This account includes the sum of £53,810 in respect of the remuneration of military officers on loan to the Defence Forces Canteen Board (S.4/30/40 and S.4/11/58).

This accounts includes the sum of £1,575,987 in respect of the remuneration of military officers on loan to the United Nations for varying periods (S.4/16/58).

This account includes the sum of £51,315 in respect of the remuneration of military officers seconded to the Valuation and Ordnance Survey Office.

This account includes the sum of £33,899 in respect of the remuneration of two military officers seconded to GOAL (S.4/12/79).

This account includes the sum of £431,669 in respect of the remuneration and travel costs of military personnel working with EU Missions to former Yugoslavia (E.144/6/91).

This account includes the sum of £36,771 in respect of the remuneration of a military officer on loan to the Conference on Security and Co-operation in Europe (S.4/11/58).

This account includes the sum of £51,684 in respect of the remuneration of two military officers seconded to the Representative Association of Commissioned Officers (S.4/9/90).

This account includes the sum of £48,277 in respect of the remuneration of military personnel seconded to the Permanent Defence Forces Other Ranks Representative Association (S.4/9/90).

This account includes a sum of £54,000 in respect of office accommodation and postal and telecommunications services for the Permanent Defence Forces Other Ranks Representative Association (S.4/8/90 and S.4/9/90).

Office accommodation and postal and telecommunications services were provided without repayment for the Representative Association of Commissioned Officers (S.4/8/90 and S.4/9/90).

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S.4/17/63).

Air Corps helicopters and aircraft were provided without charge for Garda personnel.

Air Corps helicopters and aircraft were provided without charge to Health Boards for ambulance missions (S.72/7/75).

Facilities were made available without charge to the Eastern Health Board for the training of ambulance personnel.

Institutional and outpatient hospital services were afforded to Defence Force personnel and their dependants in civilian hospitals without application of the statutory charge and in military hospitals without charge to Health Boards (S.4/40/51 and S.72/7/75).

Army assistance was given to the Eastern Health Board during an industrial dispute by ambulance drivers.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

Account of the Receipts and Payments for the Year ended 31st December, 1993

	£	£
Balance on 1st January, 1993		NIL
<i>Receipts:-</i>		
From Department of Enterprise and Employment - Statutory Redundancy Payments	2,338	
From Vote for Superannuation and Retired Allowances (No. 7)	<u>14,947</u>	17,285
<i>Payments:-</i>		<u>(17,285)</u>
Balance on 31st December, 1993		<u>NIL</u>

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT
 Account of Receipts and Payments for year ended 31st December, 1993

	£
Balance on 1st January, 1993	123,746
Grant-in-Aid, 1993 (Subhead EE)	300,000
Other Receipts - Cruise fees, etc.	124,363
	548,109
Expenditure, 1993	434,025
Balance on 31st December, 1993	£114,084

S. Ó BROSACHÁIN,
Oifigeach Cuntasáíochta.
 AN ROINN COSANTA,
 22 Aibreán, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, *etc.*, and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ARMY PENSIONS BOARD			
A.- Salaries, Wages and Allowances	58	51	7
PENSIONS, ALLOWANCES, ETC.			
B.- Wound and Disability Pensions and Gratuities, <i>etc.</i>	3,520	3,555	(35)
C.- Allowances and Gratuities to Dependants, <i>etc.</i>	5,270	5,067	203
D.- Military Service Pensions	315	325	(10)
E.1.- Defence Forces (Pensions) Schemes	42,880	41,730	1,150
E.2.- Payments in respect of transferred service	430	529	(99)
F.- Compensation for death or personal injuries sustained by Members of the Local Defence Force	24	23	1
G.- Special Allowances under the Army Pensions Acts to persons awarded Medals	740	713	27
H.- Medical Appliances, Travelling and Incidental Expenses	43	42	1
I.- Special Compensation - United Nations Force	100	-	100
J.- Grants in respect of the provision of Free Travel, Electricity, Bottled Gas, Television Licences and Telephone Rental Allowance to certain Veterans of the War of Independence and to certain spouses	1,000	874	126
K.- Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	120	58	62
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	54,500	52,967	1,533
<i>Deduct:-</i>			
			Surplus of Appropriations in Aid Realised
L.- Appropriations in Aid	2,710	2,858	148
			Total Surplus to be Surrendered
NET TOTAL	51,790	50,109	1,681

ACTUAL SURPLUS TO BE SURRENDERED:-

£1,681,101

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- E.2.- The expenditure under this subhead was more than anticipated due to the payment of arrears of claims.
- I.- It is not possible to estimate accurately expenditure under this subhead.
- J.- The expenditure on grants in respect of Free Electricity, Television Licences and Telephone Rental was less than anticipated.
- K.- The savings are due to the number of Funeral Grants paid being less than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to Pension Schemes for Spouses and Children of Officers, N.C.O.'s and Privates	2,650,000	2,775,704
2. Recoveries of overpayments	50,000	51,712
3. Recoveries in respect of pension liability	4,000	3,007
4. Payments received in respect of transferred service.	5,000	27,500
5. Miscellaneous	<u>1,000</u>	<u>-</u>
	<u>£2,710,000</u>	<u>£2,857,923</u>

4. Receipts under this heading were greater than anticipated.

S. Ó BROSNACHÁIN
Oifigeach Cuntasalochta
 AN ROINN COSANTA
 13 Aibreán, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

FOREIGN AFFAIRS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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, including certain other services administered by that Office, including grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided £'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	25,229	24,481	748
A.2.- Travel and Subsistence	3,128	2,975	153
A.3.- Incidental Expenses	2,142	2,182	(40)
A.4.- Postal and Telecommunications Services	930	933	(3)
A.5.- Office Machinery and other Office Supplies	1,950	2,901	(951)
A.6.- Office Premises Expenses	6,850	6,207	643
OTHER SERVICES			
B.- Repatriation and Maintenance of Distressed Irish Persons abroad	75	35	40
C.- Support for Irish Immigrants Groups in U.S.	50	149	(99)
D.- Information Services	80	88	(8)
E.- Contributions to Bodies in Ireland for the Furtherance of International Relations (Grant-in-Aid)	10	10	-
F.- North-South and Anglo-Irish Co-operation	115	205	(90)
G.- Cultural Relations with Other Countries (Grant-in-Aid) (National Lottery Funded)	213	212	1
H.- Irish-American Economic Advisory Board	25	3	22
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	40,797	40,381	416
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
I.- Appropriations in Aid	380	419	39
			Total Surplus to be Surrendered
NET TOTAL	40,417	39,962	455

ACTUAL SURPLUS TO BE SURRENDERED:-	£454,924
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Passports, Visas and Consular Services	£9,100,000	£9,370,016

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- Expenditure under this Subhead proved less than anticipated.
- A.2.- Expenditure under this Subhead proved less than anticipated.
- A.3.- Expenditure under this Subhead proved more than anticipated and the excess was offset by savings on Subhead A.1. with the approval of the Department of Finance.
- A.4.- Expenditure under this Subhead proved more than anticipated and the excess was offset by savings on Subhead A.1. with the approval of the Department of Finance.
- A.5.- Expenditure under this Subhead was greater than anticipated and the excess was offset by savings on Subhead A.1. and A.6. with the approval of the Department of Finance.
- A.6.- Expenditure under this Subhead was less than anticipated.
- B.- Expenditure under this Subhead proved less than anticipated.
- C.- Expenditure under this Subhead was greater than anticipated. The excess was offset by savings on Subhead A.6. with the approval of the Department of Finance.
- D.- Expenditure under this Subhead was greater than anticipated. The excess was offset by savings on Subhead A.1. with the approval of the Department of Finance.
- F.- Expenditure under this Subhead was greater than anticipated. The excess was offset by savings on Subhead A.1. with the approval of the Department of Finance.
- H.- Expenditure under this Subhead was less than anticipated.
- I.- Receipts under this Subhead were greater than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Repayment by an Bord Scoláireachtaí Cómhairte in respect of staff seconded and services provided	6,000	-
2. Receipts from sale of information booklets and films	2,000	58
3. Repayment of Repatriation and Maintenance Advances	40,000	42,651
4. Recoupment by E.U. of certain travelling expenses	92,000	102,240
5. Miscellaneous	<u>240,000</u>	<u>274,175</u>
TOTAL	<u>£380,000</u>	<u>£419,124</u>

1. This body was replaced in 1992 by the Ireland-United States Commission for Educational Exchange and from 1993 recoupment of the cost of secretarial assistance is not sought from the Commission.
- 2,3,4 and 5. It is difficult to estimate receipts under these headings. The figure at 5 includes £50,529 which represents receipts from the sale of official cars, and £50,449 in respect of refunds of VAT on items purchased by our missions abroad.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	102,497	128	1	5,495
Overtime and extra attendance	178,435	217	5	9,848
Shift and roster allowances	-	-	-	-
Miscellaneous	68,258	106	-	-
Total extra remuneration	349,190	423*	6	9,848

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

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £350,000 was included in the Estimate for 1993 in Subheads A.1., A.5. and A.6.

A drawdown of £6,000 was received from the Department of Finance in respect of training. The amount spent in 1993 was £3,000 and the remaining balance of £3,000 is shown under the Training Initiatives Fund Suspense Account.

A sum of £25,629 was paid in legal fees (S 71/16/93).

A sum of £2,376 was paid in legal fees (S 71/9/87).

A sum of £750 was advanced in respect of consular assistance to an Irish citizen and her family (S 71/29/87).

REPATRIATION ADVANCES

	£	£
Balance outstanding 1st January, 1993		180,110
Advances, 1993 (Subhead B)		35,425
		<u>215,535</u>
Amount recovered (Subhead I)	42,651	
Write offs	-	42,651
Balance outstanding 31st December, 1993		<u>£172,884</u>

NOEL DORR
Accounting Officer
 DEPARTMENT OF FOREIGN AFFAIRS
 30 June, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

INTERNATIONAL CO-OPERATION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for contributions to International Organisations and for certain Official Development Assistance, including certain grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
A.- Contributions to International Organisations			
<i>Original</i>	£4,500,000		
<i>Supplementary</i>	<u>1,824,000</u>	6,324	6,197
B.- Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe)			
<i>Original</i>	£120,000		
<i>Less Supplementary</i>	<u>20,000</u>	100	81
C.- Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	15,300	17,104	(1,804)
D.- Agency for Personal Service Overseas (Grant-in-Aid)	4,500	4,500	-
E.- Emergency Humanitarian Assistance	3,350	4,527	(1,177)
F.- Payments to International Funds for the benefit of Developing Countries	8,300	7,196	1,104
G.- Voluntary Contributions to United Nations Development Agencies	2,500	2,500	-
H.- Refugee Agency (Grant-in-Aid)	250	193	57
I.- Assistance to Eastern Europe			
<i>Original</i>	£180,000		
<i>Supplementary</i>	<u>100,000</u>	280	280
GROSS TOTAL			Excess of Expenditure over Gross Estimate
<i>Original</i>	£39,000,000		
<i>Supplementary</i>	<u>1,904,000</u>	40,904	42,578
Deduct:-			Deficiency in Appropriations in Aid Realised
J.- Appropriations in Aid	200	85	(115)
NET TOTAL			Total Excess of Expenditure
<i>Original</i>	£38,800,000		
<i>Supplementary</i>	<u>1,904,000</u>	40,704	42,493

ACTUAL SURPLUS TO BE SURRENDERED:-	£15,062
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EXCESS VOTE:-	£1,803,859
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.- Calls for payments under this Subhead were lower than anticipated.
 B.- Calls for payments under this Subhead were lower than anticipated.
 C.- Expenditure under this Subhead exceeded the allocation.
 E.- The excess expenditure under this Subhead was offset by savings on Subheads A and F with the approval of the Department of Finance.
 F.- Calls for payments under this Subhead were lower than anticipated.
 H.- Calls for payments under this Subhead were lower than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Sale of Vehicles etc.	<u>£200,000</u>	<u>£84,881</u>
Receipts under this heading were lower than anticipated.		

NOTES

Expenditure - Subhead A

	£
Council of Europe	862,332
Organisation for Economic Co-operation and Development	325,471
United Nations	4,248,278
United Nations Industrial Development Organisation	119,650
Inter-Governmental Legal Bodies	16,548
General Agreement on Tariffs and Trade	580,701
E.U. Monitor Mission in former Yugoslavia	<u>43,698</u>
TOTAL	<u>£6,196,678</u>

Expenditure - Subhead G

	£
United Nations Children's Fund	600,000
United Nations Development Programme	615,015
United Nations High Commissioner for Refugees	500,015
United Nations Relief and Works Agency	160,015
United Nations Trust Fund for Victims of Torture	10,015
United Nations Voluntary Fund for Womens Development	15,015
United Nations Fund for Technical Cooperation in the field of Human Rights	10,015
World Conference on Human Rights	10,015
United Nations Volunteers	80,015
United Nations Population Fund	50,015
South African Trust Fund for Education and Training	19,835
United Nations Trust Fund for Electoral Assistance	30,015
World Food Programme	<u>400,015</u>
TOTAL	<u>£2,500,000</u>

Vote 39

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT
Account of Receipts and Payments during year ended 31st December, 1993

	£
Balance on 1st January, 1993	438,771
Grant-in-Aid	15,300,000
Excess *	1,803,859
Total	<u>17,542,630</u>
Less	
Expenditure, 1993	(17,542,630)
Balance on 31st December, 1993	<u>NIL</u>

* Amount to be regularised by means of Excess Vote.

NOEL DORR
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
30 June, 1994

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

SOCIAL WELFARE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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 Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for certain grants including a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	69,416	69,004	412
A.2.- Travel and Subsistence	2,250	2,196	54
A.3.- Incidental Expenses	2,630	2,846	(216)
A.4.- Postal and Telecommunications Services	7,900	7,498	402
A.5.- Office Machinery and other Office Supplies	7,980	6,988	992
A.6.- Office Premises Expenses	3,365	3,594	(229)
A.7.- Consultancy Services	1,080	1,182	(102)
A.8.- Payments for Agency Services	21,723	21,602	121
SOCIAL INSURANCE			
B.- Payment to the Social Insurance Fund under Section 122 (9) of the Social Welfare (Consolidation) Act, 1981 and Section 7(9) of the Social Welfare (Consolidation) Act, 1993			
	<i>Original</i> £197,070,000		
	<i>Less Supplementary</i> <u>1,999,000</u>	195,071	107,070
			88,001
SOCIAL ASSISTANCE			
C.- Old Age and Blind Pensions (Non-Contributory)	320,200	318,433	1,767
D.- Child Benefit	233,700	231,315	2,385
E.- Unemployment Assistance	785,700	788,793	(3,093)
F.- Lone Parent's Allowance	148,200	150,995	(2,795)
G.- Widows' and Orphans' Non-Contributory Pensions	54,300	54,056	244
H.- Pre-Retirement Allowance	58,970	57,185	1,785
I.- Social Assistance and other Allowances	6,400	5,986	414
J.- Family Income Supplement	15,750	16,438	(688)
K.- Carer's Allowance	11,600	11,514	86
L.- Supplementary Welfare Allowances	113,600	109,986	3,614
M.- Miscellaneous Grants	122,300	123,716	(1,416)
N.- Grant to the Combat Poverty Agency (Grant-in-aid)	1,480	1,480	-
O.- Grants for Community and Voluntary Service (National Lottery Funded)	4,730	4,729	1
Q.- Grants to Voluntary Bodies (Exchequer Funded)			
	<i>Original</i> £NIL		
	<i>Supplementary</i> <u>2,000,000</u>	2,000	2,000
			-

Vote 40

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) Than Provided
				£'000
R.-	Extra Statutory Grants	-	135	(135)
S.-	Losses	-	124	(124)
GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
	<i>Original</i>	<i>£2,190,344,000</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>	2,190,345	2,098,865
				91,480
<i>Deduct:-</i>				
				Surplus of Appropriations in Aid Realised
P.-	Appropriations in Aid	68,829	69,027	198
NET TOTAL				Total Surplus to be Surrendered
	<i>Original</i>	<i>£2,121,515,000</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>	2,121,516	2,029,838
				91,678
ACTUAL SURPLUS TO BE SURRENDERED:-			£91,677,888	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money £40,520

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

B.- Payments out of Subhead B in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year. The saving was mainly due to buoyancy in receipts from PRSI contributions and a lower than expected Live Register which lead to savings on Unemployment Benefit.

I.- The saving is mainly due to the number of recipients being lower than anticipated.

R.- Grants were made on the grounds of equity in cases of non-contributory old age pensions, child benefit, widows and orphans non-contributory pensions, social assistance allowances, carers allowances, pre-retirement allowances, lone parents allowances and fuel allowances where payment was not practicable within the prescribed periods (S.88/1/48).

S.- The charge to this subhead comprises

1. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54)	£ 14,015
2. Cash losses sustained in robberies at local offices (S.73/17/91)	74,820
3. Internal fraud at local offices (011093)	28,322
4. Bank shortages and misc. items (090793)	6,419
	<u>123,576</u>

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Receipts from the Social Insurance Fund	64,750,000	64,600,000
2.- Recoveries of Social Assistance overpaid	1,550,000	2,232,578
3.- Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	2,200,000	1,700,474
4.- Recoupment in respect of staff on loan to outside bodies	200,000	219,354
5.- Recoupment by E.C. of certain travelling expenses (Subhead A.2.)	50,000	50,747
6.- Miscellaneous	<u>79,000</u>	<u>224,026</u>
TOTAL	<u>£68,829,000</u>	<u>£69,027,179</u>

2,3,4 and 6- Receipts under these headings cannot be accurately forecast.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	176,816	180	-	-
Overtime and extra attendance	2,434,241	2,705	32	15,505
Shift and roster allowances	82,496	53	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	2,693,553	2,938	32	15,505

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry forward from 1993 of savings of £2,550,000 is included in the estimates for 1994.

Payments totalling £5,220 were made to forty three officers under the Input Scheme (DPS.6/84).

Payments totalling £124,298 in respect of legal expenses and damages were made to four officers who sustained personal injuries while on departmental property (S.73/21/80).

Payments totalling £81,105 in respect of legal expenses and damages were made to nine individuals who sustained personal injuries while on departmental property (S.73/21/80).

Legal costs of £12,931 were paid in respect of a judicial review of a decision made in the case of one individual.

Payments totalling £6,887 were paid in respect of compensation and legal costs in respect of three other legal claims (S.73/21/80).

Vote 40

Ex-gratia payments totalling £143,672 were made to ninety five officers serving at provincial locations who were required to take up duty in Dublin for an initial period prior to decentralisation (E.105/5/90).

£18,000 was received from the Training Initiatives Fund in respect of training.

A Clerical Assistant resigned following suspension from duty when a fraud involving £1,275 was uncovered. He was charged and convicted. He was sentenced to perform 40 hours community service. Recoveries are proceeding.

Recoveries of Assistance overpayments amounting to £2,232,578 in cash refunds and by withholding from Social Insurance Fund (benefit) entitlements have been accounted for under subhead P. In addition, recoveries amounting to £738,323 were made by deductions from assistance entitlements.

The summary position on assistance overpayments at 31st December, 1993 was as follows:

	£	£
Overpayments outstanding at 1st January, 1993		17,607,476
Overpayments recorded in 1993		8,176,723
		<u>25,784,199</u>
<i>Less:</i>		
Amounts recovered in 1993	2,970,901	
Amounts written-off as irrecoverable in 1993	<u>4,462,344</u>	<u>7,433,245</u>
Overpayments outstanding at 31st December, 1993		<u>18,350,954</u>

E. McCUMISKEY
Accounting Officer
DEPARTMENT OF SOCIAL WELFARE
29th April, 1994.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L. McDONNELL
Ard-Reachtaire Cuntas agus Ciste

NATIONAL LOTTERY VOTED FUNDS
SUBHEAD O - GRANTS FOR COMMUNITY AND VOLUNTARY SERVICE 1993

O.1.- Grants for Womens Groups - £597,920

Organisations which received amounts of £5,000 or more

	£
Council for Status of Women, Dublin 2	10,000
Crosscare, Clonliffe College, Dublin 3	50,000
Dublin Institute of Adult Education, Mountjoy Square, Dublin 1	5,000
I.C.A. Merrion Road, Dublin 4	11,000
I.F.A. Farm Family Committee, Farm Centre	10,000
Meitheal, Cabra, Dublin 7	5,000
Network Awareness Women's Disabled Group Theatre, Dublin 2	5,000
Northside Counselling Service, Clonshaugh, Dublin 17	7,000
Northside Support Group for Travellers	10,000
St. Helenas Women's Awareness Group, Finglas South	6,000
Slainte Pobal, Kill, Co. Kildare	6,000
Southside Travellers Development Group, Sandyford	5,000
Tallaght Partnership, Dublin 24	20,000
Women's Aid, P.O. Box 791, Dublin 7	5,000
Athlone Youth Council	5,000
Soroptimist International, Co. Clare	6,000
Wallaroo Playschool, Cork	15,000

O.2.- Grants for Community Development - £1,500,000

Organisations which received grants of £5,000 or more

Ballymun Community Action Programme (Dublin)	50,000
Greater Blanchardstown Development Project (Dublin)	50,000
Inner City Renewal Group (Dublin)	50,000
Action Inishowen (Donegal)	50,000
Knocknaheeny (Cork)	50,000
Mayfield Integrated Community Development Project (Cork)	50,000
North Clondalkin Community Development Project (Dublin)	50,000
Parents Alone Resource Centre (Dublin)	50,000
Ringsend Action Project (Dublin)	35,000
St. Andrew's Resource Centre (Dublin)	35,000
South Inner City Community Development Association (Dublin)	50,000
Louisburgh Community Development Co. Ltd. (Mayo)	5,000
South West Wexford Community Development Project (Wexford)	46,500
Tallaght Partnership (Dublin)	100,000
St. Fergal's Resource Centre (Wicklow)	50,000
Moy Valley Resources (Mayo)	25,000
Damdale/Belcamp Resource Centre (Dublin)	50,000
Ballybeg Community Development Project (Waterford)	50,000
Bantry Community Resource Centre (Cork)	50,000
Loughboy Area Resource Centre (Kilkenny)	50,000
Mountwood Fitzgerald Park Community Development Company (Dublin)	50,000
Ait na nDaoine Teo (Dundalk)	30,000
Westside Resource Centre (Galway)	40,000
West Clare Community Development Resource Centre (Clare)	30,000
Athy Community Development Programme (Kildare)	20,000
Finglas South Community Development Project (Dublin)	30,000
Mahon Community Development Programme (Cork)	30,000
Lifford/Clonleigh Resource Centre (Donegal)	40,000

Vote 40

	£
Cox's Demesne Youth & Community Project (Louth)	25,000
St. Michael's Estate Family Resource Centre (Dublin)	30,000
Ronanstown Women's Group (Dublin)	30,000
Little Bray Family Resource & Development Group (Wicklow)	30,000
North Wall Women's Centre (Dublin)	30,000
Tuam Community Development Resource Centre (Galway)	20,000
Tullamore Travellers Movement (Offaly)	10,000
Cherry Orchard Community Development Programme (Dublin)	20,000
Stoneybatter Community Development Project (Dublin)	20,000
Priorswood Community Development Project (Dublin)	20,000
Ballyphehane/Togher Community Development Project (Cork)	20,000
Special Project for people with disabilities (Dublin)	20,000
Community Action Network (Dublin)	7,000

O.3.- Grants for combatting the problems of moneylending - £500,004**Organisations which received amounts of £5,000 or more**

Carlow Citizen Information Centre (Carlow)	30,000
Coolock Home Maker Services (Dublin)	27,000
Ringsend Action Project (Dublin)	12,200
Tralee Credit Union (Kerry)	20,000
Clarecare (Clare)	52,000
Lough Credit Union (Cork)	56,000
Mid-Western Health Board (Limerick)	41,500
PAUL Partnership (Limerick)	42,804
South-Eastern Health Board (Waterford)	38,000
Ballymun Money Advice & Debt Counselling Service (Dublin)	30,000
Money Information & Debt Advice Service, Clondalkin (Dublin)	36,500
Cherry Orchard Money Advice Centre (Dublin)	38,000
Citizens Information Centres (Dublin)	56,000
NEXUS Research Co Op Ltd (Dublin)	17,000

O.4. (i)- Scheme of grants for Voluntary Organisations - £751,200**Organisations which received amounts of £5,000 or more**

A.I.M. Group, Dublin 2	5,000
Alzheimer Society, Co. Dublin	12,000
Arklow Community Renewal and Development, Wicklow	9,000
BARNARDOS, Mulhuddart Community Project, Dublin 15	8,000
Council for the Status of Women, Dublin 2	8,000
Crosscare, The Red House, Dublin 3	10,000
Disability Federation of Ireland, Dublin 18	8,000
Focus Housing Association, Stanhope Green, Dublin 7	5,500
Guild of the Little Flower, Meath Street, Dublin 8	8,000
Hospitaller Order of St. John of God St. Joseph's Services for the Elderly, Shankill	10,000
Irish National Organisation for the Unemployed, Fleet Street, Dublin 2	7,000
Irish Society for Autism, Dublin 1	10,000
Irish Wheelchair Association, Dublin 3	15,000
Kilbarrack & District Community Association, Dublin 5	12,000
National College of Industrial Relations, Sandford Road, Dublin 6	15,000
National Federation of Community Action on Drugs, Dublin 2	5,000
Order of Malta, Harolds Cross Unit	5,000
St. Catherine's Combined Communities Group, Pimlico, Dublin 8	20,000
St. Gabriel's Day Care Centre, Edenmore	8,000
St. Michael's House, Goatstown, Dublin 14	12,000
Streetline, North Circular Road, Dublin 7	8,000

	£
Athlone Community Services Council	5,000
Limerick Rape Crisis Centre	8,000
PAUL Partnership, Limerick	7,000
Soroptimists International, Co. Clare	20,000
Southill Community Services Board, Limerick	5,000
Ait na nDaoine, Muirheavnamore, Dundalk, Co. Louth	7,000
Doohamlet Social Committee, Castleblayney, Co. Monaghan	6,000
Resource Centre for the Unemployed, Drogheda	5,000
Resource Centre for the Unemployed, Dundalk	5,000
Society of St. Vincent de Paul - Saints Mary and Michael Conference, Monaghan	5,500
Carrick Mental Health & Community Care, Co. Donegal	10,000
Lifford/Clonleigh Resource Centre, Co. Donegal	15,000
Society of St. Vincent de Paul, Bunbeg, Co. Donegal	10,000
CURA Waterford	5,000
OASIS Housing Association, Waterford	8,000
St. Brigid's Family & Community Centre, Waterford	10,000
Ballyheigue Community Care, Co. Kerry	8,000
Cahiriveen Social Services, Co. Kerry	8,000
Catherine McAuley Day Care/Respite Centre, Charleville, Co. Cork	10,000
Cork Simon Community	5,000
Counselling Centre, Cork	8,000
Cumann Iosaef Teo., Tralee, Co. Kerry	20,000
Knocknaheeny/Hollyhill Senior Citizens Club, Cork	6,000
Knocknaheeny/Hollyhill We the People, Cork	5,000
Mahon Community Association, Cork	20,000
Mahon Community Development Project, Cork	15,000
Northside Research & Development Project, Cork	10,000
P.A.C.E., Passage West, Co. Cork	8,000
Rathmore Social Action Group, Co. Kerry	10,000
Skiddys Charity, Cork	6,000
Society of St. Vincent de Paul, Conference of Maximillian Kolbe, Deerpark House, Cork	5,000
Tralee Social Services (Cunamh), Co. Kerry	10,000
Turners Cross Community Association, Cork	10,000
Achill Women's Centre, Achill, Co. Mayo	5,000
Ardnaree Community Playgroup, Ballina, Co. Mayo	5,000
Brothers of Charity, Galway	6,000
Claremorris Social Services, Co. Mayo	15,000
North Connemara Voluntary Housing Association, Co. Galway	10,000
Society of St. Vincent de Paul, Galway	20,000

O.4. (ii) Special Once-off Grants - £1,380,192

Organisations which received amounts of £5,000 or more

Senior Citizens Concern	40,000
Energy Action	25,000
Catholic Marriage Advisory Council (Dublin Diocese)	20,000
National League of the Blind	50,000
Rehabilitation Institute, Sandymount	40,000
Irish Wheelchair Association	40,000
Capuchin Centre for Homeless Men	25,000
Barnardos	20,000
Carmichael Centre for Voluntary Groups	20,000
Cherry Orchard Family Resource Centre	20,000
Droichead Nua Family Support Group	20,000
Newbury House Family Centre, Cork	20,000
Irish Congress of Trade Unions	40,000
Irish National Organisation of the Unemployed	20,000
Catholic Marriage Advisory Council National Headquarters	25,000
Marriage Counselling Services	25,000

Vote 40

	£
INCARE, Centre for Independent Living	50,000
Fountain Resource Group, Dublin 8	30,000
Tallaght NOW Group	50,000
AONTAS	50,000
Lourdes Youth and Community Services, NOW Programme, Dublin 1	50,000

O.4. (ii) European Year of Older People and Solidarity between Generations - Special Allocation

Rialto Development Association	20,000
Carers Association	20,000
Inner City Folklore Group	7,000
First Step	50,000

O.4. (ii) Grants in respect of Respite Care

Age Action Ireland, 114-116 Pearse Street, Dublin 2	12,000
Barrett Cheshire Home, 20-21 Herbert Street, Dublin 2	5,000
Bray, Greystones & District Committee, Boghall Road, Bray, Co. Wicklow (Open Door)	5,000
Cara Cheshire Home, Phoenix Park, Dublin 20	5,000
The Carers Association, Richmond Hill, Rathmines, Dublin 6	40,000
C.A.S.A., Carmichael House, North Brunswick Street, Dublin 7	40,000
Central Remedial Clinic, Vernon Avenue, Clontarf, Dublin 3	7,000
Cerebral Palsy IRL, Sandymount Clinic, Sandymount, Dublin 4	20,000
Cheeverstown House Ltd, Templeogue, Dublin 6W	5,000
Coolock Day Activity Centre, Cromcastle Road, Dublin 17	5,000
Crosscare, Catholic Social Service, Clonliffe College, Dublin 3	30,000
Disabled People of Longford, Knockmartin, Longford	20,000
Friedrich's Ataxia Society, Mart Lane, Foxrock, Dublin 18	15,000
Friends of Ennistymon Hospital, Ennistymon, Co Clare	5,000
Irish Association for Spina Bifida, Old Nangor Road, Clondalkin, Dublin 22	10,000
Irish Motor Neurone Disease Association, Carmichael House, Dublin 7	10,000
Irish Society for Autism, 16-17 Lower O'Connell Street, Dublin 1	25,000
Irish Wheelchair Association, Clontarf, Dublin 3	84,000
Lorrequer House, The Bungalow, Drummartin Terrace, Goatstown, Dublin 14	10,000
Multiple Sclerosis Society of Ireland, 2 Sandymount Green, Dublin 4	15,000
Muscular Dystrophy Ireland, Carmichael House, Dublin 7	20,000
National Association of Home Care Organisers, Thormanby Road, Howth,	10,000
National Council for the Blind, Whitworth Road, Drumcondra, Dublin 9	15,000
The National MS Care Centre, 65 Bushy Park, Rathgar, Dublin 6	20,000
Rehab Institute, Roslyn Park, Sandymount, Dublin 4	15,000
Swords Family Care, Castlefarm, Co Dublin	20,000

O.4. (ii) Special Allocation for Lone Parents Initiatives

Federation of Services for Unmarried Parents & their Children, 36 Upper Rathmines Road, Dublin 6	10,000
Gingerbread IRL. Ltd., 29-30 Dame Street, Dublin 2	5,000
Kerry Diocesan Youth Services, Killarney, Co. Kerry	5,000
National College of Industrial Relations, Sandford Road, Ranelagh	20,000
Parents Alone Resource Centre, Bunratty Drive, Coolock, Dublin 17	5,000
Women's Aid, P.O. Box 791, Dublin 7	5,000

HEALTH

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1993, 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 (including Oifig an Ard-Chláraitheora) and certain services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£7,635,000		
<i>Supplementary</i>	<u>297,000</u>	7,932	7,941 (9)
A.2.- Travel and Subsistence			
<i>Original</i>	£415,000		
<i>Supplementary</i>	<u>36,000</u>	451	393 58
A.3.- Incidental Expenses			
		345	342 3
A.4.- Postal and Telecommunications Services			
		330	327 3
A.5.- Office Machinery and other Office Supplies			
<i>Original</i>	£440,000		
<i>Supplementary</i>	<u>15,000</u>	455	497 (42)
A.6.- Office Premises Expenses			
<i>Original</i>	£220,000		
<i>Supplementary</i>	<u>15,000</u>	235	279 (44)
A.7.- Consultancy Services			
		539	453 86
GRANTS			
B.1.- Grants to Health Boards in respect of net expenditure (excluding expenditure on cash allowances and cash grants and payments to the General Medical Services (Payments) Board)			
<i>Original</i>	£968,241,000		
<i>Supplementary</i>	<u>28,819,000</u>	997,060	998,242 (1,182)
B.2.- Grants to Health Boards in respect of expenditure on cash allowances and cash grants			
<i>Original</i>	£133,267,000		
<i>Supplementary</i>	<u>15,852,000</u>	149,119	149,119 -
B.3.- Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board			
<i>Original</i>	£223,583,000		
<i>Supplementary</i>	<u>9,857,000</u>	233,440	233,440 -
B.4.- Grants on behalf of Health Boards to certain other Health Bodies			
<i>Original</i>	£458,241,000		
<i>Supplementary</i>	<u>12,550,000</u>	470,791	469,641 1,150
B.5.- Payments to Health Agencies in respect of balances of grants for years prior to 1993			
<i>Original</i>	£116,908,000		
<i>Supplementary</i>	<u>9,186,000</u>	126,094	126,094 -

Vote 41

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
B.6.- Grants to Research Bodies	1,775	1,802	(27)
B.7.- Grants to Health Agencies and other similar organisations (<i>National Lottery Funded</i>)			
<i>Original</i>	£18,359,000		
<i>Supplementary</i>	<u>77,000</u>		
	18,436	18,436	-
OTHER SERVICES			
C.- Superintendent and District Registrars	7	6	1
D.- Expenses in connection with the World Health Organisation and other International Bodies	440	472	(32)
E.- Statutory Inquiries	1	-	1
F.- Developmental, Consultative and Advisory Bodies	2,700	2,586	114
G.1.- Payments in respect of disablement caused by Thalidomide	121	121	-
G.2.- Payments in respect of persons claiming to have been damaged by vaccination	1	-	1
H.- Dissemination of information on health and health services	1,080	1,080	-
I.- Vaccine Lymph Supply	4	4	-
CAPITAL SERVICES			
J.1.- Building, Equipping and Furnishing of Hospitals and other Health Facilities	26,890	26,890	-
J.2.- Building, Equipping and Furnishing of Health Facilities (<i>National Lottery Funded</i>)	11,000	11,000	-
J.3.- Information systems and related services for Health Agencies	6,000	6,000	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£1,978,542,000		
<i>Supplementary</i>	<u>76,704,000</u>		
	2,055,246	2,055,165	81
<i>Deduct:-</i>			
K.- Appropriations in Aid			Deficiency in Appropriations in Aid Realised
<i>Original</i>	£231,590,000		
<i>Supplementary</i>	<u>17,900,000</u>		
	249,490	249,488	2
NET TOTAL			Net Surplus to be Surrendered
<i>Original</i>	£1,746,952,000		
<i>Supplementary</i>	<u>58,804,000</u>		
	1,805,756	1,805,677	79

ACTUAL SURPLUS TO BE SURRENDERED:- £79,286

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money £150

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

D.- The excess arose due to currency fluctuations

		<u>Estimated</u>	<u>Realised</u>
		£	£
APPROPRIATIONS IN AID			
1.- Receipts from health contributions			
<i>Original</i>	£182,400,000		
<i>Supplementary</i>	<u>11,100,000</u>	193,500,000	193,354,325
2.- Recovery of cost of Health Services provided under regulations of the European Community			
<i>Original</i>	£45,100,000		
<i>Supplementary</i>	<u>8,700,000</u>	53,800,000	53,852,434
3.- Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital			
		350,000	344,028
4.- Searches and certified copies of entries of Births, Deaths and Marriages			
<i>Original</i>	£200,000		
<i>Supplementary</i>	<u>50,000</u>	250,000	230,001
5.- Recoupment of certain travelling expenses and subsistence allowances from the E.C., etc.			
<i>Original</i>	£100,000		
<i>Supplementary</i>	<u>50,000</u>	150,000	100,974
6.- Miscellaneous			
<i>Original</i>	£3,440,000		
<i>Less Supplementary</i>	<u>2,000,000</u>	<u>1,440,000</u>	<u>1,606,360</u>
TOTAL			
<i>Original</i>	£231,590,000		
<i>Supplementary</i>	<u>17,900,000</u>	<u>249,490,000</u>	<u>249,488,122</u>

4. The demand for certified copies of births, deaths and marriages was less than anticipated.

5. The extent of EC travel was less than anticipated.

6. The receipts from licences for propriety medicines was greater than anticipated.

Vote 41

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	96,601	124	1	5,309
Overtime and extra attendance	81,158	113	1	5,087
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	177,759	237	2	5,309

NOTES

An additional amount of £1,035,000 was drawn from the Vote for Increases in Remuneration and Pensions (No.45) and combined with the provisions in Subhead B.1.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £55,000 is included in the Estimate for 1994.

Institutional and out-patient hospital services were afforded to defence forces personnel and their dependants without application of the statutory charge.

In addition, the following amounts were received from the E.C. by bodies which are funded directly from the Health Vote.

	£
Eastern Health Board	2,195,253
Midland Health Board	635,009
Mid-Western Health Board	797,698
North-Eastern Health Board	195,814
North-Western Health Board	2,162,391
South-Eastern Health Board	106,488
Southern Health Board	600,686
Western Health Board	1,791,538
Board for the Employment of the Blind	35,526
Brothers of Charity	1,320,528
Camphill Communities of Ireland	46,762
Central Remedial Clinic	438,052
Cope	1,198,842
Daughters of Charity, Navan Road	549,127
National Rehabilitation Board	3,003,944
National Medical Rehabilitation Centre	49,084
Sisters of Bon Sauveur, Carriglea	162,524
Sisters of Charity of Jesus and Mary	26,331
St. John of God Services	868,792
St. Michael's House	1,135,719
St. Vincent's Hospital, Elm Park	5,000
Total	<u>17,325,108</u>

MULTI-ANNUAL CAPITAL COMMITMENTS

	£m		
1. Legally enforceable capital commitments:			
Amount spent in 1993			44.39
Commitments to be met in subsequent years			180.00
2. Legally enforceable capital commitments:			
	Cumulative spent to 31/12/1992	Paid in 1993	To be paid in subsequent years
Capital projects over £5m:	£m	£m	£m
Ardkeen Hospital	49.322	7.623	8.200
Kilkenny Hospital	0.793	3.351	2.711
Mullingar Hospital	0.557	0.079	8.346
Sligo Hospital	31.693	0.592	1.000
St. James's Hospital	0.235	1.712	10.800
Tallaght Hospital	9.215	1.620	109.200

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.

JOHN HURLEY
Accounting Officer
DEPARTMENT OF HEALTH
29th April, 1994

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

**NATIONAL LOTTERY VOTED FUNDS
PAYMENTS IN THE YEAR ENDED 31st DECEMBER 1993**

Miscellaneous Allocation	£
National Social Service Board	937,730
National Cancer Registry	250,000
Disability Federation of Ireland	110,000
Eastern Health Board - for Dublin Rape Crisis Centre	77,500
Mid Western Health Board - for Limerick Rape Crisis Centre	2,000
South Eastern Health Board - for Clonmel, Kilkenny and Waterford Rape Crisis Centres	20,119
Southern Health Board - for Cork and Tralee Rape Crisis Centres	40,500
Western Health Board - for Galway Rape Crisis Centre	2,000
Eastern Health Board - for Counselling Centre	30,000
Irish Kidney Association (Donor Card Scheme)	30,000
Samaritans of Limerick and Tipperary	10,000
Daughters of Charity of St Vincent de Paul	5,000
Huntington's Disease Association	30,000
Irish Red Cross Society	23,315
Turning Point	10,000
South Eastern Health Board for New Ross Community Hospital	35,000
Eastern Health Board for Rialto Development Association	45,000
Waterford Disabled Persons Action Group	750
Irish Heart Foundation	500
Friends of the Wexford Cardiac Unit	5,000
Mental Health Association of Ireland	70,000
Physically Challenged Irish Youth Team	5,000
Medical Students Overseas Relief	2,000
Chemobyl Children's Irish Aid Programme	2,000
Irish Wheelchair Association	75,000
Muintir na Tire (Community Alert Programme)	25,000
Health Research Board	34,000
GP Sentinel Network	13,150
National Nutrition Advisory Group	20,000
Irish Sudden Infant Death Association	24,000
St Francis Hospice, Raheny	75,000
Irish Family Planning Association	20,000
Eccles Breast Screening Programme	65,000
Daughters of Charity of St Vincent de Paul, Lisnagry	25,000
Sisters of La Sagesse, Cregg House, Sligo	90,000
Eyebank Ireland	30,000
Irish CND	2,000
Cystic Fibrosis Association of Ireland	25,000
St Patrick's Special School, Bohreen Hill, Enniscorthy	40,000
Family Life Service, Wexford	10,000
Schizophrenia Association of Ireland	25,000
The Counselling Centre, Cork	25,000
Southern Health Board Suicide Research Group	5,000
Headway: National Head Injuries Association	20,000
Cerebral Palsy Ireland	15,000
Action for Mobility	10,000
L'Arche Ireland	50,000
Ballincollig Senior Citizens Club	10,000
Order of Malta Ambulance Corps	8,000
Drogheda Community Services Centre	12,000
Youth-in-Need	3,000
Irish Society for Autism	20,000

	£	£
St Vincent's Centre, Cork	20,000	
Multiple Sclerosis Society of Ireland	14,436	
Library Association	20,000	
Mahon Community Association	20,000	
Windmill Therapeutic (Training) Unit	5,000	
Total		2,599,000

Block allocations to Health Boards

Eastern Health Board	310,000	
Midland Health Board	165,000	
Mid Western Health Board	200,000	
North Eastern Health Board	200,000	
North Western Health Board	165,000	
South Eastern Health Board	208,000	
Southern Health Board	212,000	
Western Health Board	200,000	
Total		1,660,000

Services for the Elderly

Eastern Health Board	1,610,000	
Midland Health Board	330,000	
Mid Western Health Board	500,000	
North Eastern Health Board	455,000	
North Western Health Board	415,000	
South Eastern Health Board	600,000	
Southern Health Board	890,000	
Western Health Board	670,000	
National Council for the Elderly Age and Opportunity	220,000 25,000	
Total		5,715,000

Services for the Mentally Handicapped

Eastern Health Board	580,000	
Mid Western Health Board	40,000	
Western Health Board	420,000	
Total		1,040,000

Child Care Services

Eastern Health Board	775,000	
Midland Health Board	125,000	
Mid Western Health Board	185,000	
North Eastern Health Board	185,000	
North Western Health Board	125,000	
South Eastern Health Board	225,000	
Southern Health Board	260,000	
Western Health Board	200,000	
Total		2,080,000

Public Health Services

Eastern Health Board	613,000	
Southern Health Board	78,490	
Western Health Board	38,000	
Health Research Board	63,000	
Virus Reference Laboratory, UCD	37,510	
Total		830,000

Vote 41**Physical Handicap Services**

	£	£
Eastern Health Board	712,951	
Mid Western Health Board	32,000	
Southern Health Board	12,000	
Multiple Sclerosis Society of Ireland	25,000	
Irish Association of Speech and Language Therapists	2,000	
Irish Motor Neurone Disease Association	16,000	
Total		799,951

Health Board Services

Eastern Health Board	1,133,000	
Midland Health Board	212,000	
Mid Western Health Board	319,000	
North Eastern Health Board	271,000	
North Western Health Board	204,000	
South Eastern Health Board	265,000	
Southern Health Board	418,000	
Western Health Board	313,000	
Total		3,135,000

HIV-infected Haemophiliac		77,049
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Health Promotion		500,000
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Capital Expenditure		11,000,000
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Grand Total		29,436,000
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AN ROINN EALAÍON CULTÚIR AGUS GAELTACHTA

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1993, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Oifig an Aire Ealaíon, Cultúir agus Gaeltachta, lena n-airítear deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Soláthar don Mheastachán	Caitheachas	Caitheachas i gcomparáid leis an Meastachán
	£'000	£'000	Níos lú (Níos mó) ná mar a sholátharaíodh £'000
RIARACHÁN			
A.1.- Tuarastail, Pá agus Liúntais	5,033	5,283	(250)
A.2.- Costais Taistil agus Cothaithe	213	244	(31)
A.3.- Costais Theaghmhasacha	77	199	(122)
A.4.- Seirbhísí Poist agus Teileachumarsáide	173	214	(41)
A.5.- Fearais agus Solatháirítí Oifige	198	370	(172)
A.6.- Costais Áitreabh Oifige	297	660	(363)
A.7.- Seirbhísí Comhairleoireachta	60	-	60
EALAÍON, CULTÚR AGUS OIÐHREACTH			
B.- Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	405	388	17
C.- Grant-in-Aid Fund for Cultural Institutions /Agencies (<i>National Lottery Funded</i>)	5,302	4,382	920
D.- Grant-in-Aid for the National Heritage Council (<i>National Lottery Funded</i>)	1,500	1,284	216
AN GHAELIGE AGUS AN GHAELTACHT			
E.- Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,220	1,240	(20)
F.- Scéimeanna Feabhsúcháin sa Ghaeltacht	2,960	1,977	983
G.- Scéimeanna Cultúrtha agus Sóisialta	2,100	2,316	(216)
H.- Oifig Eorpach do Theangacha Neamhfhorleathana	34	34	-
I.1.- Údarás na Gaeltachta - Caitheachas Reatha (Deontas-i-gCabhair)	2,253	2,253	-
I.2.- Údarás na Gaeltachta - Deontais do Thionscail (Deontais-i-gCabhair)	7,150	7,150	-
I.3.- Údarás na Gaeltachta - Caitheachas Caipitil ar Fhoirgnimh, Scaireanna, etc. (Deontais-i-gCabhair)	9,800	9,800	-
J.- Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (<i>Crannchur Naisiúnta</i>)	4,615	4,615	-
CRAOLACHÁN			
K.- Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)	50,598	50,598	-
L.- Payment to An Post for Collection of Broadcasting Licence Fees	6,222	6,221	1
M.- Commissions and Special Inquiries	10	6	4
O.1.- Irish Film Board - Administration Expenses (Grant-in-Aid)			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<u>200,000</u>	200	200

Vóta 42

Seirbhís	Soláthar don Mheastachán	Caitheachas	Caitheachas i gcomparáid leis an Meastachán
	£'000	£'000	Níos lú (Níos mó) ná mar a sholátharaíodh £'000
O.2.- Irish Film Board - Capital Expenditure (Grant-in-Aid)			
<i>Original Supplementary</i>	<i>£NIL</i> <i>945,000</i>	945	945
			-
			Farasbarr ag an Meastachán Iomlán ar an gCaitheachas
AN MÓR-IOMLÁN	101,365	100,379	986
<i>Baintear de -</i>			Farasbarr sna leithris-i-gCabhair a Fuarthas
N.- Leithris-i-gCabhair	56,950	57,056	106
			Farasbarr Iomlán atá le Tabhairt Suas
AN GLAN-IOMLÁN	44,415	43,323	1,092
MÉID CRUINN LE TABHAIRT SUAS:-		£1,092,300	

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN AGUS EOLAS EILE

- A.1.- Bhain an bhreis caiteachais le fostú fóirne breise sa Roinn nuabhunaithe seo.
- A.2.-A.5.- Le bunú na Roinne nua, a bhí ag forbairt agus ag daingniú seirbhísí i rith na bliana, bhí sé dodhéanta meastachán cruinn a dhéanamh ar na costais riaracháin a bheadh de dhíth.
- A.6.- Bhain cuid mhaith den chaiteachas breise le riaráistí a bhí le híoc i ndáil le costais téimh agus solais ins na hInstitiúidí Cultúrtha.
- A.7.- Níor fostaíodh comhairleoirí i rith na bliana.
- C.- A number of projects to which funds were committed did not commence during the year.
- D.- The saving arises because certain grants committed to projects were not taken up by the applicants during the year.
- F.- Ní raibh an caiteachas chomh hard agus a bhíodhas ag súil leis toisc nach ndeachaigh tograí áirithe ar aghaidh chomh tapaidh agus a measadh. Chomh maith leis sin bhain caiteachas níos lú ná mar a mheasadh leis an gcéad chéim de thogra mór amháin.
- G.- D'fhreastal níos mó foghlaimoírí Gaeilge ar na cúrsaí Gaeilge ná mar a bhí measta. Chomh maith leis sin chosnaigh an scéim nua Labhairt na Gaeilge níos mó ná mar a ceapadh.

LEITHRIS-I-gCABHAIR

	<u>Mar a Measadh</u>	<u>Mar a Fuarthas</u>
	£	£
1. Aisíoc costas taistil agus liúntas cothaithe áirithe	16,000	17,431
2. Aisíoc tuarastal áirithe	27,000	26,627
3. Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	300,000	284,847
4. Fáltais i ndáil leis an Leabharlann Náisiúnta (National Library)	80,000	80,865
5. Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	25,000	21,194
6. Taillí ceadúnais craolacháin	56,500,000	56,592,996
7. Ilghnéitheach	<u>2,000</u>	<u>31,464</u>
	<u>£56,950,000</u>	<u>£57,056,424</u>

3. Tá sé deacair an teacht isteach don Mhusaem a mheas go cruinn agus bhí sé níos lú ná mar a measadh

7. Bhain an méadú le haisíochtaí ó Ranna Stáit eile nach raibh curtha san áireamh.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	31,065	65	1	9,880
Overtime and extra attendance	416,478	149	38	11,071
Shift and roster allowances	-	-	-	-
Miscellaneous	2,279	3	-	-
Total extra remuneration	449,813	163*	39	11,071*

* Some individuals received allowances under more than one category.

CUNTAS CHISTE NA GAELIGE

	£	£
Fuilleach ar 1 Eanáir 1993	28,371	
Deontas-i-gCabhair, 1993	<u>4,615,000</u>	4,643,371
Iocaíochtaí le:-		
Bord na Gaeilge	1,846,000	
Comhdháil Náisiúnta na Gaeilge	370,000	
Conradh na Gaeilge	155,000	
An tOireachtas	82,000	
Comhlachas Náisiúnta Drámaíochta	83,000	
Taibhdhearc na Gaillimhe	79,000	
Gael-Linn	540,000	
Bord na Leabhar Gaeilge	270,000	
Cumann na bhFiann	190,000	
An Gael Acadamh	24,000	
Comhaltas Ceoltóirí Éireann	160,000	
Oidhreacht Chorca Dhuibhne	40,000	
Tiobraid Árann ag Labhairt	40,000	
Gaillimh le Gaeilge	18,750	
Eagraíocht na Scoileanna Gaeltachta	6,500	
Glór na nGael	110,000	
Turasóireacht Conamara & Árann	10,000	
Comhchoiste Réamhscolaíochta	675	
Ionad Ealaíon & Duchais Naomh Eoin Trá Lí	4,000	
Iontaobhas Ultach	20,000	
Cló Iar-Chonnachta	125	
Comhlucht na nGael, Gaillimh	1,500	
An tÁras Luimneach	4,000	
Gaelscoil Naithí	28,500	
Aonad Buanú Gaeilge Dún na nGall	12,500	
Ionad Dífhostaithe Thrá Lí	1,500	
Leabhair Sheáin Bán	15,000	
Gaelcholáiste Chiarraí	30,750	
Slógadh Dun Dealgan	2,000	
Seachtain Gael na hAstráile	290	
Comhairle an Iúir agus Mhorm	1,000	
Conradh na Gaeilge: Ceiliúradh 75 bliain	75,000	
Cór Duibhlinne	250	
Féile Dhomhnach Míde	500	
Eagraíocht na Scoileanna Gaeltachta Coiste na Mumhan	10,000	
Eagraíocht na Scoileanna Gaeltachta Gael Uladh	9,000	
British Association - Irish Studies	1,000	
Gaelscoileanna: Scéim Forbartha	14,000	
Eagraíocht na Scoileanna Gaeltachta Iarthar	6,000	
Radio na Life	30,000	
Togra Gaeilge i Southward	5,500	
Cumann Dí-Fhostaíochta Maigh Eo	800	
Patsy Dan Mac Ruairí, Iompair Pictiúirí go Boston	345	
Aisteoirí na Linne	5,000	
Ceoil Chorca Dhuibhne	10,000	
Cór Bayside	2,000	
Scléip Teo	2,500	
Siamsa Tíre	50,000	
*Coláiste na hOllscoile, Gaillimh - Áras na Gaeilge	158,122	4,526,107
Fuilleach ar 31 Nollaig 1993		<u>£117,264</u>

* - ina theannta fuarthas £44,853 ón Údarás um Ard Oideachas

**STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EUROPEAN
REGIONAL DEVELOPMENT FUND**

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1993

	£
Balance at 1st January, 1993	3,731
Receipts	<u>270,200</u>
	273,931
Payments	<u>270,600</u>
Balance at 31st December, 1993	<u>£3,331</u>

NOTE

In addition to the sums spent from the Vote additional amounts as follows were provided from the Vote for Increases in Remuneration and Pensions (No. 45).

	£
An Roinn Ealaíon, Cultúir agus Gaeltachta	52,000
Údarás na Gaeltachta	45,000
Bord na Gaeilge	7,000
Irish Museum of Modern Art	4,000
National Concert Hall	1,000
Total	<u>£109,000</u>

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasaíochta
AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA
29 Aibreán 1994

Do scrúdaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na mínithe a bhí uaim, agus de thoradh an iniúchadh atá deanta agam, deimhním gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

P.L.MAC DOMHNAILL
Ard-Reachtair Cuntas agus Ciste

**ACCOUNTS OF GRANT-IN-AID FUNDS AND NON-VOTED FUNDS ADMINISTERED BY AN
ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA FOR THE YEAR ENDED 31st
DECEMBER, 1993**

**GRANT-IN-AID FUND FOR THE NATIONAL MUSEUM, THE NATIONAL LIBRARY AND THE NATIONAL
ARCHIVES**

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1993.

	£	£
Balance at 1st January, 1993		Nil
Grant from Subhead B		388,152
Payments		
National Museum	284,579	
National Library	81,379	
National Archives	<u>22,194</u>	(388,152)
Balance at 31st December, 1993		<u>Nil</u>

GRANT-IN-AID FUND FOR CULTURAL INSTITUTIONS / AGENCIES
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1993.

	£
Balance at 1st January, 1993 (a)	115,415
Grant-in-Aid	<u>4,381,629</u>
	4,497,044
Payments (<i>see Schedule</i>)	<u>4,381,629</u>
Balance at 31st December, 1993	<u>£ 115,415</u>

(a) Transferred from National Lottery Suspense Account, 1992

Schedule of Payments

	£	£
Chester Beatty Library		345,000
Royal Hospital Kilmainham/Irish Museum of Modern Art		
Current	1,061,992	
Capital	<u>100,000</u>	1,161,992
National Museum		500,000
National Library		
Current	270,000	
Cataloguing and Delmass	<u>40,000</u>	310,000
National Archives		293,262
National Concert Hall		319,000
Dublinia Project		300,000
Irish Architectural Archive		57,000
Irish Manuscripts Commission		35,924
Marsh's Library		23,500
Genevals Tower		312,569
Letterkenny Arts Centre		172,607
<i>Miscellaneous Grants / Other Cultural Organisations / Events</i>		
Galway Theatre Project	32,000	
Curriculum Development	20,000	
Hunt Museum	40,000	
Wexford Film Commission	20,000	
Irish Labour History Museum	20,000	
Temple Bar/Artform	12,000	
James Joyce Cultural Centre	60,000	
Artane Boys Band	150,000	
Longford Summer Festival	6,000	
National Archives Advisory Council	8,622	
ICCROM	3,591	
Transport Museum Society	2,000	
MIDEM - Irish Music Showcase	2,500	
Eurovision Steering Committee	20,000	
2000 Island (Poetry Ireland)	10,000	
Duchas Folk Theatre, Trim	10,000	
Irish Genealogical Project	4,828	
Global Forum of Women	1,950	
Writers' Centre Dublin	764	
Art Officer's Seminar	504	
Ireland's Annual Contribution to Eureka Audiovisual	600	
European Community Literary and Translation Prizes	3,531	
Dublin Box Company	582	
Transfers to Subhead A1	<u>121,303</u>	550,775
		<u>£4,381,629</u>

NATIONAL HERITAGE COUNCIL AND DISCOVERY PROGRAMME
GRANT-IN-AID ACCOUNT
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1993.

	£
Balance at 1st January, 1993	6,280
Receipts from Symposium	141
Grant-in-Aid from Subhead D	<u>1,284,000</u>
	1,290,421
Payments (See Schedule)	<u>1,265,722</u>
Balance at 31st December, 1993	<u>£24,699</u>

Schedule of Payments

<i>Project</i>	<i>Amount</i>
	£
Computerisation, Six county Museums	29,232
Fethard Survey	12,500
Research on the ecology of the Grey Partridge on Cutover Bog	8,000
Study on the Health Status of small cetaceans U.C.C.	35,000
Compilation of a heritage education material inventory, Blackrock Teachers' Centre	15,000
National Inventory of Historic Scientific Instruments	5,000
Production of documentary film 'The Irish Country House', The Irish Georgian Society	20,000
Irish Stone Axe Project U.C.D.	20,000
Discuss Document on the Implications of a Whale and Dolphin Sanctuary in Irish Waters I.W.D.G.	1,500
Eradication of woodworm in Archbishop Marsh's Library, Dublin	5,000
Publication 'Nature in Ireland' Dr J Wilson Foster	2,000
St. Patrick's College, Carlow, restoration	50,000
Burren Co Clare, Land Reclamation Study, T.C.D.	500
Study of Araglin Valley Co. Cork, U.C.C.	7,886
Barrach St/French's Quay, Cork, Post excavn. research U.C.C.	2,450
Grattan St., Cork, Post-excavn., research U.C.C.	1,633
Industrial Archaeology Survey of Cork City and Environs, Royal Irish Academy	5,000
Irish Pleistocene Fauna U.C.C.	6,000
Kilcolman Wildfowl Refuge, Co. Cork	5,000
Cataloguing of Knowles - Keiller collection of Artefacts U.C.C.	4,500
Royal Cork Yacht Club, Cobh, restoration Sirius Commemoration Ltd.	7,500
Early Medieval House Site, Rinnaraw, Portnablath, Co. Donegal, conservation, U.C.G.	1,500
St. Columba's Church, Donegal, restoration work	5,000
Production of Atlas of Irish Landscapes, Royal Irish Academy	2,900
Blessington Street Basin restoration works, Action Committee	25,000
Peatland Education Programme, Irish Peatland Conservation Council, Dublin	25,000
16 Lower Main Street, Rush, rethatching	1,000
Church of St John the Evangelist, Sandymount, Dublin, restoration	7,000
St Stephen's Church, Dublin, restoration	10,500
St Audoens Church, Cornmarket, Dublin, restoration,	
The Select Vestry of St Patrick's, Cathedral Group of Parishes	11,364
Engineering Heritage Project, I.E.I. Heritage Society	1,500
The Debtor's Prison, Green Street, Dublin, restoration, Green Street Trust	9,093
Knocklyon Castle, Templeogue, Dublin, restoration	6,000
James Mitchell Museum Development, U.C.G.	3,000
Killagh Abbey, Co. Kerry, restoration	1,400
St John the Evangelist Church, Tralee, Co. Kerry, restoration	27,000
Castletown House, Castletown House Foundation, Celbridge, Co. Kildare	55,000
Partial payment Conolly Monument, Celbridge, Co. Kildare	25,000
Map of the Manor of Maynooth, restoration, St Patrick's College Maynooth	3,000
Great Rath House, Kilrush, Co. Kildare, rethatching	1,500
Rath House Kilrush, Co. Kildare, rethatching	1,500
St Brigid's Cathedral, Co. Kildare, restoration, St. Brigid's Restoration Committee	8,000

<i>Project</i>	<i>Amount</i>
	<i>£</i>
The Old Jail, Carrick-on-Shannon, Co. Leitrim, reroofing	13,000
Project commissioned by the Council on an evaluation of Conservation Designations in Ireland	15,000
Glin Castle, Co. Limerick, rewiring	11,700
Post-Excavation work, Various sites, Limerick City	10,000
St. Mary's Cathedral Project Committee, St. Mary's Cathedral, Limerick, restoration	2,500
St. Nicholas's Church, Dundalk, restoration, Dundalk Select vestry	16,195
Ceide Fields Co. Mayo scientific investigation and development	6,400
Clare Island, Co. Mayo, Study, RIA	10,000
Foxford Woollen Mills development of Industrial Tour, Foxford resources Ltd.	73,000
Clara Bog, Co. Offaly, conservation, T.C.D.	13,000
Fairymount Church, Co. Roscommon, restoration	5,000
Strokestown Park House Gardens, Co. Roscommon, restoration	1,145
Fethard Town Walls, Co. Tipperary, restoration	18,000
All-Saints Church, Mullingar, Co. Westmeath, restoration	5,000
Thatched House, Drumcree, Co. Westmeath, rethatching	2,000
Old Schoolhouse, Tyrrellspass, Co. Westmeath, restoration	5,000
Thatched House, Carne, Co. Wexford, rethatching	750
Thatched House, Tagoat, Co. Wexford, rethatching	1,000
Powerscourt Gardens, restoring the statuary, Powerscourt Est.	15,186
Discovery Action Programme	<u>521,987</u>
	1,220,821
Council Expenses	<u>44,901</u>
	<u>£1,265,722</u>

NATIONAL MUSEUM GRANT ACCOUNT

	<i>£</i>
Balance at 1st January, 1993	28,300
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	500,000
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>284,579</u>
	812,879
Payments (Current)	<u>794,948</u>
Balance at 31st December, 1993	<u>£17,931</u>

NATIONAL MUSEUM NON-VOTED MONEYS ACCOUNT

	<i>£</i>	<i>£</i>
Balance at 1st January, 1993		13,176
Sponsorship/Donations		18,121
Transfers from National Museum Investment Account		<u>35,589</u>
		66,886
Payments	9,440	
Transfers to National Museum Investment Account	<u>9,822</u>	<u>19,262</u>
Balance at 31st December, 1993		<u>£47,624</u>

Note: Income generated by the National Museum from sponsorship and donations was until 21 October, 1993 transferred for investment to an Account managed and controlled by the Minister for Finance. Since 21 October, 1993 the account has been managed directly by the National Museum. The outstanding balance of £35,589 was transferred to the National Museum Non Voted Moneys Account at that time.

NATIONAL MUSEUM CAPITAL ACCOUNT

	£
Securities held at 1st January, 1993	700
Securities held at 31st December, 1993	
11% National Loan 1993/98	<u>£700</u>

NATIONAL LIBRARY GRANT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1993

	£
Balance at 1st January, 1993	3,711
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	310,000
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>81,379</u>
	<u>395,090</u>
Payments (purchase of books etc.)	<u>392,097</u>
Balance at 31st December, 1993	<u>£2,993</u>

NATIONAL ARCHIVES GRANT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1993

	£
Balance at 1st January, 1993	23,424
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	292,262
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>22,194</u>
	<u>338,880</u>
Payments	<u>315,353</u>
Balance at 31st December, 1993	<u>£23,527</u>

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasafachta
 AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA
 29 Aibreán, 1994

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the National Gallery including a Grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided £'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	715	707	8
A.2.- Travel and Subsistence	10	10	-
A.3.- Incidental Expenses	103	109	(6)
A.4.- Postal and Telecommunications Services	22	32	(10)
A.5.- Office Machinery and Other Office Supplies	34	35	(1)
A.6.- Office Premises Expenses	160	144	16
OTHER SERVICE			
B.- Grant-in-Aid Fund for Acquisitions and Conservation (<i>National Lottery Funded</i>)	116	116	-
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	1,160	1,153	7
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
C.- Appropriations in Aid	1	1	-
			Total Surplus to be Surrendered
NET TOTAL	1,159	1,152	7

ACTUAL SURPLUS TO BE SURRENDERED:-	£6,856
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- Expenditure on incidental expenses was greater than anticipated. There was also an unprecedented number of school tours due to the success of the Gallery's exhibition programme.
- A.4.- Postal and Telecommunications costs were greater than anticipated.
- A.6.- The anticipated expenditure on this subhead was not fully used due to delays in the completion of the refurbishment programme.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	26	1	-	-
Overtime and extra attendance	77,410	26	3	8,308
Shift and roster allowances	6,455	26	-	-
Miscellaneous	4,193	5	-	-
Total extra remuneration	88,084	*	3	8,308

* Some individuals received payments in more than one of these categories.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures £	Conserv- ation of Works of Art £	Purchase of Books and Journals £
Balance at 1st January, 1993	121	89	2,906
Grants from the National Lottery Fund (Subhead B)	<u>100,000</u>	<u>9,000</u>	<u>7,000</u>
	100,121	9,089	9,906
Expenditure, 1993	<u>70,022</u>	<u>7,224</u>	<u>6,029</u>
Balance at 31st December, 1993	<u>£30,099</u>	<u>£1,865</u>	<u>£3,877</u>

RAYMOND KEA VENNEY
Accounting Officer
NATIONAL GALLERY,
1st April, 1994

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts are correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) than Provided
	£'000	£'000	£'000
A.- Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	6,512	6,512	-
B.- Grant under Section 5(i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) (<i>National Lottery Funded</i>)	4,988	4,988	-
TOTAL	11,500	11,500	-

NOTE

In addition to the grant issued from the Vote, an extra amount of £56,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remuneration and Pensions (No. 45).

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasaíochta
AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA
29 Aibreán, 1994

I certify that this Account has been examined under my directions, and is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1993, compared with the sum granted, for Increases in Remuneration and Pensions.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
	£'000	£'000	£'000
Increases in Remuneration and Pensions			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<u>42,000,000</u>	31,931	10,069

ACTUAL SURPLUS TO BE SURRENDERED:-	£10,068,530
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EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

The saving arose because it was not possible within the time available to make all the payments due on certain Votes. There was also an element of offsetting of savings on individual Votes against the cost of the pay arrears.

EXPENDITURE

Vote No.	Service	£	£
1	President's Establishment		3,500
6	Office of the Minister for Finance		
	Salaries, wages and allowances	175,000	
	Economic and Social Research Institute		
	- Administration and General Expenses (Grant-in-Aid)	53,000	
	Institute of Public Administration (Grant-in-Aid)	<u>80,000</u>	308,000
9	Office of the Revenue Commissioners		1,010,000
11	State Laboratory		21,000
15	Valuation and Ordnance Survey		100,000
18	Transport, Energy and Communications		
	Radiological Protection Institute of Ireland		
	- Grant-in-Aid for General Expenses		12,960
19	Office of the Minister for Justice		
	Salaries, wages and allowances	101,000	
	Garda Complaints Board	4,000	
	Office of the Data Protection Commissioner	<u>2,000</u>	107,000
20	Garda Síochána		
	Salaries, wages and allowances	3,320,000	
	Superannuation, etc.	<u>430,000</u>	3,750,000
21	Prisons		
	Salaries, wages and allowances	530,000	
	Probation and Welfare Service - Salaries, wages and allowances	<u>70,000</u>	600,000

Vote 45

Vote No.	Service	£	£
24	Charitable Donations and Bequests Salaries, wages and allowances		2,000
25	Environment		
	Licensing and registration of motor vehicles, licensing of drivers and testing of vehicles	47,000	
	Other Roads Related Services	3,970	
	Research, analytical and related services, etc.	37,700	
	Environmental Protection Agency	5,270	
	Register of Electors	12,500	
	An Bord Pleanála	23,500	
	National Safety Council	3,120	
	Miscellaneous Services	<u>5,350</u>	138,410
26	Office of the Minister for Education		
	Salaries, wages and allowances	265,000	
	Institiúid Teangeolaíochta Éireann - General expenses (Grant-in-Aid) (<i>National Lottery Funded</i>)	10,000	
	Royal Irish Academy of Music - General expenses (Grant-in-Aid) (<i>National Lottery Funded</i>)	<u>15,000</u>	290,000
27	First Level Education		
	Salaries, etc. of Teachers	6,740,000	
	Special services for children in care	93,000	
	Special educational projects	<u>4,000</u>	6,837,000
28	Second Level and Further Education		
	Secondary Teachers - incremental salary grant	4,594,000	
	Comprehensive and Community Schools - running costs	1,008,000	
	Annual non-capital grants to Vocational Education Committees (excluding grants in respect of Regional and other Technical and Specialist Colleges for running costs and certain student support)	2,550,000	
	Payments to local authorities in respect of superannuation charges	<u>170,000</u>	8,322,000
29	Third Level and Further Education		
	An tÚdarás Um Ard-Oideachas - Grant-in-Aid for General expenses	7,000	
	An tÚdarás Um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	2,414,000	
	An tÚdarás Um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (<i>National Lottery Funded</i>)	15,000	
	Grants in respect of the running costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges	1,640,000	
	Training Colleges for Primary Teachers	72,000	
	Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	40,000	
	Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)	<u>27,000</u>	4,215,000
30	Marine		
	An Bord Iascaigh Mhara - Administration and current development (Grant-in-Aid)		40,000

Vote No.	Service	£	£
31	Agriculture and Food		
	Salaries, wages and allowances	877,000	
	TEAGASC - Grant-in-Aid for General Expenses	505,000	
	TEAGASC - Grant-in-Aid for Superannuation Purposes	160,000	
	An Bord Glas - Grant-in-Aid for general expenses	3,000	
	Pension payments etc. and winding up expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall	1,000	
	Córas Beostoic agus Feola - Grant-in-Aid for general expenses.	<u>1,600</u>	1,547,600
32	Forestry		14,000
34	Enterprise and Employment		
	Salaries, wages and allowances	224,000	
	Eolas - Administration and General Expenses (Grant-in-Aid)	391,000	
	Industrial Development Authority - Administration and General Expenses (Grant-in-Aid)	190,000	
	Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	11,000	
	Superannuation and Pensions for Members of the Labour Court	2,000	
	Labour Relations Commission	11,000	
	Grant for National Authority for Occupational Safety and Health	<u>19,000</u>	848,000
35	Tourism and Trade		
	Bord Fáilte Éireann Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	105,000	
	Shannon Free Airport Development Company Ltd - Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	16,000	
	Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (Cert Ltd.) - Grant for Training	<u>36,000</u>	157,000
36	Defence		
	Permanent Defence Force: Pay	2,000,000	
	Permanent Defence Force: Allowances	400,000	
	Chaplains and officiating Clergymen: Pay and allowances	<u>8,000</u>	2,408,000
41	Health		
	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)		1,035,000

Vote 45

<i>Vote No.</i>	<i>Service</i>	<i>£</i>	<i>£</i>
42	An Roinn Ealaíon, Cultúir agus Gaeltachta		
	Salaries, wages and allowances	52,000	
	Grant -in-Aid fund for Cultural Institutions / Agencies (National Lottery Funded)	5,000	
	Udarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)	45,000	
	Iocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (Crannchur Náisiúnta)	<u>7,000</u>	109,000
44	An Chomhairle Ealaíon		<u>56,000</u>
TOTAL			<u>£31,931,470</u>

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
20th April 1993

I certify that this Account has been examined under my directions, and is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

INDEX TO THE APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1993

(Titles of Votes are shown in Bold Type)

	<i>Page</i>		<i>Page</i>
Aer Rianta cpt	150	Córas Beostoic agus Feola	227
Agency for Personal Service Overseas	266	Córas Iompair Éireann	149
Agriculture and Food	226	Cork Hospitals Board	215
An Chomhairle Ealaíon	296	Council for the Status of Women	242
An Post	150	Council of Europe	267
Anglo-Irish Co-Operation, North-South and	262	County Development Work	246
Army Pensions	260	Courts	168
Arterial Drainage	128	Criminal Injuries Compensation Tribunal	158
Arts Council	296	Cultural Relations	262
Attorney General, Office of the	138	Cumann Parlaiminteach na hÉireann	103
Auditor General, Comptroller and	122		
		Dáil Éireann	103
Beef Tribunal	227	Dairy Disposal Company Limited	227
Bequests, Charitable Donations and	173	Data Protection Commissioner	156
Bord Fáilte Éireann	251	Defence	254
Bord Glas	227	Department of the Taoiseach	107
Bord Iascaigh Mhara	221	DÍON	246
Bord na gCapall	227	Director of Public Prosecutions, Office of the	140
Bord na gCon	227	Donations and Bequests, Charitable	173
Bord na Móna	149	Dublin Dental Hospital	215
Bord Pleanála	176	Dublin Institute for Advanced Studies	215
Bord Scoláireachtaí Cómalaírte	263	Dublin Transport Authority	149
Bord Tráchtála	251		
Bula Limited	154	Ealaíon, Cultúir agus Gaeltachta	285
		Economic and Social Research Institute	114
Centenarians' Bounty	101	Education, First-Level	207
Central Information Technology Service	114	Education, Office of the Minister for	194
Central Statistics Office	112	Education, Second-Level and Further	210
CERT	251	Education, Third-Level and Further	215
Charitable Donations and Bequests	173	Employment Equality Agency	242
Chief State Solicitor	139	Enterprise and Employment	245
Chomhairle Ealaíon, An	296	Environment	175
Ciste na Gaeilge	288	Environmental Protection Agency	176
Ciste Pinsean Thithe an Oireachtais	103	Eolas	245
Civil Defence	255	Equality and Law reform	242
Civil Service Arbitration Board	114	Equitation Teams	255
Civil Service Appeals Board	114	European Parliament	103
Civil Service Commission	145	Export Guarantee Insurance	251
Coillte Teoranta	238		
Coiste an Asgard	255	FEOGA	228
College of Industrial Relations	246	Finance, Office of the Minister for	114
Combat Poverty Agency	269	First-Level Education	207
Commissioners of Irish Lights	220	Fishery Harbour Centres	221
Common Fund for Commodities	114	Foir Teoranta	114
Community Services Order Scheme	164	Food, Agriculture and	226
Comprehensive and Community Schools	210	Food and Agriculture Organisation	227
Comptroller and Auditor General	122	Foras Áiseanna Saothair	246

	<i>Page</i>		<i>Page</i>
Foreign Affairs	262	Local Security Force	260
Forestry	238	Loran C Navigation System	220
Free Legal Advice Centres	242		
		Manufacturing Accounts, Prisons	167
Gaeleagras na Seirbhíse Poiblí	114	Marine	220
Gaeltachta, An Roinn Ealaíon, Cultúir agus	285	Marine Institute	221
Gaeltachta, Udarás na	285	Marine Works (Ireland) Act, 1902	225
Galway - Arran Ferry Service	149	Meteorological Service	245
Garda Complaints Board	155	Model Schools	207
Garda Síochána	159		
Garda Síochána Reward Fund	163	National Archives	285
General Agreement on Trade and Tarrifs	267	National Authority for Occupational Safety and Health ...	246
General Medical Services (Payments) Board	277	National Council for Curriculum and Assessment	194
Government Supplies Agency	127	National Economic and Social Council	107
GPO Restoration	150	National Economic and Social Forum	110
		National Gallery	294
Harbour Development	220	National Heritage Council	285
Health	277	National Library	285
Health Boards	277	National Monuments	127
Higher Education Grants	215	National Museum	285
Houses of the Oireachtas and the European Parliament	103	National Safety Council	176
		National Schools	207
Incorporated Council of Law Reporting for Ireland	155	National Schools for the Handicapped	207
Increases in Remuneration and Pensions	297	North-South and Anglo-Irish Co-operation	262
Industrial Credit Corporation plc	114, 245		
Industrial Development Authority	245	Office of Public Works	127
Inland Waterways	127	Office of the Attorney General	138
Institúid Teangeolaíochta Éireann	195	Office of the Director of Public Prosecutions	140
Institute of Public Administration	114	Office of the Minister for Education	194
International Co-operation	266	Office of the Minister for Finance	114
Irish Association for Victim Support	155	Office of the Minister for Justice	155
Irish Film Board	285	Office of the Ombudsman	147
Irish Management Institute	246	Office of the Revenue Commissioners	124
Irish National Petroleum Corporation Ltd.	149	Office of the Tánaiste	110
Irish Productivity Centre	245	Oifig an Ard-Chláraitheora	277
Irish Red Cross Society	255	Oifig Eorpach do Theangacha Neamhfhorleathana	285
Irish Sailors and Soldiers Land Trust	107	Oireachtas and the European Parliament, Houses of the	103
Irish Shipping Limited	221	Ombudsman, Office of the	147
		Ordnance Survey, Valuation and	142
Justice, Office of the Minister for	155	Organisation for Economic Co-operation and Development	267
Laboratory, State	135	Parks	127
Labour Court	246	Passports	262
Land Commission	228	Paymaster General's Office	114
Labour Relations Commission	246	Pensions, Army	260
Land Registry and Registry of Deeds	171	Pigs and Bacon Commission	227
Law Reform Commission	138	President's Establishment	101
Law Reform, Equality and	242	President's Household Staff	127
Legal Aid - Criminal	155	Prison Officers' Medical Aid Society	164
Legal Aid Board	242	Prisons	164
Livestock Improvement and Eradication of Disease	226	Prisons Manufacturing Accounts	167
Local Appointments Commission	145	Probation and Welfare Services	164
Local Authorities	175		

	<i>Page</i>		<i>Page</i>
Production and Development Aids	227	Western Development Fund	114, 118
Racing Board.....	227	Wildlife Service	127
Radio Telefís Éireann	285	Witnesses' Expenses	160
Radiological Protection Institute	149	World Food Programme	227, 267
Refugee Agency	266		
Register of Electors	176		
Registration Council	213		
Registry of Deeds, Land Registry and	171		
Remunerations and Pensions, Increases in	297		
Repatriation Advances	265		
Reserve Defence Forces.....	254		
Revenue Commissioners, Office of the	124		
Review Body on Higher Remuneration.....	114		
Roinn Ealaíon, Cultúir agus Gaeltachta.....	285		
Royal Irish Academy of Music	195		
Salmon Research Agency	221		
Seanad Éireann.....	103		
Second Commission on the Status of Women	242		
Secondary Schools	210		
Secondary Teachers	210		
Second-Level and Further Education	210		
Secret Service.....	137		
Shannon Airport	150		
Shannon Free Airport Development Company Limited	245, 251		
Social Welfare.....	269		
State Harbours	220		
State Laboratory	135		
State Pathology	140		
Stationery Office	127		
St. Paul's Garda Medical Aid Society	159		
Superannuation and Retired Allowances	119		
Tánaiste, Office of	110		
Taoiseach, Department of the	107		
Task Force on Special Housing Aid for the Elderly	175		
Teagasc.....	226		
Temple Bar Renewal Ltd.....	176		
Third-Level and Further Education	215		
Thomond College of Education.....	215		
Tourism and Trade	251		
Transport, Energy and Communications.....	149		
Údarás na Gaeltachta	285		
Údarás um Ard-Oideachas, An t-	215		
United Nations	266		
University Scholarships	215		
Valuation and Ordnance Survey	142		
Valuation Tribunal	142		
Veterinary Research Laboratory	231		
Vocational Education Committees	215		

