

J. J. Meenan

ACCOUNTS OF THE PUBLIC SERVICES, 1995
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL



I am required under Article 33 of the Constitution to report to Dáil Éireann at stated periods as determined by law. Under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 I am required to report to Dáil Éireann on my audit of the Appropriation Accounts, the stock and store accounts of Departments and the accounts of the receipt of revenue of the State not later than 30 September in the year following the year to which the accounts relate.

I hereby present the report for 1995 on pages 1 to 77 in accordance with Section 3 of the

APPROPRIATION ACCOUNTS 1995

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER, 1995 TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL THEREON

John J. Meenan
Comptroller and Auditor General

6th September 1996
=====

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

=====

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ACCOUNTS OF THE PUBLIC SERVICES 1995

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL



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The accounts of the State for the year ended 31 December 1995 are presented in this report...

APPROPRIATION ACCOUNTS

1995

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

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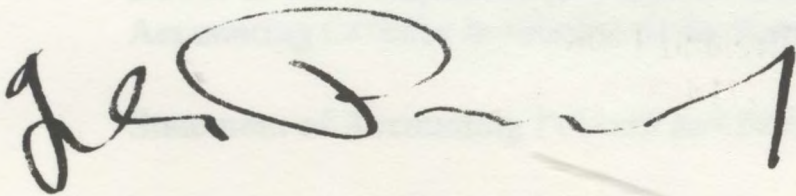
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ACCOUNTS OF THE PUBLIC SERVICES, 1995

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

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I hereby present the report for 1995 on pages 3 to 77 in accordance with Section 3 of the aforementioned Act.



John Purcell
Comptroller and Auditor General

6th September 1996

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Report

General

Outturn of the Year 1. The audited accounts are summarised on pages 86 and 87. The amount to be surrendered as shown in the summary is £170.205m arrived at as follows:-

	£'000	Estimated £'000	Realised £'000
<i>Gross Expenditure</i>			
Original Estimates	11,214,545		
Supplementary and Additional Estimates	<u>145,109</u>	11,359,654	11,223,854
<i>Deduct:-</i>			
Appropriations in Aid	1,022,437		
Supplementary Estimates	<u>(59,099)</u>	<u>963,338</u>	<u>997,743</u>
		10,396,316	10,226,111
Amount to be Surrendered			£170,205

This represents 1.64% of the supply grant as compared with 2.56% in 1994.

Extra Exchequer Receipts 2. Extra Receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £50,106,951.

Surrender of Balances of 1994 Votes 3. The balances due to be surrendered out of Votes for Public Services for the year ended 31 December 1994 amounted to £246.348m. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts 4. The stock and store accounts of the Departments have been examined with satisfactory results.

National Treasury Management Agency

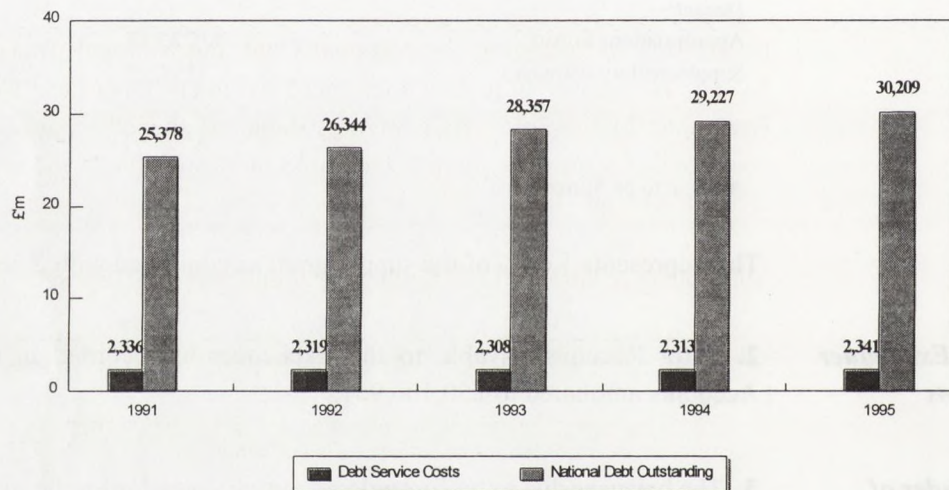
National Debt 5. The National Treasury Management Agency has the statutory function of borrowing moneys on behalf of the Exchequer and managing the National Debt on behalf of and subject to the control and general superintendence of the Minister for Finance.

Expenses incurred by the Agency in the performance of its functions are met from the Central Fund. The Agency incurred expenditure of £5.9m on administration in 1995.

Under the provisions of section 12 of the National Treasury Management 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 1995 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 1995 and its balances at year end.

The following chart shows the outturn for the National Debt in the 5 year period 1991-1995.



The composition of the National Debt at 31 December 1995 was:

	£m	£m	£m
Domestic Debt			
National Loans		15,397	
Medium/Long term Indebtedness		136	
Short term Indebtedness	4,747		
Less Domestic Liquid Assets	(634)		
Net Short term Indebtedness		4,113	
Net Domestic Debt			19,646
Foreign Debt			
Foreign Loans	10,915		
Less Foreign Liquid Assets	(352)		
Net Foreign Debt			10,563
National Debt			£30,209m

Notes:

- (1) The National Debt is stated on the basis of nominal amounts of principal originally borrowed.
- (2) An estimated £4,352m of National Loans were held by non-residents at 31 December 1995.

The Agency's performance in regard to debt management activities is independently measured by an international 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 £103m.

Savings Bank Fund 6. 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 any further audit tests which I consider necessary.

In 1996 they reported to me on their audit of the 1995 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 year end was as follows:

	1995 £m	1994 £m
Liability in respect of funds due to depositors and creditors	752 (a)	943
Value of related investments held by Post Office Savings Bank Fund (at cost prices)	<u>772</u>	<u>970</u>
Surplus at 31 December	£20m	£27m

(a) The decrease is mainly due to a reduction in funds received from the TSB Bank (£284m at 31 December 1995 as compared to £406m at 31 December 1994) in line with arrangements made in 1992 whereby the funds to be deposited by the TSB Bank with the Agency are being reduced each year.

However, as the market value of the investments held by the Fund was £4m more than their cost price, the surplus on the Fund at market prices was £24m (£25m at 31 December 1994).

**Statement of
Capital Assets**

7. The revised format for the Appropriation Accounts since 1994 includes a statement of capital assets for memorandum purposes. Land is valued at departmental valuation while buildings and other assets acquired prior to 31 December 1994 are valued at departmental valuations and thereafter at cost. In 1994 and, to a certain extent, in 1995 systems were not fully developed in many Departments to properly reflect the

true value of assets held and as systems improved adjustments were made to some of the valuations estimated at 31 December 1994. The individual Appropriation Accounts make references to these adjustments and to the fact that proper valuations for lands and buildings and other assets are not yet included in the statement.

Further action is needed to ensure that all fixed assets are correctly and uniformly recorded in the accounts of Departments/Offices as failure to have proper fixed asset registers integrated with the financial reporting system militates against effective control over capital assets.

***Issues of Moneys
in Advance of
Requirements***

8. In addition to providing for the services administered directly by a Government Department, a Vote may contain provisions for Departmental financial assistance to a particular activity or service administered by an outside agency in the form of a grant to the agency. Such grants are subject to all the usual restrictions pertaining to any payment from a subhead and any balance remaining unexpended at the end of the year must be surrendered.

Some grants are designated grants-in-aid. A grant-in-aid differs from other voted grants in that any unexpended balance of the sums issued from it is not liable to surrender to the Exchequer and expenditure of sums issued from it need not be accounted for in detail by the Accounting Officer.

The rules of Government financial procedures stipulate that grant-in-aid moneys should only be issued by instalments as needed by the grantee unless otherwise agreed with the Minister for Finance. During audit, the instances outlined in the following schedule came to attention where it appeared that moneys had been issued, generally in late December 1995, even though the moneys were not required for immediate expenditure purposes by the bodies in question. This arrangement had, in some instances, been approved by the Department of Finance. I have communicated with the relevant Accounting Officers as to why funds were issued in advance of requirements, particularly as Departments were aware that they would not be spent by the year end. In the light of the number of deviations from the financial rules, I asked the Accounting Officer of the Department of Finance for his observations on the rules as presently drafted and if there were any plans for their revision. In response, he stated that the rules in relation to grants-in-aid set out for the guidance of Departments are broadly adequate. However, in the light of the cases in my Report, he has decided to institute a review of the rules governing grant-in-aid subheads.

SCHEDULE

Vote	Subhead	
10. <i>Office of Public Works</i>	<i>E. - New Works, Alterations and Additions</i>	£492,245 issued in December 1995, following receipt of Department of Finance sanction, to Temple Bar Properties Limited being the estimated costs of further work to be carried out in 1996 in fitting out the National Library Photographic Archive.
30. <i>Marine</i>	<i>H.6. - Special Aid to Shellfish Industry (Grant-in-Aid)</i>	£400,000 issued to Bord Iascaigh Mhara in December 1995 following the passing of a supplementary estimate. EU approval for the scheme was only obtained in March 1996 while Department of Finance approval for the eligibility criteria was only granted in May 1996. No payments had been made by 31 May 1996.
	<i>J.1. - Inland Fisheries Development</i>	£450,000, including a downpayment of £90,000, was issued in December 1995 to the Central Fisheries Board in respect of the acquisition in 1996 of a large patrol vessel for fishery surveillance. The Central Fisheries Board did not make any payments directly to the boat building company in 1995 but instead entered into a custody agreement whereby the money was placed on deposit. (See paragraph 34).
31. <i>Agriculture and Food</i>	<i>H.1. - An Bord Bia - Grant-in-Aid for General Expenses</i>	An amount of £3.498m was paid to An Bord Bia on 19 December 1995 and a later cash flow statement from that body indicated that £1.488m of this amount was unexpended at 31 December 1995. However, on 20 December 1995, the Department of Finance sanctioned the payment of a further £1.7m, even though An Bord Bia had notified the Department of Agriculture, Food and Forestry on 3 November 1995 that these moneys also would not be disbursed in 1995. The £1.7m was paid to An Bord Bia on 28 December 1995 but remained unexpended at 31 December 1995.
	<i>H.3. - Grant-in-Aid to the Irish Horseracing Authority for Development of Horseracing Industry</i>	A supplementary estimate of £2.1m was passed in December 1995 for the Irish Horseracing Authority, including £1.5m for the development of Mallow Racecourse. On 19 December 1995, following sanction from the Department of Finance, payment of the additional £2.1m was made. The 1995 annual accounts of the Authority show that the £1.5m issued for Mallow was unexpended at 31 December 1995 and by mid-May 1996, £0.8m remained unexpended.

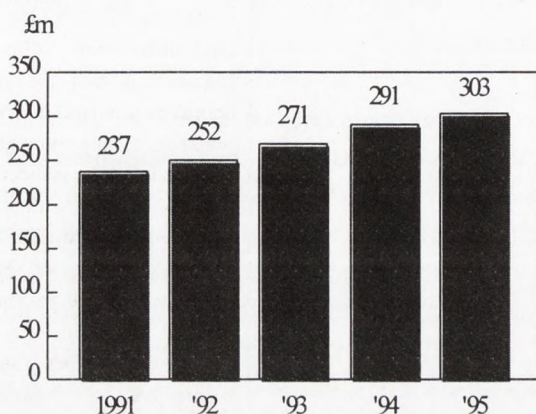
	<p>H.4. - <i>Grant-in-Aid to Bord na gCon for Development of Greyhound Industry</i></p>	<p>An amount of £0.5m was provided to Bord na gCon, by means of a supplementary estimate passed in December 1995, for the development of a stand at Tralee Greyhound Track. On 14 December 1995, the Bord informed the Department that the development had been approved at a Board meeting held that day, that planning permission had been sought and it was expected that the project would commence early in the New Year, with stage payments becoming due shortly afterwards. On 19 December 1995, the Department of Finance sanctioned the payment of the £0.5m and the payment was made on that day. In May 1996, Bord na gCon informed the Department that work would commence in September 1996 and that commitments of £109,000 only had been entered into in respect of the project.</p>
<p>35. <i>Tourism and Trade</i></p>	<p>B.6. - <i>Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd) - Grant for General Administration Expenses and Training</i></p>	<p>Provision was made in the original 1995 estimates for a grant of £2.682m to CERT but, with the agreement of the Department of Finance, this was increased by £0.35m to cover two EU initiatives. The full amount of £3.032m was issued to CERT by mid July 1995 although statements of projected cash flow, submitted by CERT as back-up for grant drawdowns in 1995, appeared to disclose substantial cash balances on hand each month. 1996 cashflow statements from CERT revealed cash balances of £0.495m, £0.467m and £0.615m for January, February and March 1996 respectively. The appendix to the Department of Tourism and Trade's Revised 1996 Estimates refers to a sum of £0.34m being in respect of "Deferred EU Initiatives" while the 1995 audited financial statements of CERT disclosed that in excess of £80,000 in interest was earned in that year and that £0.34m of the £0.35m supplementary grant received from the Department towards special ESF-aided projects had been deferred to 1996 as the related activity did not take place in 1995. In the light of up to date indications that there are sufficient funds available to cater for CERT's requirements in 1996, arrangements have been made to refund £0.34m of the 1995 advance to the Exchequer.</p>

National Lottery Funding

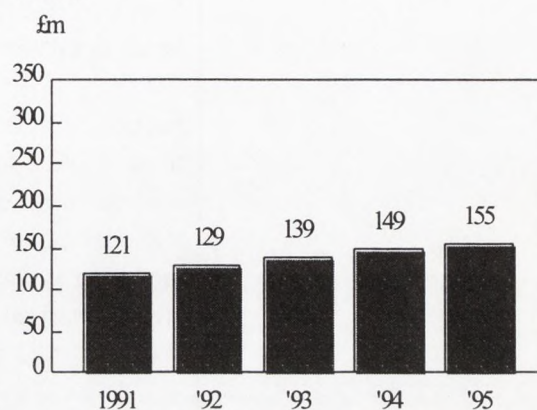
9. The procedures through which surplus funds of the National Lottery are allocated to projects approved by the Government provide for the payment of the proceeds from National Lottery sales (after deduction of ticket sellers' commission and amounts in respect of small prizes) into the National Lottery Fund which is managed and controlled by the Minister for Finance. Operating expenses of An Post National Lottery Company and other prizes are met from the Fund.

The operations of An Post National Lottery Company for the five year period 1991-1995 can be summarised as follows:

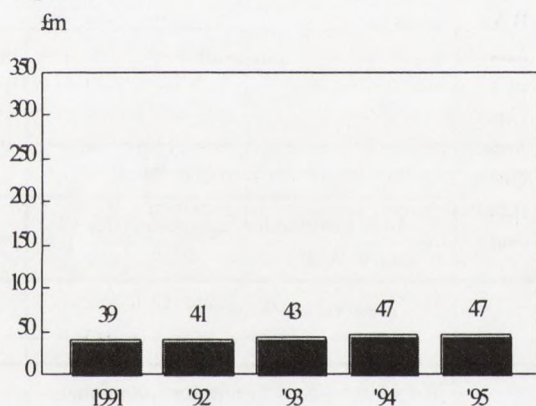
Sales



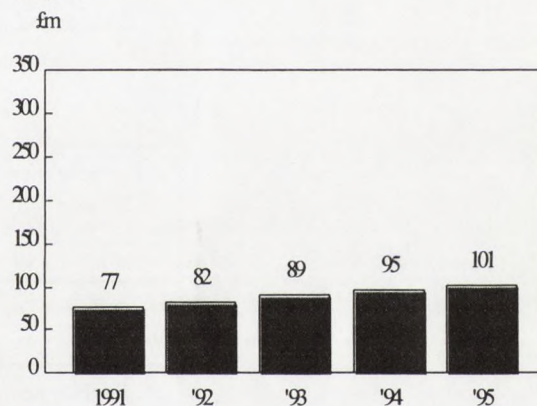
Prizes



Expenses



Surplus



Under the current operating licence issued by the Minister for Finance to An Post National Lottery Company, the Company's operating costs, exclusive of their management fee, shall not exceed 16% of gross sales. This ceiling may be waived by the Minister in circumstances where he considers that a such a waiver is warranted.

An Post National Lottery Company Schedule of Expenses 1991 - 1995					
	1991 £'000	1992 £'000	1993 £'000	1994 £'000	1995 £'000
Agents, Commission and Bonuses	15,004	15,958	17,027	18,324	18,986
Printing, Marketing and Distribution Costs	7,239	7,602	7,937	9,504	8,778
On-Line Facilities and Service Costs	9,634	10,159	10,392	11,139	11,497
Administration Costs	6,664	7,412	8,040	7,665	7,767
Total	38,541	41,131	43,396	46,632	47,028

Section 8 of the National Lottery Act, 1986 requires the Minister to transfer to the Exchequer, at intervals, any surplus remaining in the Fund after meeting liabilities.

In practice, sufficient funds are transferred to the Exchequer on a regular basis to cover expenditure on National Lottery-funded programmes. At the end of 1995 there was an effective surplus of £29.8m on the National Lottery Fund after taking account of an advance of £11.1m in excess of earnings from An Post National Lottery Company and £3.7m incurred by the Company on the purchase of assets which it holds in trust for the State.

Section 5 of the Act provides that moneys paid into the Exchequer from the Fund are to be applied for purposes designated by the Government and that expenditure so incurred is to be met out of moneys provided by the Oireachtas. Allocations for National Lottery-funded projects are made through separate subheads which are identified as "National Lottery Funded" and the subheads and the amounts involved are summarised in an appendix to the relevant Estimates volume. The subheads are also identified as "National Lottery Funded" in the Appropriation Accounts.

For ease of reference the following table gives details of the provisions made and the expenditure incurred through the relevant vote subheads during 1995.

Vote	Subhead	Estimate Provision £000	Outturn £000
6. Office of the Minister for Finance	G.- Gaeleagras na Seirbhíse Poiblí	110	109
	R.- Irish Institute for European Affairs (Grant-in-Aid)	250	250
10. Office of Public Works	I.- Conservation Works	1,150	1,150
25. Environment	B.4.- Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes	750	750
	F.2.- Grant-in-Aid Fund for Local Authority Library Service	3,540	3,540
	F.4.- Grant-in-Aid Fund for Provision and Renovation of Swimming Pools	2,000	2,000
26. Office of the Minister for Education	B.4.- International Activities	1,065	1,009
	B.9.- Grant-in-Aid Fund for General Expenses of Youth and Sport Organisations and Other Expenditure in relation to Youth and Sports Activities	19,912	19,542
	B.10.- Grants for the Provision of Recreational Facilities	805	805
	B.12.- Grants for the Provision of Major Sports Facilities	4,100	3,790
	B.13.- Grants to Colleges Providing Courses in Irish	550	541
	B.14.- Publications in Irish	730	635

	B.15.- Institiúid Teangeolaíochta Éireann-General Expenses (Grant-in-Aid)	913	913
	B.16.- Royal Irish Academy of Music-General Expenses (Grant-in-Aid)	1,017	1,017
	B.17.- Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations	73	73
27. First-Level Education	F.2.- Other Grants and Services	503	490
	K.2. - Capital Building and Equipment Costs of Special Schools for Children in Care	1,250	227
29. Third-Level and Further Education	B.3.- An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	1,126	1,126
	G.- Dublin Institute for Advanced Studies (Grant-in-Aid)	2,840	2,840
36. Defence	X. Equitation	345	343
	DD.- Irish Red Cross Society (Grant-in-Aid)	551	551
	EE.- Coiste an Asgard (Grant-in-Aid)	300	300
38. Foreign Affairs	G.1.- Cultural Relations with other Countries (Grant-in-Aid)	220	220
40. Social Welfare	R.- Grants for Community and Voluntary Service	4,430	4,430
41. Health	B.7.- Grants to Health Agencies and other similar Organisations		
	<i>Original</i> £19,012,000 <i>Less Supplementary</i> <u>831,000</u>	18,181	18,181
	I.2.- Building, Equipping and Furnishing of Health Facilities	4,000	4,000
42. An Roinn Ealaíon, Cultúir agus Gaeltachta	C.1.- Grant-in-Aid Fund for the Irish Museum of Modern Art, the National Concert Hall and other Cultural Institutions	3,810	3,810
	D.2. - Grant-in-Aid for the National Heritage Council	1,550	1,550
	J. - Bord na Gaeilge - Caiteachas Reatha (Deontais-i-gCabhair)	2,250	2,250
	K.- Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	2,834	2,834

43. National Gallery	B.- Grant-in-Aid Fund for Acquisitions and Conservation	245	245
44. An Chomhairle Ealaíon	B.- Grant under Section 5 (1)(a) of the National Lottery Act, 1986 (Grant-in-Aid)	3,707	3,707
TOTAL		85,107	83,228

**Vote 3. -
Department
of the Taoiseach**

Subhead F.1. - Local Development

***Local
Development
Grants***

10. A scheme of once off grants in support of local development was introduced in 1995 to support local development initiatives organised by local community and voluntary groups or organisations in the larger urban areas that did not benefit from funding under the EU Urban Programme and in populated islands. The overall purpose was to assist the process of socio-economic development at local level, to complement the measures funded under the EU Operational Programme for Local Urban and Rural Development and to focus, in particular, on areas and communities suffering severe disadvantage.

Appropriate criteria for the disbursement of these discretionary funds were decided upon, agreed with the Department of Finance and specified, *inter alia*, that:

- the project should be capable of significant contribution to local development
- the project should not be eligible for support under the Operational Programme or, if eligible, should not have been supported to a degree to be viable
- the project support should result in a more effective contribution to the partnership process in local development
- the group receiving support should have the capacity to carry through the project successfully
- evidence of compliance with these criteria should be furnished on the approved application form
- recipients should enter into a form of agreement ensuring that funds are applied to the purpose for which they were granted including permitting independent inspection or verification.

A broad approach to the grants scheme was also agreed with the Department of Finance. In addition to the completion of the relevant application form this entailed meeting the relevant organisation, visiting the proposed project site, identification of other sources of public funds, inspection and verification of project progress and the submission of accounts for examination on completion. Funds were to be disbursed in instalments, in line with cash requirements and on compliance with the specified criteria, including the furnishing of tax clearance certificates. Furthermore the Department of Finance specified that there should be no duplication of funds for these

projects from other sources and that projects assisted should not give rise to an ongoing demand on the Exchequer.

Advertising for applications was not envisaged as necessary in respect of the disbursement of grants in 1995 in view of the once off nature of the provision as originally envisaged in 1995 and having regard to the large number of applications which had been received for the EU Urban Programme (for which application had been sought by advertisement) and this was agreed with the Department of Finance. However, when it was decided that a further provision would be made in 1996 an advertisement was placed on 6 December 1995 indicating that, though many applications had been received, organisations or groups who had not already applied could apply before 15 December 1995 and unsuccessful applicants would be considered if discretionary funds became available in 1996.

A total of thirty seven projects were grant aided in 1995 from this subhead in the amount of £872,845. These payments issued in December 1995 and comprised grants in the following areas:-

	Projects
Dublin City	22
Kilkenny/Laois/Wexford	4
Cork/Limerick/Waterford/Clare	6
Mayo/Galway	4
Donegal	1

A sample of fifteen project files examined during audit indicated that:

- (a) No documentary evidence was on these files of any critical analysis of the project for which grant aid was sought nor was there evidence that all the specified criteria had been adhered to.
- (b) Tax clearance procedures were not adhered to as no tax details were obtained in any case prior to payments being made and by March 1996 only 12 of the 37 projects had provided the relevant tax clearance certificates.
- (c) Grants were paid to a number of these projects for work which did not and was not planned to commence until 1996, in contravention of the approach agreed with the Department of Finance of payment in line with cash requirements.

In regard to the failure in general to comply with the criteria agreed with the Department of Finance the Accounting Officer informed me that, following on consideration of concerns expressed by his Department, the Taoiseach decided that scope for a wider spread of grants should be facilitated through the allocation of a similar grants scheme in 1996. On that basis, an advertisement was placed in the

national newspapers on 6 December 1995. As a consequence of the time involved in this process a short period of time remained in which to issue grants in 1995. The Department came under considerable pressure to do so particularly as a number of organisations and groups had been informed that grants would be paid to them before the end of the year, in order to provide the funding required to begin work on the individual projects which would contribute significantly to local development, especially in disadvantaged communities.

In regard to (a) the Accounting Officer informed me that meetings were held and contacts made to establish compliance with the criteria. Following on the initial application received, organisations and groups were asked by letter, by phone, or in discussions to provide additional information as required by the qualifying criteria. Where the information received was still not adequate, the Department pursued the matter, mainly by telephone, until satisfied that the project met the qualifying criteria. The amount of the grant in each case was determined by the Minister of State. The Departments of Education, Environment and Social Welfare and Area Development Management Ltd. were consulted to ensure that there was no duplication of funding, in particular under the Local Development Programme. In this process the Department of Finance agreed that there would not be a particular application form.

In regard to (b) the Accounting Officer stated that each organisation and group signed a statement in which they agreed to submit the appropriate tax details, to adhere to tax requirements in relation to construction work and to fulfil the accounting and accountability requirements of the Department. By end-August 1996 all but 3 of the 37 projects had provided tax clearance certificates in respect of their organisations while all but one of the projects had provided the C2 tax certificates for the relevant contractors in respect of those projects involving construction under way.

In regard to (c) the Accounting Officer indicated that the Department took the view that the organisations and groups required a seed funding approach. These organisations and groups, because of their primarily voluntary character, were in situations where the payment of an Exchequer grant could be expected to trigger other funding - both public and private - including sponsorship and the private sector matching what the organisation or group could show it had already obtained. On this basis, the Department agreed to a process under which payments were made to bona fide local development organisations and groups, mostly voluntary, whose work was well known and widely acknowledged at local level, provided there was a reasonable expectation that this would enable a useful project to go ahead or be completed. Department of Finance sanction was obtained for the individual grant payments in mid December 1995.

The Accounting Officer added that following a review of the up-to-date position on the extent to which grants paid to organisations and groups had been expended on qualifying work, the Department wrote in July 1996 to grant recipients seeking progress reports. If it emerges that projects will not commence in 1996 on a viable basis and in accordance with the qualifying criteria, the grantees will be asked to

arrange refunds before 30 September 1996. He undertook to furnish details of the start and completion dates of all projects which involved construction and which were grant aided in 1995.

**Vote 9. - Office of
the Revenue
Commissioners**

Subhead A.3. - Incidental Expenses
Subhead A.6. - Office Premises Expenses

Office Supplies

11. Expenditure on contract cleaning and furniture and fittings incurred by the Revenue Commissioners, who employ over 6,000 staff in some 130 offices throughout the country, amounted to approximately £1.8m in 1995.

In the course of audit of the procedures in place for procuring furniture, equipment and cleaning services, the following control deficiencies came to light and were brought to the attention of the Accounting Officer:-

- There were no comprehensive written procedures to provide guidance in relation to such matters as the circumstances when quotations should be obtained, the procedures to be followed in seeking them, the raising of orders, the checking of the receipt of goods and the checking and processing of invoices.

The Accounting Officer informed me that a comprehensive set of written procedures covering these matters had been drafted and would be issued to staff shortly.

- A computerised system is in operation to generate purchase orders. The system also has the capability to record payments made against individual orders and to produce a list of outstanding (uncompleted) orders. During the audit it was noted that the list of outstanding orders contained substantial volumes of orders going as far back as 1990 and totalled some £4.4m at the end of December 1995. The true level of outstanding orders as noted in the commitments figure in the Appropriation Account was £1.2m. The level of inaccuracy of data in the system militates against it being used as a basis for controlling and monitoring purchases.

The Accounting Officer stated that the computerised ordering system was introduced in 1990 as a means of monitoring the maintenance of Revenue buildings, and that the raising of orders was a by-product of this purpose, but, in the event, became the principal use to which the system was put up to and including 1993. The system was never intended to be a comprehensive financial management tool, although it had the potential to supply certain management information from the outstanding orders and other reports. This potential was used to assist management in monitoring the raising and payment of purchase orders, the progress of outstanding works, and for budgetary forecasting. However, the system proved an inflexible tool for these purposes and

consequently its management information and control functions were not regarded as comprehensive.

From 1994 onwards the outstanding orders report was used more extensively for control purposes. This involved updating on the computer all completed orders but because of the amount of labour involved it was not regarded as either practical or cost effective to update the system up to 1994. However the system was correctly updated from 1994 onwards and report information provided by the system for both management information and control purposes was accurate from then to the end of 1995. Problems began to arise in the system in late 1995 and the system collapsed in January 1996. However, it was possible for the Commissioners to adapt the system to enable it to continue raising orders, but the management reports were no longer reliable because of the considerable amount of information lost.

He also stated that a new Revenue-wide materials management system was in the process of being acquired on foot of interim recommendations made in October 1995 by a Project Steering Group set up in March 1995 to enquire into procurement policies and procedures. This system would provide all the requisite control mechanisms for the raising and payment of purchase orders as well as wide-ranging management information. This, however, was unlikely to go live before early 1998 and, in the meantime, a computer programme had been developed which provided basic essential controls and management information as well as generating orders.

- While most furniture and equipment supplies are acquired through the Office of Public Works, the Revenue Commissioners also make some acquisitions directly from suppliers. In the case of these direct acquisitions the Commissioners obtain price lists for ranges of goods from prospective suppliers which can be compared to ascertain the most favourable prices for individual purchases. However, there was no systematic procedure for inviting suitable suppliers to submit price lists or for ensuring that the ranges of goods quoted on the lists was comprehensive, and in many instances the price lists were submitted solely on the initiative of suppliers. Only 12 lists were available for inspection in relation to 1995 purchases, some of which only applied for part of the year and were for very limited ranges of products, and some lists applying to the early part of the year had been destroyed at the time of audit.

In a significant number of small value purchases of electrical and janitorial items, it was noted that the items in question were not quoted on any of the price lists and there was no evidence of price quotations having been obtained from prospective suppliers in order to ensure that the price paid was competitive.

The Accounting Officer stated that the number of companies prepared to quote for the supply and delivery of the goods referred to, at wholesale prices, was very limited. The number of suitable suppliers was further limited by tax clearance

requirements and availability. While some suppliers had submitted price lists on their own initiative potential suppliers had also been canvassed from time to time.

He added that the new comprehensive written procedures being introduced would provide for the formalisation of the procedures in relation to inviting potential suppliers to submit price lists, the compilation of lists of approved suppliers, the selection of the most competitive quotations and the retention of records for audit purposes.

- In audit tests carried out on invoices and orders it was found that in a number of cases there was inadequate documentary evidence that the goods were delivered, a small number of orders were not signed by the authorised personnel, and some orders were changed but the changes were not noted on the orders in question.

The Accounting Officer stated that the delivery of all goods was verified either by supplier delivery dockets, written confirmation from the requisitioning manager, or visual inspection by an officer from the furniture and accommodation division. However, he was unable to provide adequate documentary evidence that these procedures had been followed in the cases in question, but assured me that all the goods paid for were in fact received. In future all changes to orders would be endorsed on the purchase orders to provide assurance on the correctness of the amounts invoiced and paid, and staff would be reminded of the need to ensure that all orders were properly signed.

- There was a poor audit trail between purchase orders and paid invoices because of inadequate referencing between Revenue order numbers and paid invoices. This made it difficult to verify whether or not items ordered had been paid for. Also because details of quantities and prices invoiced were not matched to quantities and prices on the relevant orders, the controls to detect duplicate invoices and prevent duplicate payments occurring were greatly weakened.

The Accounting Officer stated that the new computer programme recently developed would improve the audit trail and incorporated features to ensure that any duplicate payments were detected.

- No evidence was maintained of the types of checks (arithmetic, price, delivery, etc) carried out on invoices before payment. Furthermore no specimen signatures were maintained in the Supply Branch or in the Accountant General's Office of signatures of people authorised to approve invoices.

The Accounting Officer stated that the new procedures being introduced would provide for the evidencing of the various checks carried out on invoices and that specimen signatures were now being maintained in the appropriate sections.

- Even though the procurement procedures provided for cleaning contracts to be put out to tender every three years, in the case of ten contracts examined the average age of contract was 5.5 years.

The Accounting Officer stated that all existing cleaning contracts were being put out to tender from January 1996 and every effort would be made to retender again every three years. Since the existing contracts had been awarded following a competitive tendering process, he was satisfied that competitive rates were obtained.

Revenue Account

Basis for Audit

12. 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 3 of the Comptroller and Auditor General (Amendment) Act 1993 to carry out such examinations of this account as I consider appropriate in order to satisfy myself as to its completeness and accuracy and to report to Dáil Éireann on the results of my examinations. The results of my examinations have been generally satisfactory.

Revenue Collected

13. Revenue collected for the years 1995 and 1994 under its main headings was as follows:-

	1995 £m	1994 £m
Income Tax	4,129	4,098
Value Added Tax	2,890	2,603
Excise	2,115	1,981
Corporation Tax	1,148	1,141
Stamps	286	281
Customs	201	185
Capital Acquisitions Tax	60	59
Capital Gains Tax	44	47
Residential Property Tax	12	14
Agricultural Levies	<u>1</u>	<u>1</u>
	*£10,886	£10,410

*The amount paid into the Exchequer was £10,910m leaving a balance of £6m prepaid to the Exchequer compared to a balance of £18m owing at the end of the previous year.

Extra-Statutory Repayments

14. Extra-statutory repayments were made during the year of Value Added Tax £759,471 in respect of diplomatic privilege. Arrangements are being made to have these repayments placed on a statutory footing and a Ministerial Order is expected to issue shortly on the matter.

Write-Offs

15. The Revenue Commissioners have furnished me with details of taxes written off during the year ended 31 December 1995. The total amount £80,508,463 is made up as follows:-

	1995		1994	
	No. Of Items	Amount £'000	No. Of Items	Amount £'000
Value Added Tax	2,242	34,561	2,386	38,269
PAYE	2,506	29,594	2,416	32,104
Corporation Tax	897	11,014	1,232	14,729
Income Tax	969	4,730	1,477	12,433
Other Taxes	84	609	148	1,359
	6,698	80,508	7,659	98,894

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

	1995		1994	
	No. Of Items	Amount £'000	No. Of Items	Amount £'000
Liquidation/Receivership/Bankruptcy	2,474	53,824	1,996	46,181
Ceased trading - No assets	3,300	22,309	4,294	42,050
Cannot be traced/outside jurisdiction	771	3,326	812	7,642
Compassionate Grounds	147	893	557	3,021
Examinership	6	156	0	0
	6,698	80,508	7,659	98,894

I have made a test examination of the cases and I am satisfied with the action taken.

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

Assessment and Collection

Basis for Audit

16. I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 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 the revenue of the State and to satisfy myself that the manner in which they are being employed and applied is adequate. Paragraphs 21 and 22 refer to matters arising from this examination.

Outstanding Taxes and Levies

17. The following table was prepared on the basis of information furnished by the Revenue Commissioners and reflects activities and transactions in the twelve month period ended 31 May 1996, the latest date for which data was available at the time of finalising my Report.

	Balance at 31 May 1995 £m	Charges / Estimates raised ¹ £m	Paid £m	Dis-charged £m	Balance at 31 May 1996 £m	Estimate of amount likely to be collected ⁴ £m
Income Tax (excluding PAYE) ²	684	932	821	75	720	252
VAT (declared liabilities net of repayments)	172	2,274	2,298	-	148	69
VAT (estimates) ³	357	7	89	-	275	39
PAYE (declared liabilities)	148	3,340	3,347	-	141	48
PAYE (estimates) ³	112	60	82	-	90	12
PRSI (declared liabilities)	177	1,908	1,918	-	167	47
PRSI (estimates) ³	76	28	40	-	64	8
Corporation Tax	268	1,438	1,162	276	268	50
Capital Gains Tax	54	63	42	6	69	25
Residential Property Tax	4	10	11	-	3	0.6
Capital Acquisitions Tax	3	61	59	2	3	1.8
Abolished Taxes	2	-	-	-	2	0.4
Total	2,057	10,121	9,869	359	1,950	552.8

Footnotes:

1. *Net of write-offs.*
2. *Includes Deposit Interest Retention Tax, Withholding Tax, PRSI for the Self-employed, Health Contributions and Levies.*
3. *Net of discharged estimates.*
4. *The estimate of the amount likely to be collected takes into account factors such as :*
 - *anticipated reductions of estimated amounts included in balances brought forward from previous years.*
 - *the level of liquidations and business closures.*
 - *historical collection patterns.*

**Collection of
Outstanding Taxes**

18. The Revenue Commissioners have supplied the following information regarding the collection of taxes from recalcitrant taxpayers in 1995 :

Sheriffs

Tables 1 and 2 summarise the results of enforcement action taken by sheriffs on foot of certificates issued under Section 485 of the Income Tax Act 1967.

Table 1 - Certificates

	1995	1994
On hands of Sheriffs at 1 January	38,423	49,247
Referred to Sheriffs during the year	<u>76,672</u>	<u>109,927</u>
	115,095	159,174
Returned paid	21,633	
Certificates withdrawn - alternative arrangements agreed with Revenue	20,211	
Returned unaccompanied by payment	<u>32,958</u>	<u>120,751</u>
On hands of sheriffs at 31 December	<u>40,293</u>	<u>38,423</u>

Table 2 - Analysis under tax heads of certificates on hands

	Number of Certificates	Value £m.
Value Added Tax	15,031	76
PAYE/PRSI	17,576	93
Income Tax	6,259	15
Corporation Tax	1,420	8
Others	<u>7</u>	<u>0.002</u>
	<u>40,293</u>	<u>£192.002m</u>

The amount paid over to the Collector-General in 1995 by the Sheriffs was £75.8m compared to £88.4m in 1994.

Solicitors

Two firms of solicitors are retained by the Revenue Commissioners to pursue cases which are deemed unsuitable for sheriff enforcement. 7,213 items were referred to the two firms in 1995 and the yield was £9.7m. The Revenue Solicitor also pursues certain cases for recovery of tax. 89 items were so referred in 1995 and the yield was £1.2m. In 1994, 3,863 items were referred to external solicitors yielding £10.2m and 27 cases were referred to the Revenue Solicitor yielding £0.1m.

Attachment Orders

The power to attach amounts owed by third parties to tax defaulters was successfully used in 199 cases in 1995 resulting in a yield of £2.5m. The 1994 yield from attachments was £2.5m from 238 cases.

Self Assessment

Compliance

19. The rate of taxpayer compliance with the requirements of the self assessment system in terms of returns submitted at 31 May 1996 was :

	Year (April to March)			
	1991/92	1992/93	1993/94	1994/95
Income Tax	98%	98%	92%	79%

	Year (January to December)			
	1991	1992	1993	1994
Corporation Tax	82%	81%	79%	73%

Prosecution action arising from the failure to file tax returns was suspended in 1993 on the instructions of the Revenue Solicitor, following the enactment of the Waiver of Certain Tax, Interest and Penalties Act 1993. The compliance programme was recommenced in September 1994. In 1995, legal proceedings were instituted in 364 cases for failure to file Income Tax and Corporation Tax returns. By the year end, fines had been imposed in 122 cases following court hearings leaving a balance of 242 cases to be heard.

Revenue Audit Programme

20. The Revenue Commissioners have furnished me with the following information:

(a) 1995 Audit Programme

Audit Type	1995		1994	
	No. Of Audits Completed	Yield £m	No. Of Audits Completed	Yield £m
Comprehensive Audits	4,058	53.1	4,114	39.89
Value Added Tax	10,351	37.3	13,632	31.83
PAYE Employers	6,437	22.0	8,707	20.38
Relevant Contracts Tax	1,820	10.3	2,350	9.19
Investigation Branch	144	14.4	245	15.67
Anti-Avoidance	38	8.4	132	17.76
Total	22,848	£145.5	29,180	£134.72

(b) Comprehensive Audit Activity in 1995

	Total	Income Tax Returns	Corporation Tax Returns
No. of returns screened	67,101	46,641	20,460
No. of returns selected for possible audit	5,240	2,700	2,540
No. selected for audit other than by screening	663	500	163
Cases dropped	229	172	57
Audits initiated in 1995	4,228	2,712	1,516

(c) Comprehensive Audit Results

	Total		Income Tax Returns		Corporation Tax Returns	
Audits in progress 1/1/95	2,156		1,427		729	
Audits initiated in 1995	<u>4,228</u>		<u>2,712</u>		<u>1,516</u>	
Total		6,384		4,139		2,245
Returns accepted	1,088		715		373	
Referred to Investigation Branch	13		11		2	
Cases closed with additional liability	<u>2,970</u>	<u>4,071</u>	<u>2,039</u>	<u>2,765</u>	<u>931</u>	<u>1,306</u>
Audits in progress at 31/12/1995		2,313		1,374		939

(d) Yield from Comprehensive Audits

Income Tax Returns	No.	As % of Total	Yield £	As % of Yield
Nils (Returns accepted)	715	26	-	-
Agreed Settlements				
£1 - £5,000	981	36	2,407,665	10
£5,000 - £50,000	910	33	12,196,053	50
£50,000 - £100,000	33	1	2,292,087	9
Over £100,000	15	0.5	5,784,195	24
Referred to Collector General for enforcement action (1)	53	2	1,300,000	5
Settled by restriction of losses carried forward to future years (2)	47	1.5	600,000	2
Totals	2,754	100	24,580,000	100

Corporation Tax Returns	No.	As % of Total	Yield £	As % of Yield
Nils (Returns accepted)	373	29	-	-
Agreed Settlements				
£1 - £5,000	325	25	964,838	3
£5,000 - £50,000	439	34	7,621,678	27
£50,000 - £100,000	55	4	4,478,593	16
Over £100,000	35	3	9,345,891	33
Referred to Collector General for enforcement action (1)	20	1	700,000	2
Settled by restriction of losses carried forward to future years (2)	57	4	5,400,000	19
Totals	1,304	100	28,511,000	100

1. Where the auditor is unsuccessful in collecting the additional tax and interest arising on audit adjustments, the amounts are referred to the Collector-General. It is likely that the amounts eventually collected by the Collector-General will be significantly less than the full amounts shown.
2. A number of audit settlements involve the restriction of losses available for carry forward against future years' profits, thereby, providing higher tax yield in those years. The yield shown assumes that taxable profits in future years will fully absorb the losses. This may not always be the position and hence the yield figure may be less than the figure shown.
3. The amount of the highest individual settlement in 1995 was £1,626,058 and arose in respect of a Corporation Tax audit.
4. Interest charges of £6.28m and penalties of £2.48m are included in the yield from agreed settlements.

(e) Random Audits

As part of the 1995 Audit Programme, a total of 53 random audits were completed. Additional liabilities of £44,380 were assessed in 38 cases while the returns of the remaining taxpayers were accepted as originally submitted.

(f) Investigation Branch Settlements

During 1995, the Revenue Commissioners completed 144 investigations resulting in 85 back-duty settlements amounting to £14,426,294 (£15,672,587 from 208 settlements in 1994) inclusive of £1,013,618 in penalty and interest charges.

Delay in finalising tax affairs

21. In February 1992 a Revenue audit was completed on the Income Tax, VAT and PAYE/PRSI Returns of a taxpayer.

Following the audit, which covered the period May 1982 to September 1991, the Tax Inspector estimated that VAT had been underpaid by £300,000, and PAYE/PRSI by £190,000 for the period reviewed and additional assessments for these amounts were raised in July 1992 and December 1991, respectively. The taxpayer appealed the

assessments. The appeal hearing for the revised VAT assessment was set for December 1994 and having been adjourned to January 1995 was withdrawn on the day prior to the hearing. The PAYE/PRSI hearing was fixed for May 1995 but the taxpayer did not appear.

As it appeared to the Commissioners in February 1992 that there may have been fraudulent evasion of tax, the matter was referred to the Gardaí in May 1992 with a view to mounting a criminal prosecution. The Department of Justice informed me that the Garda investigation commenced immediately in the assessment unit of the Fraud Section. Further information was sought from Revenue following a meeting in October 1992 and this was supplied in December 1992. Because of pressure of work involving other high-profile cases, the Fraud Section decided in April 1993 to refer the matter to the local Garda Superintendent for follow-up action. The complexities involved delayed completion of the Garda investigation and a report was submitted to the Director of Public Prosecutions (DPP) in June 1994.

In August 1994 the DPP advised that a criminal prosecution was unlikely to be successful due to the cumulative delay since February 1992 in completing the investigation.

In 1993 property owned by the taxpayer was disposed of by a Bank which held it as security against a loan and in February 1995 the taxpayer informed the Revenue Commissioners that he had no assets.

The Accounting Officer gave me the following information in relation to questions I raised following my examination of the case;

- The Commissioners did not seek specific reasons from the Gardaí for the delay in carrying out the investigation. In view of the approach being taken by the Courts and the DPP on delay, they had in January 1994 and March 1995, impressed upon the Gardaí the need to avoid delay in investigating and reporting cases to the DPP and suggested that only cases that could be given early attention should be taken for investigation.
- While the Commissioners would not normally be advised by the DPP of the reasons for not proceeding with prosecutions, they were aware of two other cases in the previous five years where delays by the Gardaí in reporting cases to the DPP were factors in the decisions by the DPP not to prosecute.
- Between 1990 and 1994, 20 cases relating to tax evasion and fraud were referred to the Gardaí for investigation. In the same period only one case of tax fraud reached the Courts.
- The delay in hearing the appeals was due to the fact that they were not listed for hearing pending the outcome of the Garda investigation and a possible criminal prosecution, as evidence might have been offered and accepted by the Appeal

Commissioners which could have been prejudicial to the outcome of any subsequent criminal proceedings.

- Various options to enforce collection of the assessments are being looked at and ultimately it may be necessary to institute bankruptcy proceedings to bring the case to finality.
- Four VAT inspections and three PAYE/PRSI inspections were carried out on the taxpayer in the years 1982 to 1991. The VAT audits yielded additional tax of £26,000. The PAYE/PRSI audits did not show that any additional tax was due.
- The Commissioners do not have specific powers to prevent the disposal of assets in the course of an investigation into possible tax fraud. They can, however, seek a freezing order in the High Court in certain circumstances in relation to an undisclosed Bank Account.
- The Commissioners are reviewing all aspects of their procedures in relation to prosecutions for tax evasion. Enhanced training is planned for a small group of investigators and a manual on investigation procedures is being prepared. However, it is expected that there will only be a small number of criminal prosecutions each year as most tax evasion cases will be settled by the imposition of monetary penalties.

The Department of Justice informed me that the Garda Síochána are now better placed to respond to complaints of Revenue frauds as a result of the formation of the Garda Bureau of Fraud Investigation in March 1995 which involved the allocation of additional resources to this area of work.

Revenue Audits

22. The Revenue Commissioners have since 1989 been operating a self assessment system in the collection of income tax on the self employed. This places the onus on taxpayers to submit full and true tax returns to enable the Commissioners to make correct tax assessments, and to pay the tax within the due dates. In making assessments the Commissioners operate on the basis that the returns are accurate and complete. However, in order to provide assurance that this assumption is justified the Commissioners carry out audits on a selective basis, as detailed in Paragraph 20, to check the correctness of the profits and other declarations in the income tax returns. Following an audit which may include all or any of taxes payable by taxpayers, the income tax assessments may be revised and interest and penalty charges imposed if errors are discovered in the returns.

The following matters arose from a review carried out by my staff of the operational procedures in place for the carrying out of these audits:

- Section 6 of the Finance Act 1968 requires taxpayers carrying on a trade or profession to keep such records as will enable true income tax returns to be made, and provides for a penalty of £1,200 for failure to comply with the provision. In a small number of Revenue audit files examined it was noted that none of the

taxpayers involved appeared to have maintained satisfactory records and none were prosecuted for their failure to do so. In fact no taxpayers were prosecuted in 1994 for failure to keep proper records and in view of this, and the fact that the lack of such records makes audit much more difficult and time consuming and lessens the reliability of the audit findings, I sought information from the Accounting Officer on the procedures in place for ensuring compliance with the requirement and the action taken when the records are not up to standard.

The Accounting Officer stated that the reality in regard to the keeping of records by taxpayers is that many claim to have done their best having regard to the resources at their disposal and that while in many cases the accounting records are far from perfect they are frequently adequate to form the basis for a reasonable set of accounts or to allow a Revenue audit to take place. While he accepted that poor records make an audit more difficult and affect the potential margin of error in arriving at a settlement figure, he felt that experienced Revenue auditors are capable of overcoming the difficulties and reconstructing profit figures with reasonable accuracy.

He also stated that compromise settlements in the audit programme, which include a penalty dimension, would continue to take account of penalties for failure to keep proper records. He informed me that the Commissioners do not consider it cost effective to prosecute taxpayers solely for their failure to keep proper records but instead are committed to a policy of prosecuting more serious tax evaders for various revenue offences, including failure to keep proper records. Factors such as the taxpayer's health and ability to pay, as well as the necessity to minimise tax compliance costs to the business community, are also taken into account in determining the appropriate action.

- The audit of income tax is included in the revenue comprehensive audit programme which covers all or any of the taxes payable by taxpayers. In 1994 the penalties imposed following comprehensive tax audits represented only 4% of the additional taxes assessed. As I was concerned that the low level of penalties was not a real and sufficient deterrent against tax evasion, I sought the views of the Accounting Officer on the matter.

The Accounting Officer stated that the Commissioners regarded interest and penalties as synonymous from the point of view of influencing compliance and deterring evasion. Given the existing level of interest rates there was effectively a penalty built into the current statutory interest rate of 15% p.a. which is chargeable on overdue taxes. Interest and penalties combined amounted to 23% of the additional taxes collected following audits completed in 1994 and as many of the settlements would have been financed out of borrowed funds and put considerable strains on the liquidity of the businesses involved, he felt that even allowing for the low level of penalties incorporated in the settlement amounts, they represented significant financial burdens for taxpayers and were real deterrents against tax evasion.

He also stated that the level of penalties and interest was being closely monitored and it was expected that they would increase somewhat due to the general broader acceptance by taxpayers of the imposition of financial penalties and interest. However, he stated that there were difficulties in getting taxpayers to accept higher penalties as this would slow down the rate of settlement of audit cases and the overall progress of the audit programme, and that the possibility of taking penalty proceedings through the Courts was not practical for large numbers of cases. He pointed out that the focus is not just on the immediate monetary gain from audit but rather to develop a positive and helpful relationship which will secure taxpayers' voluntary co-operation and a higher compliance level in the future.

- While it was clear from the files and audit settlements examined by my staff that a lot of useful work had been performed during the audits, it was difficult to determine the extent and nature of the work and how the settlement terms were arrived at, as the details of tests carried out, audit findings, and the computation of revised assessments, and interest and penalty charges were not well documented, and there were no standard audit programmes to provide guidance to Inspectors on the types of tests which it might have been useful to carry out. I therefore asked the Accounting Officer if there were any plans to effect improvements in the documentation and reporting of audit findings.

He informed me that audit districts had, in early 1996, been given a code of practice and draft working papers which would standardise the layout of audit files and make it easier to review the audit procedures and conclusions.

Three audit manuals providing detailed guidance on the audit of the main taxes, including guidance on the application of penalties, were distributed to Inspectors in 1995 and in addition, profiles had been completed setting out a detailed audit approach for a range of trades and professions. Auditors hold detailed monthly and quarterly management meetings in each district to discuss, *inter alia*, risks and practices encountered and the best approach to dealing with these and also the identification of training needs and improved methodologies.

Overall the Accounting Officer felt that since the introduction of self assessment the trend in voluntary tax compliance had been very positive. He stated that the successful operation of self assessment and the minimising of tax evasion was achieved by a combination of various programmes such as voluntary compliance, effective collection, taxpayer audit and the imposition of appropriate penalties, and he was satisfied that the audit programme and the policies on penalty and interest charges were contributing fully to these objectives. However, he also informed me that no detailed study had been carried out by the Commissioners, or by any other organisation as far as he was aware, to estimate the actual level of tax evasion but that feedback from the business community and from tax professionals in particular indicates that the Revenue audit programmes are having a positive impact on taxpayers' attitudes towards keeping better records and paying their correct tax.

*Dublin Castle
refurbishment*

23. The 1994 budget set aside £10m for the continued refurbishment of the Dublin Castle complex - £8m for restoration of nine houses in Ship Street and £2m for work on the Garden and Coach House. Both projects were undertaken simultaneously and were due to be completed in December 1994.

Eight contractors tendered for the Ship Street contract and in March 1994 OPW accepted a revised tender from the lowest tenderer for £6.66m including the buy out of the price variation clause for £195,000.

A sanction for £8m including £500,000 contingency was obtained from the Department of Finance in April 1994. The sanction was dependent on expenditure being approved by a Monitoring Committee to be set up and to include representatives of OPW and Department of Finance. The project got underway in April 1994. The Monitoring Committee was established and met regularly in the early stages of the project but from September 1994 ceased to function.

OPW had employed a consultant quantity surveyor to work on the Ship Street project while a firm of quantity surveyors was employed on the Garden and Coach House project and the Chester Beatty Library project which was being undertaken at the same time in Dublin Castle with an estimated cost of £5.5m.

In June 1994, an informal meeting between OPW and the firm of quantity surveyors took place where concern was expressed at the overall management and coordination of the three projects. It was agreed that the firm would act as coordinator of the three projects but that this would not involve any change in the responsibility of the original consultant quantity surveyor for the Ship Street project.

In July 1994, the contractor wrote to OPW indicating the slow progress in the work due to the fact that some of the buildings in Ship Street were in a far worse condition than had been anticipated. It was also reiterated at this time that structural design existed for only three of the nine houses and this was confirmed by the firm of quantity surveyors. For these reasons the contractor expected the project to overrun by 10 weeks. In late July 1994, OPW on the assurances of the contractor told the Monitoring Committee that the project could be completed on time and within budget. In October 1994 the contractor notified the quantity surveyor that the projected overrun would be £1.25m. The work continued to progress slowly and by November 1994 it became clear that the project would not be completed by December 1994.

OPW, on the recommendations of a firm of consultants, granted an extension to 24 February 1995. In February 1995 further structural difficulties were encountered and

the contractor suggested that the project would not be completed until June 1995. The contractor had made a claim for loss and expense and negotiations were ongoing in relation to the claim.

In March 1995, OPW wrote to the Department of Finance outlining the up to date position with a final cost of £9.5m and in April 1995 the Department of Finance expressed concern at the cost overrun and that the scale of the problem was not adverted to it earlier.

In May 1995, the OPW architect noted that in his opinion insufficient financial provisions were included in the preparation of the bills of quantities at the tender stage and that the actual provisions made proved to be inadequate to meet the unforeseen technical challenges of the project.

In September 1995, OPW wrote to the contractor expressing concern at the manner in which the contractor had approached the job and made reference to ceilings collapsing in the Ship Street project. The contractor accepted that the collapse arose due to the nails used not conforming to specification and stated that the cost of repairs would be borne by the supplier. OPW then made a claim for liquidated damages against the contractor for failure to complete the contract by the revised date.

While the project was eventually completed by November 1995 parts of the refurbished buildings had been occupied on an ongoing basis from July 1995. In December 1995 the consultant quantity surveyor submitted the final cost report showing the final cost of the building contract to be £8.94m, an increase of £2.28m on the original tender price of £6.66m. The final cost also included £360,000 in settlement of the loss and expense claim and an extra £45,000 in respect of inflation despite the fact that the price variation clause had been bought out for £195,000.

Following consultation with a contract legal adviser, OPW sought Department of Finance sanction in December 1995 for £9,997,463 to include:-

	£
Contract (incl. VAT)	8,935,790
Art	12,000
Fire Certificate	9,000
Supervision	137,872
Fees	<u>902,801</u>
	£9,997,463

The Department of Finance in sanctioning the total expenditure in December 1995 expressed concern that OPW had failed to consult with it at a vital stage of the restoration of the Ship Street buildings project and directed that OPW henceforth provide it with copies of review meeting minutes on major new works undertaken.

In the course of examining the OPW accounts pertaining to the Ship Street project, it was noted that only one account was opened, with charges in respect of both the

Ship Street project and the Garden and Coach House project being charged to it. The total charge to this account was £12,386,807 and the quantity surveyors for the Garden and Coach House project indicated in early December 1994 that the overall cost of that project would be within its £2m budget.

As the overall development cost £2.38m in excess of the original estimate of £10m, I sought the Accounting Officer's observations on OPW's management of the project.

The Accounting Officer informed me that it had been known that detail designs of only three houses were available when it had been decided to undertake the project. It was considered that the information available was a sufficient basis to proceed with the project. The Department of Finance was aware of the procedure being followed and he contended that the procedure was in line with Department of Finance guidelines on major capital contracts.

He stated that the tendering procedures were entered into and completed on the basis of the known designed cost for three houses and provisional and prime cost sums for the other six houses. The tenders received were in line with the quantity surveyors' estimates.

He pointed out that the buy-out of the price variation clause at £195,000 was only to the end of December 1994 and additional price variation bringing the total to £240,000 related to the extended period of the contract and the extra cost of the works. The issue of liquidated damages was subsumed in the final negotiations.

He confirmed that the two projects were regarded as one for accounting purposes. In effect, the Garden and Coach House project was to be financed from a balance of the £10m provided for the Ship Street project. He asserted that accounting for the Garden and Coach House in this way had no relevance to control of the project. The total expenditure reckonable against the two projects was:-

▶ Garden and Coach House	£2,311,771
▶ Ship Street	<u>£10,075,036</u>
	£12,386,807

A claim for balance of fees from the Structural Consultant is with the Principal Architect for adjudication.

The Accounting Officer also stated that the quantity surveyors' estimate and tenders for Ship Street pointed to a particular price. Experience of previous works in Dublin Castle would have been the better guide in the event. On the basis of the price of similar projects in the Castle complex in 1989 and 1993 a budget of £10m would have been acceptable. Had the horrendous conditions of two houses been better appreciated at the start, the budget for the projects would undoubtedly have been increased. In addition, the site conditions and friable condition of some of the houses which conspired against acceleration of the work to meet the original December 1994 deadline would have further added to the total cost. In the circumstances in which

the funding was made available, the known absence of design of totally unstable historic buildings, the magnificent restoration work carried out and the overall cost per square metre which represents historically good value, the outturn was very satisfactory. The staff of the design team, the site management and the contractors' employees worked in extraordinarily difficult circumstances given the nature of the job and the parallel work in progress on adjoining sites. OPW was at all times in control of this difficult project.

Despite the concerns expressed by the Department of Finance in April 1995 and December 1995 the Accounting Officer stated that from September 1994 (when the Monitoring Committee ceased to function) there was ongoing contact with the Department of Finance as events developed.

Subhead F. 3. - Rents, Rates, etc

Irregularity

24. The Office of Public Works (OPW) pays rents on State leased accommodation and in this respect £19.5m for rent was charged in 1995 to subhead F.3.

In October 1995 apparent irregularities in the payment of rent in respect of a property in County Tipperary were discovered. It appeared that details regarding the landlord had been falsely modified resulting in invalid payments being made.

In this particular case solicitors claiming to represent the owners had already written to OPW in November 1992 seeking an explanation as to why rent, which had been previously paid to them, was outstanding for several years. OPW records showed that rent was being paid since 1986 to a firm with a Dublin address. OPW advised the solicitors accordingly and asked them to provide evidence of their "*bona fides*". Nothing further was heard from them until April 1995 when they again wrote requesting the same information. A search revealed that the relevant files were missing.

The Gardaí were advised. Investigations carried out by the internal audit unit of OPW revealed a further suspicious case. Rent from a County Galway property was being paid to the same address as that of the firm for the Tipperary property. Files in this case were also missing. Subsequently, three further cases with apparent irregularities were discovered by internal audit.

The total value of the suspect payments was £176,805 over the period 1984-1995.

OPW decided that a full independent audit of the rental payment system was necessary and appointed a firm of accountants to carry out a rigorous investigation designed to:

- Review the system and procedures for the payment of property rents, highlight any control weaknesses and make recommendations for any necessary improvement.
- Provide assurance on the validity and accuracy of all rental payments.

Since the discovery of the suspect cases all rentals have been subjected to individual clearance prior to payment and this procedure is continuing pending finalisation of the accountants' report.

The report on the validity and accuracy of rental payments was completed by June 1996. In total, three hundred and eighty nine properties in OPW's rental portfolio were examined and the report provided assurance in all cases "that the payee and rental amounts are accurate and valid and can be relied upon for determining future rental payment amounts due". No evidence was found to suggest that the suspected irregularities went beyond the five cases already identified.

A further report by the accountants on systems and procedures is being finalised and the Accounting Officer has informed me that recommendations in it for any necessary additions to control systems will be implemented.

The Accounting Officer stated that the Fraud Squad investigation is ongoing. It is understood that a considerable amount of preliminary work is completed. Officials from Banks and Building Societies where funds were lodged have been contacted. Owners of the properties which were the subject of the suspected fraud are to be interviewed shortly. A statement of complaint has been prepared and this will be formally approved and signed by OPW officials as soon as it is presented by the Fraud Squad.

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

Subhead D.2. - Special Promotion Measure for Shannon Airport.

Excess Expenditure 25. Paragraph 38 of the 1993 Report referred to the establishment of a Task Force to develop additional passenger numbers and freight through Shannon Airport. Funding for Task Force expenditure was provided from this Vote.

The paragraph also referred, *inter alia*, to deficiencies in internal controls in the Department relating to inadequacy of vouching of charges, non-compliance with financial procedures demanded by the Department of Finance for Task Force funding, the opening of special bank accounts without Department of Finance approval and the retention of large sums of voted moneys in those accounts at year end. As a result of the audit findings, the charge for the service to the 1993 Appropriation Account, which originally stood at £500,000, was revised to reflect actual disbursements of £93,570. In 1994, the Accounting Officer advised that the Department was satisfied that the procedures put in place were adequate to ensure proper controls.

In September 1994, the Government agreed to the establishment of a new traffic promotion body for Shannon Airport on the understanding that the funds for the new body would be found from existing Exchequer and Aer Rianta resources. In the same month, the Minister for Transport, Energy and Communications announced that following a central recommendation of the Task Force, he was, with effect from 1 October 1994, setting up Shannon Airport Marketing to boost traffic through Shannon Airport. Shannon Airport Marketing, based at Shannon, was set up as a section within the Department of Transport, Energy and Communications. It was chaired by a chief executive on loan to the Department from SFADCo and comprised 4 other staff on loan from SFADCo (overseas sales representatives) and 4 staff on loan from Aer Rianta Shannon. A Steering Group was also established with representatives from the Department, SFADCo, Aer Rianta and the new body.

The Department of Finance, in giving its approval to the expenditure to be incurred, stipulated that all standard procedures in relation to control of expenditure by civil servants, or commitments entered into by them, should be followed and that it would be the responsibility of the Accounting Officer to ensure that relevant controls were applied and maintained. In addition, the Department of Finance asked for a copy of the strategy plan, to be drawn up as soon as possible in respect of the £1.8m voted expenditure for Shannon Airport Marketing for 1995.

On 11 December 1995, the Department received final invoices from Shannon Airport Marketing which indicated that the total cost of the promotion was £2.8m. The overrun of £985,000, relating to promotional activities undertaken by SFADCo and Aer Rianta directly on behalf of Shannon Airport Marketing, was as follows:

SFADCo related	£514,000
Aer Rianta related	£471,000

The Aer Rianta related expenditure of £471,000 included discounts on airport charges and catering costs amounting to £254,000 which the company had granted to an airline carrier and was recharging to Shannon Airport Marketing. It had been agreed by the Steering Group that the level of such refunds would be limited to a figure which could be accommodated within the Vote provision of £1.8m after taking account of other promotional liabilities.

The Appropriation Account indicates a charge of only £1.8m in 1995 for the new body although the true cost of the service for the year was almost £2.8m comprising:

	£
Salaries and Overheads	654,000
Travel and Subsistence	144,000
Traffic Promotion	1,887,000
Market Research	101,000

The Government decided on 24 October 1995 to assign full responsibility for the promotion and marketing of Shannon Airport to Aer Rianta and funds were provided

by way of grant in aid for this operation in the 1996 Estimates. On 9 July 1996, Aer Rianta informed the Department that it would assume responsibility for all outstanding charges for 1995 which were proper to the marketing function carried out by the former Shannon Airport Marketing.

I enquired from the Accounting Officer why the Department failed to contain expenditure during 1995 within the limits set. I also enquired why it failed to comply with the directions of the Department of Finance in relation to the control of expenditure and the submission of the strategy plan and whether, in the absence of such compliance, he was satisfied that all 1995 expenditure was covered by Department of Finance approval.

The Accounting Officer informed me that

- The Department accepts that it was its responsibility to monitor expenditure commitments entered into by Shannon Airport Marketing and disbursements from the subhead. However, it had been made clear to Shannon Airport Marketing that the funds available for 1995 were limited to £1.8m and moreover, that payment for undischarged 1994 marketing liabilities of £224,000 was a first call on the 1995 subhead provision. Arising from discussions at Steering Group meetings, ongoing liaison with Shannon Airport Marketing and monitoring of both claims received and monthly payments made by the Department up to end October 1995, it was the clear understanding of the Department that the amount of £1.8m would be more than adequate to meet all commitments arising for payment during the year including payments carried over from 1994. Net claims presented to the Department for payment to end October 1995 totalled £1,217,665 and payments to end October 1995 totalled £855,804. Net claims amounting to £1,567,856 or 87% of the total subhead provision of £1.8m, were presented for payment in the last two months of 1995.
- As Shannon Airport Marketing was headquartered at Shannon, it was now apparent that the Department's control procedures would have been greatly enhanced if staff of the airports division of the Department had been assigned to Shannon to supervise and monitor ongoing day to day operations including, in particular, marketing commitments which were being entered into; however, the Department felt then, and still does, that the arrangements which were put in place should have been adequate to the task if Shannon Airport Marketing had kept the Department fully informed of commitments as they were being undertaken. It may also be that, on the part of Shannon Airport Marketing, there was an expectation that the 1995 Vote arrangements would continue unchanged in 1996 and that any payments for marketing commitments undertaken in 1995, but which it was not possible to meet because of lack of funds, would be a first call on the 1996 Vote provision. Any such assumption, of course, would have been erroneous since grant arrangements always terminate at year end in any event.
- In October 1994, control procedures were set down in a Departmental letter to Shannon Airport Marketing who confirmed that the specified controls would be

applied. Payments were made on foot of certified invoices, on the Department being satisfied that the expenditure related to the promotion of traffic at Shannon and that the service in question was properly performed or the goods properly received. Where necessary, queries on specific invoices were raised. An officer of the Department inspected the Shannon Airport Marketing operations in May 1995 as a result of which control procedures were tightened.

- In addition to the general Department of Finance sanction for expenditure undertaken by Shannon Airport Marketing, specific sanction was sought and obtained for the employment of consultants, payment of advances to overseas representatives and refund to Aer Rianta of discounts on airport charges and catering costs given by that company to the airline carrier.
- The Department brought the Department of Finance requirement for the preparation of a strategy plan to the attention of the management of Shannon Airport Marketing who subsequently confirmed to the Department that work had begun on the preparation of this plan. In the event, finalisation of a strategic plan did not prove possible before alternative arrangements were put in place for the marketing of Shannon. While a formal strategic plan was not prepared, the key marketing priorities for Shannon, as set down by the Minister, which would comprise the elements of such a plan, were known to the Department of Finance and to Shannon Airport Marketing as a result of discussions at Steering Group meetings.

Shannon Airport Marketing prepared a specific marketing plan for the year 1995 and a number of the marketing priorities were secured during 1995. In the circumstances, the Department is satisfied that all moneys paid by the Department in 1995 were in pursuit of traffic promotion and were covered by Department of Finance sanction.

- In relation to the grant-in-aid provision of £1.8m in the Department's 1996 Vote, a number of measures to improve control procedures had been brought to the attention of Aer Rianta. In addition, the Internal Audit Unit of the Department carried out an audit of 1996 expenditure at Shannon in July 1996.

The Accounting Officer reiterated that Shannon Airport Marketing was not the only body involved in the promotion and marketing of traffic in Shannon in 1995 - Aer Rianta and SFADCo were also involved. As Aer Rianta was recharging a portion of its marketing costs to Shannon Airport Marketing and in view of the Government decision to assign full responsibility for the promotion of Shannon to Aer Rianta, it was not unreasonable to require Aer Rianta to absorb the excess expenditure incurred by Shannon Airport Marketing following the exhaustion of Exchequer funds.

**Vote 20. -
Garda Síochána**

Subhead A.3. - Incidental Expenses

Loan Arrangement 26. The Department and the Garda Representative Association (GRA) under the local bargaining clause of the Programme for Economic and Social Progress reached agreement in March 1994 to make certain pay allowances reckonable for the purposes of pension entitlement. The GRA balloted its membership on the proposals. However, four members of the GRA Central Executive Committee took legal action against the GRA Committee over the conduct of the ballot, but failed in their High Court action. They were subsequently suspended from the GRA. Legal costs of £83,632 were awarded against the four members and with interest charges thereon, the total debt amounted to £90,880.

In July 1994, a new representative body was formed called the Garda Federation (GF) with the four former GRA Committee members holding senior positions in the organisation. This body is not recognised by the Department of Justice.

The GRA pursued these four GF members for the outstanding legal costs, had their names published in *Stubbs Gazette* and they received notices from the Dublin City and County Sheriffs demanding payment of the sums due.

In July 1995, the GRA and GF agreed to enter into an arbitration process. However, it was felt that the unresolved legal costs issue might hinder the arbitration process and it was decided by the Department at the request of the GF to discharge the legal debt incurred by way of an interest free loan. An agreement was drawn up between the Minister for Justice, the Trustees of the GF and members of the interim National Council of the GF whereby an interest free loan of £90,880 was agreed to be repaid not later than 18 months after the determination of the arbitration process. The moneys were paid to the Dublin County Sheriff on 22 September 1995 discharging the GF debt. The arbitration process ceased on 5 October 1995.

As the Department of Justice had not provided for the loan in its 1995 Garda Estimates it was advised by the Department of Finance that it required authorisation by way of Dáil approval for a Supplementary Estimate in order to amend the ambit of the vote to allow for the payment. As it was not possible to get Dáil approval for the loan in advance of the payment, the Contingency Fund administered by the Department of Finance was used to provide the moneys in the interim. The necessary Supplementary Estimate was approved by the Dáil and the Contingency Fund was reimbursed on 18 December 1995. The £90,880 thus stands as a charge to subhead A.3.

**Mountjoy Prison
Project**

27. As part of the Department of Justice capital development programme for upgrading prison facilities it was proposed that an allocation of £1 million would be made available in 1993 for the construction of a new kitchen and bakery in Mountjoy prison. Because of the inherent difficulty in finding suitable sites for new buildings in the Mountjoy prison complex, the building was designed with two initial levels and provision for a third level to be added as a multi-purpose recreation/assembly hall at a later stage. It was planned that construction of the third level would be included in the prison capital programme for 1995 at an estimated cost of £0.5 million.

However, the prison governor requested that the third level development be incorporated into the 1993 capital programme to provide urgently required recreational accommodation and activity rooms so as to cater for the needs of up to two hundred prisoners. This was agreed to by the Department and in May 1993 six tenders were received for the revised project with the lowest tender of £2,155,327 being accepted. Professional fees were agreed at £203,280 and Department of Finance sanction was sought for the total expenditure of £2,358,607 which was granted on condition that this amount was to cover all contingencies. Additional costs of approximately £50,000 due to site, equipment and services difficulties were incurred and were sanctioned separately by the Department of Finance in December 1994 as an exceptional measure.

The kitchen project reached practical completion in September 1994 at which time the defects guarantee period of one year's duration commenced. In November 1994 the Department's Co-ordinator of Work and Training advised that as a result of meetings with the governor and CERT (who had been acting as advisers on the planning and development of the new kitchen) it had become clear that the high standards of catering which would be possible through the new kitchen would be almost totally negated if existing servery practices were continued. The serveries are points within the prison building where food is dispensed to prisoners.

Subsequent to an interim report carried out by consultants on the proposed serveries project, tenders were invited from four contractors in August 1995. The lowest tender, as revised, of £355,270 was accepted. The contractor's scheduled starting date was October 1995 with an expected completion date of 22 January 1996. The Department, however, required a completion date of 22 December 1995 and agreed an accelerated completion bonus of £19,423 with the contractor. Professional fees were agreed at £54,649 bringing the total cost to £429,342. As these costs were considered by the Department to be in respect of a project separate from the kitchen project they were deemed to be covered under delegated sanction received from the Department of Finance in August 1988 for expenditure under the Prisons capital programme to a limit of £500,000.

The defects guarantee period for the kitchen came to an end in September 1995. The architects advised the Department that as the buildings were not in use, there were concerns that not all defects would have come to light by the time the guarantee period had expired. They went on to recommend that full working tests be carried out in an effort to identify any significant problems. These tests extended until January 1996 when the architects issued a final certificate of completion.

In reply to correspondence from the prison governor in February 1996 regarding further possible defects the architects stated that any future problems arising must be dealt with as maintenance items as the contractor no longer had any contractual obligations in respect of defects. The view was also expressed that such problems were inevitable given the time lapse and the fact that the equipment was not in daily use. It appears that the kitchen only became operational in March 1996.

As the way in which this part of the prisons building programme was managed suggested deficiencies in the Department's planning, particularly as the kitchen did not become operational until 18 months after completion, I sought the views of the Accounting Officer. He informed me that:

- In the context of the Department's Programme for Prisons in 1994 it was the view that if a change was required in the method of serving food on the prison wings in Mountjoy, provision for such change would be made, if required, as part of the then planned refurbishment of all accommodation wings in the prison. During this period detailed preparation was underway in the prisons for implementing the decision of the Minister for Justice to have all HIV positive prisoners re-integrated into the main prison population. This decision raised two fundamental issues in the area of catering, firstly to provide an appropriate balanced menu cycle and secondly, but more crucially, the means of ensuring excellent standards of hygiene in the catering functions. In the case of Mountjoy prison the hygiene consideration was particularly acute as the brunt of the re-integration would take place there. Therefore, in November 1994 when the detailed preparation for operating the new kitchen was being undertaken, combined with the necessity to achieve the re-integration of HIV prisoners within a grossly overcrowded prison, it was operationally concluded that the then food distribution practices at Mountjoy were untenable.
- In the normal course of building and/or refurbishment works in a prison, the planning, design and completion of tendering procedures for a complex project of this nature takes six to nine months and, hence, the delay until September 1995 in having the upgrading work carried out was not unusual. In this particular case it was necessary to have a high degree of debate and consultation to take into account the particular difficulties of maintaining the operation of an overcrowded prison during construction. An additional difficulty was the location of the serveries and the impact of the loss of cell spaces for the prison. An added dimension of difficulty arose from recent experiences of disruption to the operation of the prison during building works on the main wings.

- Although a number of minor defects had come to notice following the coming into operation of the kitchen, they have been corrected without cost to the Department. Furthermore, the suppliers of the kitchen equipment had agreed to extend the warranty period for the equipment for one year from the date of bringing the kitchen into operation.
- It was deemed necessary to invoke an accelerated completion bonus scheme (£19,423) in respect of the serveries because the envisaged completion date of 22 January 1996 would give rise to major building works, within each of four wings, being underway throughout the Christmas and New Year period. This, in turn, would have posed security risks and significant inconvenience for the operation of the prison over that period. At the request of local prison management, negotiations to accelerate the works and complete the serveries before Christmas 1995 were entered into and actual completion was achieved on 22 December 1995.
- Further delays from December 1995 to March 1996 in bringing the completed kitchen and serveries into operation were associated with the requirement of prison management and their technical advisers to develop and test acceptable operational systems including new cost-saving procedures and practices. These changes are proving highly effective.

Vote 25. -

Environment

Motor Vehicle Duties

Motor Tax Accounts 28. 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.

With effect from 1 January 1995, on-the-spot parking fines and court fines for driving offences, collected by the Department of Justice, are remitted directly to the Exchequer. These amounted to £8m. in 1995.

The amounts paid into Motor Tax Accounts for 1995 and 1994 were:

	1995	1994
	£m	£m
Motor Tax and Driving Licence Fees, <i>etc</i>	252.5	238.5
Fines collected by the Department of Justice	1.6*	10.1*
Public Service Vehicle Fees	<u>0.1</u>	<u>0.1</u>
	£254.2m	£248.7m

*the 1995 amount refers to fines in the amount of £1.6m collected in 1994 but not paid into the Central Motor Tax Account until 1995 as against £1.5m collected in 1993 but not paid in until 1994.

A total of £254m was paid into the Exchequer in 1995 leaving a balance of £1.9m in the local and Central Motor Tax Accounts at the end of 1995 compared with £1.7m at the end of 1994. Driving test fees of £3.4m were 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 Accounts. 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 1994 and those for 1995 available to me when I was compiling my Report (15 out of 29). In my opinion, there is nothing material on which I need to report to Dáil Éireann.

**Vote 27. - First
Level Education**

*Subhead C. - Capitation Grants towards Operating
Costs of National Schools*

*Subhead D. - Grants Towards Clerical Assistance
in National Schools*

**Vote 28. -
Second Level and
Further Education**

*Subhead B. - Grants to Secondary School Authorities and
Other Grants and Services in Respect of Secondary Schools*

**Grants to Schools
and Irregularities**

29. National and secondary schools are funded by the Department of Education by means of capitation grants based on enrolment numbers per school. Grants are paid directly to the schools, the balance of school funding being obtained through local fundraising and voluntary contributions. Capitation grants for national and secondary schools during 1995 amounted to £26.7m and £43.4m respectively. In addition, under a scheme introduced in 1978, the Department meets the full salary costs of clerk-typists in a number of qualifying schools. Grants for these clerical posts in national and secondary schools amounted to £3.2m and £2.8m respectively in 1995. In the case of national schools a similar scheme for caretakers was introduced in 1979. Teachers' pay, which accounts for almost 95% of State expenditure on primary schools and 87% on secondary schools, is administered directly by the Department. There are 3,319 national schools and 452 voluntary secondary schools funded by the Department.

National schools operate under rules laid down by the Minister for Education with, where necessary, the concurrence of the Minister for Finance. These provide that the Minister and duly authorised persons may visit and examine the schools whenever they think fit. The Constitution of Boards of Management of National Schools and their Rules of Procedure require the Board to keep a school account, to have an up to date statement of the school account at each meeting and to retain vouchers of expenditure for inspection and audit by officials of the Department. Although

declarations are required from the schools in relation to certain matters, including enrolment numbers, the lodgment of the local contribution and the application of the Caretaker/Clerical Services grant, the Department does not require the provision of other financial information.

Voluntary secondary schools are private institutions under the authority of trustees, who delegate much of the day to day management of the schools to Boards of Management. The Manual for Boards of Management of Catholic Secondary Schools, issued by the management body of secondary schools, states that Boards are responsible for the administration of school finances and recommends, *inter alia*, that regular financial reports be submitted to the trustees, including audited annual accounts and budgets, the keeping of proper books and requirements in relation to internal controls.

Two cases of financial irregularity, affecting national and secondary schools, were reported to the Department during 1995. In October 1995 the Chairman of the Board of Management of a primary school informed the Department that discrepancies had arisen in the accounts of that school and in the adjoining secondary school. The irregularity was first discovered by the secondary school and it appears that the school secretary, whose work had been shared between the two schools, but whose salary had been paid by the national school, may have been implicated. The school secretary resigned in June 1995. Following investigation by the Board of Management of the secondary school, the school secretary acknowledged responsibility for discrepancies of £37,000. Further investigation revealed that the full discrepancies amounted to some £125,000, between both the national and secondary schools. A complaint was made to the Gardaí and solicitors were instructed to institute recovery proceedings for the loss incurred against both the former secretary and the bank branch involved. £37,000 has since been recovered from the former secretary and £61,000 has been received from the bank in final settlement of its liability. The school authorities are confident of making further recoveries in relation to the remaining loss of £27,000. The Department is awaiting a reply from the secondary school in response to its request for further information.

In November 1995 the Chairman of the Board of Management of another national school informed the Department that an irregularity had arisen in the accounts of that school. The school had discovered that inaccurate calculations of PRSI in respect of the school secretary had been made since 1986, which resulted in the underpayment of £14,761 due to the Revenue Commissioners. Following investigation of the matter by the Board of Management the school secretary resigned in November 1995. £3,750 has been recovered and the balance of £11,011 equates to the shortfall in employers' PRSI over the period from 1986 to 1995. The school has acknowledged the balance as a debt to the Revenue Commissioners. It has not been established whether the irregularity was deliberate or inadvertent. The Department has reported the matter to the Gardaí, who have undertaken their own investigation.

In response to my enquiries, the Accounting Officer stated that:

- The responsibility for the orderly running of national schools, including administration and finance, rests with the Board of Management, whose members are made aware of these responsibilities through training courses funded by the Department. All documents supporting the accounts must be made available to the Board and, on request, to the representatives of the Patron, the Trustees and the Department. The Chairperson must certify that a copy of the annual accounts was placed before a full Board meeting.
- Discussions have taken place with school management representatives with a view to ensuring that all Board Members will be required to acknowledge that accounts have been presented at all Board meetings, that queries raised by them have been answered to their satisfaction, and that they have no reservations on the accounts or the annual financial statements. In 1996, an additional requirement was imposed in that certification by the Chairperson and acknowledgement by the Board Members was required before the second instalment of capitation grant was paid. Discussions have been held with school management and teacher union representatives on the question of transmitting all capitation grants electronically to the school account.
- The Department had not undertaken any audits of primary schools since 1992 although audits had been conducted in the past, but only on an ad hoc basis. Usually audits only took place to solve problems in individual schools. Where Board Members indicate dissatisfaction with the accounting information provided to them, the matter is examined and, if warranted, a detailed examination is carried out.
- Having regard to the absence of a formal accountability mechanism for the voluntary secondary school sector and the lack of powers in this area, the Department recognises that increased accountability for the sector can only be brought about through a process of consultation and mutual agreement with the representative management body. In response to the Department's request for views and cooperation on this matter, the Secretariat of Secondary Schools replied to the effect that ultimate responsibility for the use and monitoring of funds rests with the Boards of Management and their trustees.
- Consideration is now being given to the financial accountability arrangements for primary and voluntary secondary schools generally. It is accepted that the Department can only obtain the required level of assurance concerning school financial management and internal control systems through a formal audit process. Relevant factors to be considered are cost, assessment of risk of loss to the Department, scope of audit and quality control. The Department will be engaging in a process of consultation with the Secretariat of Secondary Schools and the corresponding body at primary level on the issues involved, including aspects of planned legislation which would require formal financial reporting by schools. Following these consultations the Department will undertake a consultancy risk-analysis study to assist it in its consideration of the best initiative to take to ensure that public funds are safeguarded.

- Procedures for financial control will become the responsibility of the Regional Education Boards when they are established. Legislation is currently being drafted for the establishment of the Boards and will make specific references to financial control and auditing and will strengthen the obligations on Boards of Management in many areas, including the financial area.

**Vote 27. - First
Level Education**

Subhead J. - Superannuation of Teachers

**Vote 28. -
Second Level and
Further Education**

Subhead D. - Superannuation of Teachers

***Superannuation
Schemes***

30. In 1995, £85.8m and £32.7m were charged to the Votes for superannuation schemes of national and secondary teachers, respectively. These schemes were referred to in Paragraph 34 of the 1984 Report in respect of their lack of up to date legislative authority.

The superannuation schemes of both national and secondary teachers are provided for under the Teachers Superannuation Act, 1928. Statutory orders regulating these schemes are made under the provisions of that Act by the Minister for Education with the consent of the Minister for Finance. A number of revised provisions regarding these schemes had been implemented from 1968 without the necessary statutory orders having been made but, although assurances were given by the Department in 1984 that the matter would be addressed, it was noted on audit in December 1995 that the necessary amending orders had not been put through.

In response to my inquiries the Accounting Officer informed me that in November 1987 an officer of the Department was assigned to the specific task of reviewing the pension schemes and drafting the necessary amendments. As the pace of change in the pensions area has increased significantly in recent years, the Department adopted the approach of progressing all of the necessary schemes in tandem. Ten revised provisions have been implemented since 1984 and all have been approved by the Department of Finance but, to date, the necessary statutory authority has not been given to them. The Accounting Officer pointed out that although considerable progress had been made, with the benefit of hindsight and given the competing pressures on resources, it might have been preferable to prepare amending legislation on a piecemeal basis. He also informed me that a Legal Section had been established within the Department and had been given the task of finalising the statutory amendment of the draft schemes. A new approach is being adopted whereby the separate schemes will be progressed individually and brought to finality as soon as practicable. The need for the Pensions Section of the Department to prepare the necessary statutory amendments to provide for agreed changes in pension provisions with the minimum of delay will be addressed in the context of the organisation review arising from the implementation of the White Paper on Education.

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

Subhead D. - Training Colleges For Primary Teachers

Carysfort College

31. Paragraph 35 of the 1989 Report referred to surplus cash balances in the audited accounts of Carysfort College which was a training college for primary teachers, privately owned by a religious order. Its facilities were also used by the Order for purposes other than teacher training. No formal arrangement existed between the college authorities and the Department on the college's accountability for income generated by the use of college facilities for non-teacher training purposes, nor was there any formal arrangement separating the operations of the Order from those of the college.

The college received State support to meet its running costs by means of an annual grant covering the difference between the college's expenditure and income from its own resources. At 31 December 1987, the college's cumulative cash balances stood at some £847,000. It ceased to function as a teacher training college in July 1988 and any Exchequer moneys found not to have been required to meet its running costs should have been recouped to the Department. However, the Order contended that a refund was not due on the grounds that this build up of cash related to income earned by the Order in its use of college facilities for purposes unrelated to the running of the training college. In the meantime, various discussions have taken place with the college authorities and legal opinions have also been received in an effort to establish and recoup the amount due to the Department.

In response to my inquiries the Accounting Officer stated that the college accountants had provided the Department with a statement of the revenues and costs arising from the non-teacher training activities. This was accompanied by a detailed explanation of the factors underpinning the figures. The Department had carried out its own detailed analysis of the figures submitted and as a result the Department had prepared an alternative statement setting out areas of divergence and had raised a number of queries to be addressed by the college accountants. Discussions are ongoing with the college accountants in relation to the queries raised and the areas of divergence.

Vote 30. - Marine

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

***Computerised
Accounting
System***

32. In 1989 the Department of Finance invited all departments and offices to become involved in the development of a common computerised financial management system (FMS) and in 1992 the Department of the Marine decided to replace the existing manual system in use in its Accounts Section with the FMS.

During 1992 a total of £22,373 was spent on software and communication equipment and a further £7,797 was expended on software and training in 1993. Five PCs were

also purchased in 1992 at a cost of £5,980 for use with the FMS system bringing the total expenditure on the system to £36,150.

It was decided late in 1993 to abandon the new system and continue with the manual system. The five PCs were, however, retained for alternative use in the Department.

In response to my inquiries the Accounting Officer stated that the Department decided in 1992 that it would be appropriate to participate in a programme of implementation of FMS that was common to a number of Departments but that a specific feasibility study was not undertaken. FMS did not operate because of difficulties in its implementation which were of sufficient order to compromise the ability of the Accounts Branch to comply with statutory obligations. It was also clear now that the resource effort in terms of in-house personnel was underestimated. Moreover, the product purchased was not "quality assured". There were flaws in the system and the supporting documentation was inadequate and in certain cases, unavailable. Specific difficulties included:

- availability of back-up resources and training from the supplier were inadequate
- technical communications problems, given the location of the Accounts Branch in Castlebar.

In regard to the current position on computerisation, he stated that the nature and structure of the Accounts function within his Department was changing rapidly and the immediate priorities were the establishment of a computerised asset register and the installation of a commercial accounting package to deal with Fishery Harbour Fund accounts. Moreover, he stated that, with the transfer of responsibility for the Fisheries Research Centre to the Marine Institute and the proposed corporatisation of Dun Laoghaire Harbour, implementation of FMS would be more readily accomplished within available resources and steps are being taken to restart the process of implementation. In this regard, an assessment of the experience of other comparable Departments would be a prerequisite.

Subhead J.1. - Inland Fisheries Development

Trout and Coarse Fisheries Development Societies

33. Following the resolution of the Rod Licence dispute, Fisheries Development Societies were established in 1992 under the Fisheries (Amendment) Act, 1991 to participate in the development of trout and coarse fisheries by raising funds through the issue of share certificates and making grants or payments available for the development of trout and coarse fisheries for the benefit of the public. While the Societies are required to work closely with, and complement the work of, the Regional Fisheries Boards, the Boards continue to have responsibility for the protection, conservation, development and management of fisheries within their respective regions. In accordance with an undertaking given by the Government in 1991 the amount raised by the Societies through the issuing of share certificates was to be matched, in the initial years at least, by Exchequer funding. In order to obtain the matching grant each Society must submit annually an application detailing the number of shares sold or to be sold, to be followed after the year end, by audited accounts.

Each Society has a Management Committee comprising seven members, five elected by the members and two nominated by the Minister. There are eight Societies, with jurisdictional areas corresponding to those of the 7 Regional Fisheries Boards (two Societies covering the Shannon Region).

Individual anglers, angling clubs and other bodies can become shareholders in Societies by buying annual share certificates which cost £12 while tourist and occasional anglers can purchase 21 day certificates. Angling clubs can become corporate members by contributing to the Society a sum at least 10 times the cost of an annual certificate. A club may receive recognition for fisheries development work undertaken by it for the benefit of the public. Depending on the level of the club's contribution to the Society, an allowance may be given of up to 50% of the costs incurred by them in undertaking the work.

It was noted in the course of audit that:

- Formal grant agreements between the Department and the Societies had not been executed.
- For each of the years 1992 to 1995 inclusive, the Department's Estimate provision for payment to the Societies was considerably underspent (Table 1).
- On examination of the Societies' accounts submitted to the Department, expenditure by the Societies on development payments/grants appeared low in relation to the bank balances (Table 2).
- All Societies received an initial grant of £10,000 in 1992 being an advance against grants that would fall due when shares were sold. In four cases the amount of income received in respect of shares sold did not reach £10,000 resulting in overpayments of £11,284 for that year. These overpayments had not been clawed back at the time of audit.
- A reconciliation between the grants issued by the Department and the shares issued per the Society accounts did not appear to be carried out.
- The auditors' reports and annual accounts submitted to the Department were not always signed by the auditors and directors respectively, detailed audit reports were supplied by only three of the Societies and there appears to be a misunderstanding as to whether the Societies are governed by the Companies Acts or the Friendly Societies Acts.
- In the case of one of the Societies an auditor's report has never been submitted with the annual accounts but an accountant's report stated that the accounts were prepared without carrying out an audit. The figures for share certificates and grant allocations entered in the accounts of this Society needed clarification.
- The continuation of matching Exchequer finance payments was one of the matters examined in a preliminary review of the Societies' performance which was completed by the relevant Section of the Department's Inland Fisheries Division in July 1995.

TABLE 1					
COMPARISON BETWEEN ESTIMATE PROVISIONS AND GRANT PAYMENTS TO FISHERY DEVELOPMENT SOCIETIES					
	1992	1993	1994	1995	Total
	£	£	£	£	£
Estimate Provision	250,000	250,000	250,000	250,000	1,000,000
Total Payments	103,809	40,517	73,824	NIL*	218,150

* £88,805 paid in 1996 in respect of 1995 grants

TABLE 2					
EXTRACTED FROM ANNUAL ACCOUNTS OF SOCIETIES					
Societies	Matching Grants Received 1992-1994	Shares Sold 1992-1994	Development Payments 1992-1994	Expenses 1992-1994	Bank Balance December 1994³
	£	£	£	£	£
Eastern ¹	13,686	13,686	-	16,901	10,530
Southern	38,640	36,625	32,712	21,473	23,798
Northern	15,245	11,357	-	12,422	14,057
South West	15,970	16,039	1,117	10,597	21,038
Lwr Shannon	14,901	11,105	1,717	9,561	15,562
Upr Shannon	22,307	24,243	304	21,157	30,344
North West	14,478	14,866	3,380	11,597	15,014
Western ²	81,805	67,637	65,708	12,736	68,373
Total	217,032	195,558	104,938	116,444	198,716

¹ Figures up to 1993 only as no audited accounts received for 1994.

² Based on unaudited accounts received.

³ This takes account of deposit interest, donations and other income received.

In response to my inquiries the Accounting Officer stated that:

- As with any new scheme of fund raising, largely voluntary in nature, estimates of income were necessarily highly speculative
- Although the Societies act independently insofar as the disbursement of grants are concerned the low level of development grants will be further analysed in consultation with them.

- A decision was taken not to clawback that portion of the initial £10,000 grant which was not subsequently matched by share certificate sales. Under the 1991 Act the Minister has discretion in relation to such payments.
- The system provides that overpayments/underpayments of grants in the previous year can be accounted for in grant payments for the current year. In many cases, and despite numerous requests from the Department, Societies have failed to provide audited accounts for the year before that to which the claim refers. Given that an undertaking was given to match certificate sales, the tight deadline for processing claims and that the opportunity would be available in the following year to clawback any overpayments it was decided to approve grant payments on the basis of the statements signed by the relevant officer in the Society.
- Compliance with the requirement to submit audited accounts was unsatisfactory and as a result it was decided to write in February 1996 to all the Societies to the effect that claims would no longer be processed in the absence of audited accounts.
- The Department is awaiting the receipt of audited accounts for 1994 and 1995 from one Society so that it can examine the figures in detail.
- It appeared that the Department does not have express statutory authority to conduct inspections of the accounting records of the Societies but legal advice is being pursued in this regard.
- Consideration of the preliminary review of the Societies' performance was not progressed due to pressure of other work and staff changes in the Inland Fisheries Division.
- While the Department does not have the resources to monitor individual developments it does seek details from time to time on works funded by the Societies in order to satisfy itself that works funded are in general in compliance with the legislation. The Department also relies on the Regional Fisheries Boards to draw to its attention any difficulties in relation to developments proposed or undertaken by the Societies.
- Rules made by the Minister under the 1991 Act provide that grants may be made by the Societies only towards these development works which have not been in receipt of other public grants and that, in deciding on their general policy in relation to disbursement, Societies are required to have regard to the development programmes and plans of the Regional Fisheries Boards in order to avoid duplication. The Department is not aware of any difficulties in the practical implementation of these requirements.

Subhead J.1. - Inland Fisheries Development

Purchase of Large Patrol Vessel

34. EU Council Decision 89/631/EEC of 27 November 1989 provided for a contribution by the EU of up to 50% of eligible expenditure incurred by Member States, between 1 January 1991 and 31 December 1995, in enforcing the Community arrangements for the conservation and management of fishery resources. Member States had to submit applications for reimbursements before 30 April of the year following that in which the expenditure was incurred.

EU approval was obtained for expenditure during 1995 by the Fisheries Boards of £820,000 on salmon protection and surveillance including £600,000 to be expended on boats. However, under a derogation granted in October 1995 the EU Commission approved the incurring of expenditure in 1996 on the acquisition of a large patrol vessel on condition that the boat building contract was entered into and a downpayment made in 1995. The Central Fisheries Board (CFB) acted as co-ordinator in tendering and placing the contract for the vessel.

The Department's request for sanction to issue £600,000 was refused on 13 December by the Department of Finance on the grounds that expenditure would not be incurred in 1995. However, sanction was granted on 19 December for the issue of £90,000 in respect of a downpayment.

A further request for sanction for the drawdown of £600,000 was made on 21 December 1995 subject to certain conditions:

- A bond, the terms of which would be incorporated into the formal purchase contract, to be established to secure the downpayment,
- The purchase contract to be conditional on the raising of the bond, and
- The negotiation by the CFB of improved contract terms.

On 22 December 1995, the Department of Finance sanctioned the issue of £450,000 including the amount of £90,000 for the downpayment subject to the conditions regarding the bond and the adjustment of the contract terms to reflect the value of the larger initial payment. On 28 December 1995 the £450,000 was paid to CFB.

In reviewing the Departmental papers in June 1996 it was noted that CFB entered into a custody agreement with the boat building company and another company (the custodian) whose entire share capital is held for the benefit of the boat building company. Two cheques totalling £450,000 were issued by the CFB on 28 December 1995 to the custodian who agreed to lodge the cheques to a deposit account. The consent of CFB was required for all dealings on the deposit account. This agreement noted that under the boat building contract, payments were to be made to the boat builder on a phased basis, determined by reference to the stage of manufacture and performance of the vessel. It was also noted that the claim on the EU was not made by 30 April 1996.

In reply to my inquiries the Accounting Officer informed me that his Department was aware of the general terms of the agreement made by the CBF but that the Department of Finance was not made aware of the detailed arrangements. He stated that the CBF was acting within its management remit and in accordance with the sanctions given. Additional works to the value of approximately £5,620 were negotiated by way of the improved contract terms.

He outlined the transactions on the deposit account which disclosed that the cheques which issued on 28 December 1995 were not lodged to the deposit account until 25 January 1996 and the downpayment of £90,000 was not issued to the boat building company until 2 February 1996. The balance of £360,000 was paid in two instalments in April and July 1996.

The original date for delivery of the vessel was 31 March 1996 but the Accounting Officer explained that this was revised to August 1996 due to a range of factors including delay in the delivery of the engines.

In relation to the EU claim, the Accounting Officer informed me that following a delay which arose due to administrative and co-ordination difficulties, the claim was submitted in mid June 1996 and despite the delay he did not anticipate that there would be any loss of related funds. He added, however, that procedures in this regard are to be reviewed.

**Vote 31. -
Agriculture and
Food**

Subhead A.1. - Salaries, Wages and Allowances

Overtime

35. In the Programme for Competitiveness and Work the Government made a commitment to the efficient and timely payment of Common Agricultural Policy (CAP) premia and to negotiate with the EU the bringing forward of due payment dates to farmers. The commitment formed part of the Charter of Rights for Farmers which was introduced in 1995. Industrial action by clerical staff in November and December 1995, involving the closure of the Department's offices in the afternoons and a ban on overtime in all offices, impacted on the Department's ability to fulfil its commitment with regard to timely payment.

An interim settlement was reached with the staff's union in December 1995 on foot of which the union agreed to operate afternoon opening hours in return for up to 56 hours overtime, to be offered to all members. The offer was extended to more senior grades to facilitate supervision of the overtime work.

All section heads were requested to submit details of staff wishing to take up the offer and to specify the work to be undertaken during overtime. The overtime was to be undertaken in all sections of the Department during a two week period commencing in December. The overtime involved working 20 hours per week from Monday to Friday and 8 hours on Saturday and payment was to be made before Christmas.

The Department operates an automatic time recording system (flexitime) which records basic hours of attendance; overtime hours are not recorded on it. Overtime is normally paid on foot of overtime claims submitted by the claimant and certified by the claimant's supervisor.

In the course of audit carried out by my staff in April 1996 the following matters were noted.

- Under the arrangement a total of £825,868 was paid for overtime to 1,378 staff members, of which £778,029 was paid in the week ended 21 December.
- In general the overtime in question was not worked before the year-end and, by April 1996, departmental records indicated that 208 staff had still not worked their full overtime allocation, while 78 had not submitted any overtime claim by that date.
- No specific attendance record of the overtime actually worked under the arrangement was maintained by the Department. Those claims submitted show that overtime hours were recorded in standard formats, viz Monday - Friday 9.15am - 9.30pm, or 5.30pm - 9.30pm and Saturday 9.15am - 5.15pm.
- A comparison of a sample of overtime claims with the flexitime records showed that in some cases the overtime claimed exceeded the overtime which could have been worked within the time indicated. In other cases, where the commencement of the overtime period was specified, there was an overlap of time which was claimed both as basic time and overtime.
- Cases arose where overtime was claimed for days where the staff member did not undertake normal hours of duty, including 2 cases where staff were recorded as being on sick leave.

In response to my inquiries the Accounting Officer informed me in July 1996 that

- The background to the scheme was that by December 1995 many agri-food businesses were experiencing trading difficulties because of cash flow and other financial problems due to the delay in clearing securities, which had arisen as a result of industrial action by staff from November 1995 onwards. Because of the commercial implications a policy decision was made to resolve the dispute as a matter of paramount importance. The settlement terms negotiated, including the advance payments, were authorised on this basis.
- Whereas the end cannot be used to justify the means, in the weeks following the interim resolution £90m in export refunds and £100m in security releases issued. Some firms might not have survived the continuing delays in payments and, in the circumstances, he was satisfied that the correct policy decision was made.

- As the overtime advance payment made on 21 December 1995 was for overtime done or to be done, in the latter respect it was not strictly in accordance with public financial procedures. The need to apply these procedures to the letter was unfortunately overlooked in addressing the problems created by the dispute. However, it was driven by the need to reach an interim settlement to the industrial relations dispute.
- In the normal course of events, overtime claims are certified by superior officers, referred to Personnel Division to verify that overtime working has been approved and then sent to Accounts Division who carry out an arithmetical calculation that the claims are correct. The claim forms had not yet been referred to Accounts Division as the comprehensive checking of claims which had to be carried out on this overtime working had only been completed at the end of June 1996. This checking of claims was at an initial stage in April 1996 when my audit was carried out. Also, it was not possible to devote sufficient resources exclusively to this issue because of the additional personnel work which developed prior to and during an April/May 1996 civil service wide industrial dispute involving the same union.
- During the comprehensive checking of claims it became clear that some confusion existed as to how overtime claim forms should be completed in respect of the overtime covered by the agreement. This resulted in the submission of overtime claim forms based on notional working hours, causing the type of discrepancies noted during my audit. This misinterpretation had since been corrected and the Department was satisfied that, as a result of the detailed re-examination conducted, claim forms had now been submitted based on factual working in all cases and that staff had worked the overtime periods claimed. In addition, a consolidated circular on overtime was being prepared for issue to all staff which will clarify the regulation governing overtime working and the correct procedures to be followed.
- Following the comprehensive re-examination of all overtime claims, including a check on attendance records and flexitime sheets, 80 cases remained at 30 June 1996 where the hours worked were less than the advance paid. The delay in clearing the advances was due to:
 - the April/May 1996 civil service wide programme of industrial action during which overtime working was banned by union members
 - miscalculation by individual officers of the number of hours which needed to be worked to correspond to the amount paid
 - misunderstanding by certain officers of the way overtime was to be worked due to union efforts to put a more favourable interpretation on the agreement

The re-examination by the certifying officers to verify that there was no conflict between flexitime credit and overtime also brought to light 108 cases where the

same time was claimed on both systems. Flexitime credits have been reduced accordingly in all these cases.

- The Department used three methods to clear cases where an overtime liability was outstanding:
 - a defined time limit was given within which the outstanding overtime working had to be completed
 - direct repayment of the amount outstanding by the officer
 - deduction from pay
- The Department was now fully satisfied that the overtime claimed was worked in all cases except in the 80 cases where recovery procedures had commenced. An instruction had issued to Accounts Branch to deduct the appropriate sums from the salary payments of the 78 officers still serving in the Department. Alternative arrangements for recovery were made in the remaining two cases.

In response to my inquiries regarding the lack of a system for recording overtime attendance the Accounting Officer stated that the normal system of verifying overtime attendance in the Department was direct supervision by superiors, work output, attendance books or a combination of all three. It was difficult to use the flexitime system as a means of recording overtime hours worked as to do so would create the problem of the same period of attendance being calculated for both basic time and overtime.

Subhead C.3. - General Disease Control and Eradication

Investigation of Animal Deaths

36. In April 1993, the Department became aware of problems involving the unexplained deaths of animals on a farm in Askeaton, Co Limerick. Another farmer in the area subsequently claimed that he had also suffered substantial losses of animals. Post mortems on some animals identified the cause of death as respiratory or bacterial but the reason for the breakdown in the animals' immune system could not be conclusively established.

The overall investigation of the cattle illnesses and deaths involves comprehensive actions by a number of State agencies which are being co-ordinated by the Environmental Protection Agency. The Department of Agriculture, Food and Forestry had been assigned responsibility for the veterinary aspects of the investigation.

Following negotiations with the two farmers with a view to obtaining their co-operation for this comprehensive investigation, the Government, in October 1995, decided to lease one farm for a minimum period of one year and to purchase the other

farm, thereby enabling the veterinary investigation to take place. The financial implications of the agreement for the Exchequer were as follows:

(i) **Leased Farm**

	£
Annual Lease	22,500
Purchase of Herd	70,000

It was agreed that the farm would be restocked by the Department at the end of the investigation.

(ii) **Purchased Farm**

	£
Farm Purchase	393,700
Purchase of Herd	20,000

The Department transferred an additional £253,300 to a trust set up to provide for certain costs attending the purchase of another farm by the vendor. These costs related to the construction of farm buildings, herd replacement and stamp duty.

(iii) **Investigation and Other Costs**

It was decided that the costs of each of the State Agencies involved in the investigation would come from their own resources. The costs to the Department up to 25 July 1996 were:

	£
Immunological Project	174,350
Buildings and Equipment	153,038
Other Expenses	<u>78,164</u>
	£405,552

It is expected that the investigation will take until early 1998 to complete.

Subhead L.2. - Market Intervention Losses by Deficiency, Accident, etc.

Disallowances

37. The Department submits a detailed claim each year to the EU itemising all expenditure incurred and amounts received on behalf of the FEOGA Guarantee Fund. The EU Commission, having carried out selected audits of the expenditure and receipts declared, gives a decision on the correctness and validity of the transactions and, arising from this, determines what adjustments should be made. If these adjustments involve disallowances of expenditure they give rise to a charge to the Vote, although where the amounts disallowed are recovered from individual traders any resultant receipts are brought to the credit of the Vote.

A total of £8,840,516 was charged to subhead L.2. in 1995. This amount comprises disallowances imposed by the EU following clearance of the 1991 claim and for the late payment of grants under certain premia schemes, as follows:

	£
Automatic Penalty for Late Payments - 1993 Schemes (Paragraph 38)	2,789,246
Legal Settlements and Costs	127,061
Amounts Charged following the 1991 Clearance of Account	
Beef Export Refunds	
- inadequate proof of arrival (Paragraph 39)	2,783,221
- unsatisfactory control over securities	1,552,544
Premia Schemes	987,673
Intervention Beef	
- financial penalty on late payment for intervention beef, incorrect calculation of losses and failure to credit FEOGA where the minimum deboning yield was not achieved	<u>600,771</u>
	£8,840,516

Delay in Payment

38. In September 1993 the EU notified the Department that, as and from the 1994 financial year, expenditure by the Department on schemes after certain deadlines would be accepted for claims purposes only up to certain levels. The levels at which late payment would be accepted would reduce from 90% of expenditure in the first month after the deadline to Nil by the fifth month. These limits were, however, subject to an allowance of 4% of the total paid within the time allowed to take account of cases in dispute or awaiting additional checks.

August 1994 was set as the deadline for the acceptance by the EU of full payments on 1993 headage and premia schemes. Payments after that date have resulted in disallowances which were charged to the Vote in 1995 as follows:

	£
Suckler Cow Scheme	169,332
Extensification Premium Scheme	2,619,914

Additional disallowances of £721,557 have already been made by the Commission in 1996 for 1993 and 1994 schemes while other proposed disallowances are being dealt with in correspondence as part of the EU clearance of accounts procedure.

In view of the Department's awareness of the consequences of the late payments I inquired as to why steps were not taken to have all payments issued before the EU deadline. The Accounting Officer informed me that:

- During 1993 CAP reform measures were put into operation - one of the new schemes introduced at that stage was the Extensification Premium Scheme. The introduction of these measures necessitated a large increase in resources in the staff and information technology areas in the 1992-94 period.
- Notwithstanding the increase in staff numbers, new units and new computer systems during the period 1992 to 1994, the schemes had to be operated within a context of unique complexity while meeting EU audit standards. 1993 was the first year EU farmers and administrations alike had to cope with the new and infinitely more complex CAP reform regulations adopted during 1992. These introduced Suckler Cow Quotas, Stocking Density Limits running across the Suckler Cow and Special Beef Premium Schemes and taking any ewes submitted for Ewe Premium and any milk quotas held into account, a second Special Beef Premium instalment, Arable Aid, Extensification and Slaughter Premium Schemes, Area Aid applications, herd and flock registers and new rules on animal identification. EU insistence on computerised data-bases capable of being cross-checked and insistence on a land parcel identification system to facilitate cross-checking also arose for the first time.
- Not only did the new CAP regime result in greatly increased complexity in operating the premium and headage schemes, it resulted also in an increase in the number of applications to be processed from about 370,000 in 1992 to about 660,000 in 1994.
- Though the challenge of dealing with this increased complexity and volume of work was met by the Department through increased staffing and more sophisticated computer systems between 1992 and 1994, it was not met immediately, nor was it met without strain being put on the Department's systems, which had to cope with immense change, with delays in recruiting and assigning the extra staff required, with difficulties in training the new staff in new work procedures and with teething problems with each of three new computer systems.
- A large volume of delayed payments was caused by errors made by applicants in their applications and delays by those applicants in replying to queries forwarded to them for the purpose of clarifying problem cases and allowing them to be paid where satisfactory explanations were forthcoming.
- Further to the measures introduced between 1992 and 1994, additional staff have since been assigned to strengthen the effort to prevent late payments. Since mid-1995, a contractor has also been working with the Department to put in place a land parcel identification system as required by the EU integrated administration and control systems regulations which, when fully implemented, should speed up processing of payments.
- The original payment deadline for the 1993 Extensification Premium Scheme was 30 June 1994 but this was subsequently extended to 31 August 1994. However

the EU Commission did not allow payments made between 1 July and 31 August to benefit from the 4% allowance.

- The extent to which late payments for 1995 schemes have been avoided at the deadline date of 30 June 1996 (at which 96% of applications had to be paid) may be summarised by the fact that 97% of Ewe Premium, 99% of Special Beef Premium, 98% of Suckler Cow Premium, 98% of Slaughter Premium and an estimated 96% of Extensification Premium were paid by that date.
- Every effort will be made in the Department to keep to a minimum any further penalties for late payments.

Export Refunds Disallowances

39. Export refunds are paid by the Department of Agriculture, Food and Forestry on behalf of the FEOGA Guarantee Fund. They are payable on the export from the EU of CAP goods and represent the difference between the world price level and the EU price level, as determined monthly by the EU and notified by means of EU Regulation. In order to qualify for the export refund the exporter must forward certain documents to the Department, including, for beef, proof that the goods were imported into the declared country of arrival.

The exporter is required to furnish customs entry certificates of the non-member country concerned to show that the products have been released for consumption in that country, *i.e.* primary proof documents. If, however, the exporter, owing to circumstances beyond his control, is unable to produce these documents he may be entitled to the export refund if he produces, among other documents, a certificate of unloading drawn up by an international control and supervisory agency approved by the Member State and/or a statement of acceptance of delivery issued by an official agency of the non-member country, *i.e.* secondary proof documents.

It was noted in the course of audit that the EU Commission, in clearing the Annual FEOGA Account submitted by the Department in respect of the year 1991, disallowed Beef Export Refunds of £2,285,506 and £497,715 because it was not satisfied that the secondary proof documents, in the form of certificates issued by an approved international control and supervisory agency, constituted sufficient proof of import. In one case, details of the exact port or date of arrival in the non-member country, Iraq, were not given and there were also doubts about the quality of the product. In the other case, the Commission ruled that the country of import, Yemen, was not a country from which primary proof documents were difficult to obtain, there was no evidence of the trader's diligence to provide the proofs required and the Department did not inform the Commission of having difficulties in obtaining such documents.

In response to my inquiries the Accounting Officer stated that:

- The circumstances under which Member States can accept secondary proof documents are set out in EU Commission guidelines. The guidelines list certain countries for which customs import documents cannot be obtained, or are very difficult to obtain, including Iraq and for which the Department, as paying agent, is entitled to accept secondary proof documents. Acceptance of secondary proof documents in relation to other countries, including Yemen, must be examined on a case by case basis. It is accepted that difficulties can arise in relation to these destinations and some Member States had indicated that customs import documents were difficult to obtain from Yemen. The Department considered that the conditions for acceptance of secondary proofs, as required under the Commission guidelines, were met for each destination
- In relation to Iraq, the import proof documents issued by the approved agency were based on inspection reports from its local office in Baghdad. However, much of the supporting documentation was destroyed during the Gulf War. Nevertheless, copious if incomplete documentation was available at the agency's headquarters. The Department had no doubt that the beef in question entered Iraq for home consumption and was satisfied with the level of documentation
- In relation to the Yemen, the Department considered that the disallowances arose from a misunderstanding on the part of the EU Commission of both the regulatory provisions and the quality of the documents concerned. The Department maintains that the secondary proof document provided by the approved agency, together with the supporting documentation, more than complies with the regulatory requirements. According to the Accounting Officer, over the period of correspondence the EU Commission showed total inconsistency and changed its arguments as each was shown to be incorrect
- Legal advice had been sought from the Office of the Attorney General on whether these disallowances should be challenged in the European Court of Justice. The advice given by Counsel was that a serious challenge could be mounted in the Yemeni case, but the Iraqi case would be difficult given the loss of documentation in Baghdad. Serious consideration was given to initiating proceedings on the Yemeni file, but the Department, mindful of certain broader issues concerning the clearance of accounts and its relations with the EU Commission, took the view that it would be unproductive to take the case to the European Court at that time. As the Department had accepted the documents submitted by the nine exporters involved in the two cases, believing them to be in fulfilment of the regulatory requirements, the question of recoupment from the exporters could not have been legally sustained.

The Accounting Officer pointed out that due to changing trading patterns very few secondary proofs are now submitted by exporters. Neither Iraq nor Yemen now feature among the third countries to which Irish beef is exported and customs documents are usually available from all of the major markets.

Prior to the EU Commission's audit of the 1991 account, EU Regulations were amended, with effect from July 1992, to permit the acceptance of approved agency certification as primary proof documentation, where agency personnel are present at the unloading of the goods. The Department had, as a result, revised all of its procedures relating to the acceptance of proofs from approved agencies. Comprehensive new rules were drawn up for the approval of control and supervisory agencies, specifying the type of certification to be provided and the details to be included. Full details of the new rules and procedures were supplied to the EU Commission and all exporters were notified.

**Vote 31. -
Agriculture and
Food**

Subhead N. - Appropriations-in-Aid

**Vote 32. -
Forestry**

Subhead E. - Appropriations-in-Aid

Late Claims to EU

40. As part of the CAP reform, three measures were introduced in 1994, the Rural Environment Protection Scheme, the Farmers Early Retirement Scheme and Afforestation Premia and Grants. Payments under these schemes are met from Votes 31 and 32 and recouped at a rate of 75% from the FEOGA Guarantee Fund. £76.6m was received in 1995 in respect of these measures and credited to Votes 31 and 32. Member States are required to communicate to the EU Commission, by the tenth day of the following month, details of the total amount of expenditure incurred during the month. Reimbursement by the EU is effected on the third day of the next month.

In the course of audit it was noted that expenditure incurred under these measures was not notified to the Commission in the month following that in which the expenditure was incurred. With the exception of December 1995, expenditure in all other months was notified to the Commission 1 to 2 months later than required by EU Regulation, with the result that there was a corresponding delay in recoupment from the EU. In addition, afforestation grants amounting to £45,457, paid up to October 1994, were not notified to the Commission until October 1995 while a further £1.4m of such grants, paid in late December 1995, were omitted and not notified until August 1996.

It is estimated that an amount of £250,000 was lost in interest to the Exchequer in 1995.

In response to my inquiries the Accounting Officer informed me that the Department, in ensuring that expenditure declared to the EU would be accurate and easily traceable to vote figures for EU audit purposes while not interrupting payments to beneficiaries, only submitted the claim when the amounts paid had been balanced with the Paymaster General's Office. It was not possible, through the Department's accounts system, to complete this process within the time limit laid down by the EU.

Revised arrangements are however being put in place in 1996 to adhere to the time limit.

**Vote 33. -
Equality and Law
Reform**

Subhead L. - Divorce Referendum

***Costs of
Referendum***

41. In November 1993, seven firms were invited by the Department to submit tenders and proposals for an advertising campaign in connection with the proposed Constitutional Amendment in relation to divorce. Six firms submitted tenders, which were appraised by a special committee against the criteria of overall cost and the ability to undertake the work effectively. The special committee consisted of two members of the Government Information Service, the programme managers of the Departments of Foreign Affairs and Equality and Law Reform and a senior official of the latter Department who acted as chairperson. In March 1994, following a review of the proposals submitted, each of the companies was invited to make a presentation of their proposals to the committee. Subsequently three of the firms were informed that their proposals were not acceptable and the remaining three firms were requested to develop their proposals further and to make a second presentation. It was then proposed by the special committee that a joint campaign be mounted by two agencies but this was deemed unworkable by both parties. In May 1994, the Minister for Equality and Law Reform was informed by the special committee in writing that it was unanimous in its choice of one of the two agencies for submission to the Government Contracts Committee (GCC) for approval. In the event, the submission was not forwarded to the GCC pending the determination of a legal challenge to the Judicial Separation and Family Law Reform Act 1989. That challenge failed in the Supreme Court in July 1995. Action recommenced on the advertising contract in June 1995 when an officer of the Government Information Service, who was a member of the special committee, requested the two agencies to make presentations to the Cabinet Sub-Committee on divorce which they duly made. In July 1995, the special committee finalised its position on the advertising contract and submitted its recommendation to the GCC which in September 1995 approved the awarding of the contract in the sum of £418,365 to the agency chosen by the special committee in May 1994.

On 15 September 1995 the Minister for the Environment, on behalf of the Government, invited the Ombudsman, the Clerk of the Dáil and the Clerk of the Seanad to form an Ad hoc Commission on Referendum Information whose function was to supervise the production and distribution to every household, not later than one week before polling day, of an information leaflet containing concise statements of the case for and the case against the proposed constitutional amendment. The Minister also invited the Chairman of the Bar Council to nominate two Senior Counsel, one to draw up the statement for and the other to draw up the statement against the proposed amendment.

The Department commissioned three opinion polls in 1995, the first in March to assess the preferred wording of the amendment to the Constitution, with the second in October and the third in November to measure and monitor, with full demographic

analysis, ongoing voting intentions in the Referendum, to identify current thinking and the reasons for movements in attitude as a basis for remedial action.

On 17 November 1995, the Supreme Court, on an appeal against the judgment and order of the High Court delivered on 31 October 1995, ruled that the Government, in expending public moneys to advocate a vote in favour of the proposed change in the Constitution, was acting in breach of the Constitution. As a result, the advertising campaign then in progress was cancelled and it was necessary to revise the contract with the advertising agency. The final revised contract amounted to £397,953.

Prior to the Supreme Court decision of November 1995 there had been a High Court decision regarding the funding of advertising campaigns in referendums (Maastricht Referendum in 1992). In those proceedings the High Court decided that it was a question for Government alone to decide how funds properly voted by the Dáil should be spent and that none of the plaintiff's personal or constitutional rights were infringed by the Government's decision to use those funds in an advertising campaign advocating a particular line in a referendum vote. Prior to the 1995 Supreme Court decision this earlier High Court decision was believed by the Office of the Attorney General to represent the law and it so advised the Department. Following the Supreme Court ruling the Office of the Attorney General advised the Department that the Supreme Court's decision did not challenge in any way the appropriation of money by the Dáil to the Department but it did declare unconstitutional the method in which that money was expended. The Supreme Court recognised however that the money was already spent and refused to make any injunctive order.

In addition to the foregoing, the Cabinet Sub-Committee on divorce had decided on 15 November 1995 that a further information leaflet should be prepared for distribution to households. While this leaflet never issued as a result of the Supreme Court decision of 17 November 1995 the Department had, at that date, been contractually committed and some 275,000 copies of the leaflet had been printed. The overall cost of that contract was £13,729.

The expenditure incurred by the Department during 1995 and charged to subhead L comprised:

	£
Media advertising	201,000
Leaflet printing and distribution	179,000
Professional Fees	29,000
Opinion Polls	42,000
Miscellaneous	<u>34,000</u>
	£485,000

In addition to the £485,000 the following expenditure was also incurred:

£14,102 on an advertising campaign by the Department of the Environment to encourage people to vote which was charged to subhead F13 of Vote 25.

£7,895 in 1995 and £20,969 in 1994 was expended by the Council for the Status of Women for activities relating to the divorce campaign from the Grant provided under subhead E of the Vote for Equality and Law Reform.

£201,681 was charged to subhead Q of Vote 6 (Office of the Minister for Finance) in respect of expenditure by the Ad hoc Commission on Referendum Information and on the related publicity campaign. A balance of £7,623 was also paid in 1996 in respect of this service.

Central Fund costs in relation to the operation and administration of the Divorce Referendum are provisionally estimated at £2,804,000 pending finalisation of constituency imprest returns.

The total estimated cost of the referendum is therefore £3,541,270.

**Vote 35. -
Tourism and
Trade**

***Subhead D.1.- Export Credit Insurance (The Insurance Act, 1953, as amended)
Repayment to the Central Fund.***

***Export Credit
Insurance***

42. Under the Insurance Act 1953, as amended, the Minister for Tourism and Trade is authorised to underwrite export credit insurance, a facility under which exporters of goods and services can insure against the risk of default on payment by foreign buyers.

Recoveries from defaulters are effected by joint action between the exporter, the Minister and his former agent, the Insurance Corporation of Ireland (ICI) which had administered the scheme on the Minister's behalf up to the end of 1991.

I am the statutory auditor of the account which the Minister is required, under Section 3 of the Act, to prepare each year showing the transactions arising from the arrangements made for the provision of export credit insurance. Any deficit arising from the transactions reflected in the account ultimately becomes a charge against this Vote.

Paragraphs 43 and 44 refer to cases where there have been undue delays in recovering moneys due to the Department.

*Failure to
implement debt
rescheduling
agreement*

43. In November 1990, a debt rescheduling agreement was signed between a Nigerian company, ICI and an Irish exporter. The company acknowledged a debt of \$2,836,365 to the Irish parties in respect of fish exported to Nigeria in 1981 and a repayment schedule under this agreement provided for periodic payments to be made to the Department between December 1990 and June 1997. The exporter in turn was entitled to 25.87% of all funds received by the Department from the company.

Under the agreement \$600,000 was paid in three instalments in the period January 1991 to January 1993, but thereafter, the company defaulted on all payments and accordingly, per the agreement, the entire balance of \$2,236,365, became payable immediately. In September 1994, the Department of Foreign Affairs advised that, in its opinion, the company had considerable funds invested abroad from which to meet its commitments if it sincerely wished to do so.

In relation to a separate agreement with the exporter, for the same export consignment, the Nigerian Central Bank in March 1988 issued the exporter with a promissory note for \$1,197,314 (principal \$864,125 and interest accrued to January 1988 of \$333,189) with payments to be made by the bank over a 22 year period to January 2010 in quarterly instalments. It was agreed that the Department was entitled to 89.3% of the sums recovered by the exporter and he paid the agreed amounts to the Department up to the second quarter of 1991. The bank has continued to make quarterly payments to the exporter but since 1991 he has failed to pay over the Department's share, but instead has held the sums due in a deposit account. By May 1996, in excess of \$400,000 plus accrued interest was due to the Department under this agreement.

In response to my inquiries, the Accounting Officer informed me that the Department had, for some time, been making efforts through the Irish Embassy in Nigeria to have the company honour its commitments. In July 1994, the company had indicated its intention to pay its debts but pointed to the instability in the Nigerian economy. However, despite the further efforts of the Embassy, there had been no real progress. The most recent action in May 1996 involved an attempt to set up a meeting with the principal of the company and the Embassy is following this up.

In relation to moneys owed by the exporter to the Department under the separate agreement, the Accounting Officer stated that one of the reasons for the exporter's failure to pay the Department its share of the proceeds may be a belief that the withholding of moneys may pressurise the Department in the matter of pursuing the Nigerian company. The Accounting Officer also stated that no direct action had been taken against the exporter, other than holding on to £31,645 due to him under the agreement with the Nigerian company, as the Department's strategy was to progress the payments situation with the Nigerian company in the expectation that success there would ensure payment by the exporter. She assured me that all options, including legal action would be considered but it was the Department's hope that it would be possible to resolve the situation without recourse to litigation.

*Recovery
Proceedings*

44. Paragraph 45 of the 1991 Report referred to an Irish exporter who had, between 1983 and 1989, insured himself against the risk of loss on all export credit trade under the terms of a comprehensive shipments policy issued by ICI as the then agent of the Minister. In addition, the exporter had availed of finance guarantee facilities, to a limit of £2.5m, under the Department's Short Term Finance Scheme to cover bills of exchange generated by the exporter and drawn on individual buyers abroad. An Irish bank provided up front finance of 90% of the face value of the bills.

The exporter was put into receivership in January 1990 by which stage an estimated £2.3m, advanced to him by the Irish bank on foot of bills of exchange, remained outstanding. When, however, the bank presented the bills to the banks of the foreign buyers for collection of funds, payment was refused. The Irish bank accordingly submitted claims under the guarantee and, following advice from the Attorney General, £1.83m was paid to the bank between April and October 1990. Further claims totalling £0.25m were refused by the Department.

Subsequent investigations revealed allegations both of forged acceptances and irregular endorsements on the bills of exchange. Legal advice was obtained in February 1991 to the effect that if the acceptances had been forged, the bills in question would not constitute accepted bills of exchange and that the Minister could succeed in a claim against the Irish bank if negligence could be established. A formal notice of claim by the Department issued to the bank in April 1995 which was followed by a High Court Notice to proceed from the bank which had issued a summons on the Minister in February 1991 to further its counterclaim for the sum of £0.25m.

In response to my inquiries, the Accounting Officer stated that a framework for resolving the dispute had been agreed in principle between the bank and the Department in May 1996. The framework provides for an adjudication process with a legal expert, whose decision would be binding, examining the issues in dispute.

The Accounting Officer also stated that a plenary summons had been issued on 4 April 1996 which sought, *inter alia*, an order directing the bank to repay the sum of £1,455,988 together with other relief, interest and costs. The plenary summons was issued primarily to ensure that the Department would not run into Statute of Limitation problems, and the summons has not yet been served.

Vote 40. - Social Welfare

Overpayments of Social Insurance and Social Assistance

45. I have been furnished with the following information regarding overpayments and recovery of Social Insurance and Social Assistance in 1995.

Social Insurance

Scheme	<i>Overpayments recorded for recovery</i>			
	1995 £'000	Cases	1994 £'000	Cases
Disability Benefit	1,137	3,230	1,276	2,913
Maternity Benefit	15	45	21	38
Unemployment Benefit	1,324	7,202	1,637	6,644
Old Age (Contributory) Pension	195	353	380	458
Survivor's (Contributory) Pension	141	171	287	204
Invalidity Pension	479	490	645	376
Retirement Pension	156	243	294	276
Disablement Pension	28	19	22	16
Injury Benefit	29	179	40	213
Deserted Wife's Benefit	188	50	239	84
Pay Related Benefit	12	207	47	426
Insolvency	-	-	1	2
Unemployability Supplement	63	30	13	16
Treatment Benefit	12	128	10	131
Equal Treatment	343	565	14	54
Redundancy	4	2	2	4
	<u>4,126</u>	<u>12,914</u>	<u>4,928</u>	<u>11,855</u>

Social Insurance

Scheme	<i>Attributable to Fraud or Suspected Fraud</i>			
	1995 £'000	Cases	1994 £'000	Cases
Disability Benefit	528	423	690	377
Maternity Benefit	-	-	2	3
Unemployment Benefit	785	2,552	1,149	3,541
Old Age (Contributory) Pension	6	3	65	12
Survivor's (Contributory) Pension	30	9	73	21
Invalidity Pension	405	241	590	199
Retirement Pension	56	9	114	8
Disablement Pension	2	2	21	9
Injury Benefit	14	121	22	152
Deserted Wife's Benefit	124	20	193	18
Pay Related Benefit	7	122	43	361
Unemployability Supplement	7	1	7	8
Equal Treatment	4	2	2	8
	<u>1,968</u>	<u>3,505</u>	<u>2,971</u>	<u>4,717</u>

**Overpayment of Social Insurance in 1995
- Cumulative Position at 31 December 1995**

	1995 £'000	1994 £'000
Overpayments not disposed of at 1 January	11,595	10,876
Overpayments recorded for recovery	4,126	4,928
Less: Overpayments recorded in prior years cancelled	<u>239</u> <u>3,887</u>	<u>208</u> <u>4,720</u>
	15,482	15,596
Less: Sums recovered in cash	330	324
Sums withheld from current entitlements	1,361	921
Amounts written off as irrecoverable	<u>3,233</u> <u>4,924</u>	<u>2,756</u> <u>4,001</u>
Overpayments not disposed of at 31 December	<u>10,558</u>	<u>11,595</u>

Court proceedings against 14 persons, who had been prosecuted for obtaining Social Insurance payments fraudulently, were finalised during the year. All of the prosecutions were successful. The cases involved had a total overpayment value of £45,822.

Social Assistance

Scheme	<i>Overpayments recorded for recovery</i>			
	1995 £'000	Cases	1994 £'000	Cases
Old Age and Blind Pensions (Non-Contributory)	3,698	822	3,866	1,009
Child Benefit	328	2,006	341	1,932
Unemployment Assistance	5,123	12,433	4,138	10,294
Pre-Retirement Allowance	385	204	74	102
Widows' and Orphans' Pensions (Non-Contributory)	204	47	178	53
Deserted Wife's Allowance	142	14	19	12
Lone Parent (Prisoner's) Allowance	11	9	24	18
Family Income Supplement	511	1,123	224	884
Lone Parent (Unmarried) Allowance	1,528	873	1,705	835
Lone Parent (Separated) Allowance	263	124	373	124
Lone Parent (Widowed) Allowance	59	43	38	33
Carer's Allowance	33	47	83	89
Fuel Allowance	-	-	1	15
Rent Allowance	19	3	7	3
Part-time Job Allowance	-	-	1	4
Back to Work Allowance	<u>8</u>	<u>21</u>	<u>-</u>	<u>-</u>
	<u>12,312</u>	<u>17,769</u>	<u>11,072</u>	<u>15,407</u>

Social Assistance

Scheme	Attributable to Fraud or Suspected Fraud			
	1995 £'000	Cases	1994 £'000	Cases
Old Age and Blind Pensions (Non-Contributory)	3,335	470	3,058	398
Child Benefit	257	1,329	321	1,806
Unemployment Assistance	4,058	5,019	3,174	3,898
Pre-Retirement Allowance	180	39	22	20
Widows' and Orphans' Pensions (Non-Contributory)	170	33	135	23
Deserted Wife's Allowance	71	6	8	3
Lone Parent (Prisoner's) Allowance	7	3	12	7
Family Income Supplement	217	125	125	148
Lone Parent (Unmarried) Allowance	1,135	222	1,296	292
Lone Parent (Separated) Allowance	190	38	282	46
Lone Parent (Widowed) Allowance	8	4	10	7
Carer's Allowance	12	15	40	32
Rent Allowance	19	2	7	3
Back to Work Allowance	<u>5</u>	<u>10</u>	-	-
	<u>9,664</u>	<u>7,315</u>	<u>8,490</u>	<u>6,683</u>

Overpayment of Social Assistance in 1995 - Cumulative Position at 31 December 1995

	1995 £'000	1994 £'000
Overpayments not disposed of at 1 January	20,350	18,351
Overpayments recorded for recovery	12,312	11,072
Less: Overpayments recorded in prior years cancelled	<u>197</u>	<u>118</u>
	<u>12,115</u>	<u>10,954</u>
Less: Sums recovered in cash	3,565	3,323
Sums withheld from current entitlements	1,351	788
Amounts written off as irrecoverable	<u>6,684</u>	<u>4,844</u>
	<u>11,600</u>	<u>8,955</u>
Overpayments not disposed of at 31 December	<u>20,865</u>	<u>20,350</u>

Court proceedings against 21 persons, who had been prosecuted for obtaining Social Assistance payments fraudulently, were finalised during the year. All of the prosecutions were successful. The cases involved had a total overpayment value of £75,476.

Aged Analysis of Unrecovered Overpayments

Year of recording of Overpayments	Amount Unrecovered		Total £'000
	Social Insurance £'000	Social Assistance £'000	
1995	3,238	8,395	11,633
1994	3,582	6,646	10,228
1993	2,318	4,720	7,038
Pre 1993	<u>1,420</u>	<u>1,104</u>	<u>2,524</u>
	<u>10,558</u>	<u>20,865</u>	<u>31,423</u>

Social Insurance Fund

Treatment Benefit Scheme

Failure to obtain Tax Clearance Certificates

46. Department of Finance regulations require that tax clearance certificates, issued by the Revenue Commissioners, should be obtained from suppliers before entering into contracts or standing arrangements for the supply of goods and services to the public sector. A tax clearance certificate is required where a person or firm is supplying goods or services with a cumulative value of £5,000 or more (VAT inclusive) during any twelve month period. The certificates are valid for one year and the contracting authority, in this case the Department, should seek a renewed certificate when the existing certificate expires.

Treatment Benefit schemes provide assistance to certain persons for medical appliances and for dental and optical services by qualified practitioners (panellists) operating under contract with the Department. £23.8m was paid to panellists in 1995 under the schemes. During the course of audit it was noted that tax clearance certificates were not being obtained even though the vast majority of panellists were in receipt of payments in excess of £5,000 per annum.

In response to my inquiries the Accounting Officer informed me that 943 panellists had received payment in excess of £5,000 in respect of 12 month periods ending in 1995 to a total of £22m. No tax clearance certificates had been sought as it was not thought to be relevant given the ongoing nature of the contracts and the fact that withholding tax is remitted to the Revenue Commissioners. Similarly, the tax clearance procedures had not been applied to doctors who provide medical certification to the Department under various illness-related schemes. £1.88m was paid to doctors for this service in 1995. The Accounting Officer stated that the Department of Finance had since confirmed to the Department of Social Welfare that tax clearance certificates were needed in relation to agreements entered into with professional practitioners. Accordingly, discussions would shortly take place with the representative associations of the practitioners and with other affected government agencies, to see how the requirements might be implemented and any necessary sanctions imposed in as cost effective a way as possible.

***Overclaiming by
Dental Panellist***

47. Treatment Benefit schemes include assistance to certain persons for dental treatment by qualified practitioners (panellists) who operate under a legally binding contract with the Minister.

In the course of my audit of Treatment Benefit schemes it was noted that the Department was withholding payments to a panellist in respect of services provided under the Dental Benefit scheme. These payments were being offset against previous amounts paid by the Department for treatments claimed by the panellist but where the service had not been provided. In response to my inquiries, the Accounting Officer informed me that the case in question came to light through routine examination of the dental practitioner's file of monthly payments, which highlighted that the dental panellist in question was claiming for treatments on patients well in excess of the average under the scheme. The Department estimated that the panellist may have overclaimed by some £27,000 in the period 1990 to 1993. Following a delay pending the resolution of a dispute with the Irish Dental Association, a sample of the practitioner's claims was referred to Examining Dentists for verification and their findings formed the basis of the discussions which led to the determination of the amount overpaid. These discussions were conducted between the Department and the panellist on a case by case basis and resulted in the amount to be recovered being set at £13,000. This amount had been almost fully recouped at the time of audit. On consideration of a submission from the panellist, it was decided to leave him on the panel, but subject to strict prior approval conditions which require the panellist to submit proposed treatments to the Department before they are carried out. It is the Department's policy to consider each case of this nature on its merits.

Regarding the extent of overclaiming, the Accounting Officer informed me that very little overclaiming has been identified. Apart from the case referred to, which was an isolated case of its type, errors can arise from time to time in recording treatment on charts and in the provision of more extensive treatment than was originally envisaged. However, such cases do not amount to overclaiming in any fraudulent sense. Up to May 1996, claims in respect of approximately 85 dentists have been referred to Examining Dentists and 20 reports are to hand so far. In four of the cases the findings are currently the subject of correspondence with the practitioners concerned.

In response to my inquiries regarding the Department's control procedures, the Accounting Officer informed me that monitoring by the Treatment Benefit Section, which compares claims against the average treatment experience, is considered to be an effective control function. Cases are then referred to Examining Dentist. It is the Department's intention to increase the use of the Examining Dentist system and to monitor its effectiveness. The objective is that each of the 800 dental panellists will have cases routinely examined every two to three years and that more frequent monitoring will occur in any specific case where this appears to be warranted.

Equal Treatment Arrears

Cost to the Exchequer arising from delay in implementing EC Directive

48. EC Directive 79/7 provides for equality of treatment between men and women in social welfare matters. Under the Directive the principle of equal treatment means that there shall be no discrimination on the grounds of sex, directly or indirectly, by reference to marital or family status. The six year time limit allowed for implementing the Directive expired in December 1984. The provisions of the Directive were enacted into Irish legislation in July 1985 by way of the Social Welfare (No. 2) Act, 1985 and were brought into effect by way of commencement orders in May and November 1986.

The Social Welfare (Preservation of Rights) (No 2) Regulations, 1986 increased the rate of benefits for those who had been in receipt of an adult dependant allowance, but who ceased to be entitled to the allowance after the implementation of the 1985 Act. The regulations were transitional in nature, were renewed from time to time with decreasing amounts payable and finally expired in July 1992. In effect, these transitional payments were paid only to married men, as they were the only ones who ceased to be entitled to adult dependant allowances by virtue of the 1985 Act.

The European Court of Justice ruled against the State on certain cases referred to it by the Irish courts between 1987 and 1991 regarding the implementation of the Directive during the period of delay. Subsequently, the European Communities (Social Welfare) Regulations 1992 were enacted to provide for equality of treatment during the period December 1984 to November 1986.

However, in 1995 the High Court held that "the State was in breach of its obligations under Community law to implement EC Directive 79/7 and that the plaintiffs were entitled to damages". The Court held that the plaintiffs were entitled to be paid as follows:

- The same sums that would have been paid to married men in the same situation between December 1984 and the end of 1986. In effect, this meant for the period of delay between December 1984 to November 1986
 - the adult dependant and child dependant allowances on the basis of the rules applied to men during the period of delay
 - unemployment assistance in accordance with the pre - November 1986 means test

less any amounts paid under the 1992 Regulations.

- The same transitional payments as those paid to married men in the same circumstances from six years before the action was brought to July 1992.
- Compensation for the delay in payment by way of applying the consumer price index to the payments due to the plaintiffs for earlier years so that the payment

would equate in real terms with the payments received in former years by their male counterparts.

In response to my inquiries on the full cost to the Exchequer associated with failure to implement the Directive on time, including legal, administrative and compensation costs and arrears and transitional payments made on foot of the 1992 Regulations and the 1995 High Court ruling, the Accounting Officer furnished the following information as at 31 May 1996:

Moneys paid/due under 1995 High Court Ruling

	Paid £m	Estimated Due £m
Arrears of benefit/assistance ¹	129.8	11.2
Transitional payments to women	28.5	29.0
Compensation for delay in payment	54.0	7.5
Court cases settled prior to 1995	15.0	0.0
Legal costs	1.6	2.4 ²
Administration costs	9.5 ³	0.0 ⁴
	£238.4⁵	£50.1

The amounts paid to claimants at 31 May 1996 can be categorised as follows:

Payment Range	Numbers Paid
£1,000 or less	19,830
Between £1,000 and £2,000	11,384
Between £2,000 and £3,000	9,598
Between £3,000 and £5,000	17,189
Greater than £5,000	18,646
Total	76,647

The largest single payment amounted to £24,125.

¹The cost of £33m for arrears paid under the 1992 Regulations is not included. That cost is what would have been paid to married women had equal treatment been implemented on time in December 1984.

²It is not possible at this stage to give an estimate of the final figure for legal costs. The £2.4m represents the balance of the 1996 provision of £3m unspent at 31 May 1996.

³The administration costs associated with the payment of arrears under the 1992 Regulations (£3.4m) are included. However, a certain amount of the staffing costs - which cannot be quantified - would have arisen in any event had equal treatment been implemented from December 1984 in accordance with the Directive.

⁴It is difficult to estimate administration costs for the period after 31 May 1996. However, it is expected that Equal Treatment Arrears Section will continue in operation for at least a few months into 1997 with a reducing number of staff.

⁵The delay in implementing the Directive meant that certain married men received payment of adult and child dependant increases for the period December 1984 to November 1986 in situations where they would not have been entitled to such increases if the revised conditions had been introduced in December 1984, rather than in November 1986. The cost of those dependency increases cannot be quantified.

*Overpayment of
Equal Treatment
Arrears*

49. During an audit of equal treatment arrears paid in 1995, it was noted that the Department had identified a substantial number of overpayments arising from the application of incorrect rates, payments for incorrect periods and data entry errors. It was noted also that, in certain cases, overpayments had occurred where claimants had been assigned more than one RSI number and had received duplicate payments as a result.

In response to my inquiries the Accounting Officer stated that

- Overpayments arose as a result of incorrect decisions made when determining entitlement to arrears under the European Communities (Social Welfare) Regulations 1992. Many of the overpayments related to Unemployment Benefit for which entitlement was generally determined on the basis of both information supplied by the claimant on the claim form and from data held on the Central Records computer system. As the Central Records data was incomplete in some instances, it gave rise to cases of incorrect rates and claim duration. The overpayments which arose as a result were compounded by the issue of payments on account in July/August 1995 under the 1995 High Court ruling, as those payments were calculated “automatically” on the basis of data held on computer file for payments made under the 1992 Regulations.
- The duplication of payments in relation to RSI numbers arose mainly from claimants using both the RSI number allocated to them as a single person and the RSI number allocated to them as a married person. Those numbers were not cross-referenced on the Central Records computer system and because of the volume of claims being received at that time, the Central Records data was not checked for a second RSI number before claims were registered. When it was discovered that duplicate claims were arising, tests were carried out and 400 cases of claimants with two RSI numbers were detected before payments were issued. The duplicate payments occurred before this checking commenced. In order to avoid duplication of claims registered under more than one RSI number, the Central Records system is now checked to confirm that the RSI number quoted on the form is correct and that no claim has already been registered for that person under another RSI number. In general, the registration process is as secure as is feasible at present. However, the current examination of the Central Records system being conducted with the aid of consultants, may come up with proposals for further improvements to the system.
- Overpayments are identified during the ongoing review of individual claims which has been undertaken since the issue of “automatic” payments on account to all 70,000 claimants. There are some 18,000 claims still to be reviewed. Up to the end of May 1996, overpayments had been confirmed in 623 cases, the total amount involved being £429,000. The overpayments ranged from £13 to £6,519. The amounts of overpayments in a further 801 potential cases identified have yet to be determined.

- Where the balance of equal treatment arrears due is sufficient, the amounts overpaid will be recovered by deduction. Where this is not the case, overpayments are assessed against the claimant. Of the 623 confirmed cases, 109 claimants were asked to refund the overpayments and by 30 June 1996, £2,047 had been recovered in 8 cases. In 272 cases, where equal treatment arrears resulted from court cases, the relevant solicitor was notified of the overpayments. No further action has been taken in relation to the 242 remaining cases to date, pending clarification of a number of legal issues which are being examined in conjunction with the Attorney General's Office. Subject to the outcome of that examination the Department intends to exercise the powers contained in the Social Welfare Acts regarding the recovery of overpayments in general.
- Due to the small number of new claims now being received it is possible to make a more thorough check to ensure that claim data used is correct and that duplication of claims does not arise.
- The procedures and work associated with deciding entitlement to Equal Treatment arrears was unique to that task and for that reason there are no implications for Social Welfare overpayments in general. The Accounting Officer added that the level of overpayments must be seen in the context of the overall task involved and the difficulties, especially in relation to Unemployment Benefit which had not been computerised at the time, in determining duration of claims in the relevant period. Because of the short term nature of the task and the urgency to make payments as quickly as possible, the computer system developed did not have the same control mechanisms associated with systems developed for processing payments for schemes generally.

Subhead M. - Miscellaneous Grants

Overcharging by Telecom Éireann, ESB and An Post

50. The Department of Social Welfare operates various Miscellaneous Grant schemes where qualifying persons, in receipt of certain Social Welfare pensions or other specified payments, are entitled to claim benefits in relation to certain charges. Schemes include the Free Electricity Allowance, the Free Telephone Rental Allowance and Free Television Licences. Applications for two of the schemes are processed by the Department and the information is passed electronically to Telecom Éireann and the ESB while An Post processes applications at each post office. These state bodies submit monthly invoices to the Department, together with summary details of customers and charges involved. During 1995, some £59m was expended by the Department on these schemes.

During the course of audit it was noted that the Department had become aware of overcharging by the state bodies operating the schemes. Overcharges amounted to £43,850 by Telecom Éireann for the period January 1994 to April 1996 and £21,168 by An Post for the period January 1993 to May 1996. The amount overpaid to the

ESB is still under investigation but, on the basis of the available information, it is expected to be of the order of £13,600 per two month billing period. Overpayments to Telecom Éireann and to An Post have been fully recovered. The overpayments to the ESB and to Telecom Éireann had come to light following a Departmental examination of the charge information provided by these state bodies. An Post had informed the Department of overcharging for television licences. The Accounting Officer informed me that investigations to date indicated that practically all overpayments arose as a result of errors, either on the part of the utility state bodies or, to a lesser extent, the Department and that most overpayments are recovered directly from the state bodies, rather than from the Social Welfare clients involved.

It was also noted that the Department did not carry out a regular reconciliation between the information and charge details provided by the state bodies each month and its own record of qualified claimants. In response to my inquiries on this matter, the Accounting Officer stated that the Department had requested the ESB to supply in future a full electronic listing of the individual cases and other billing data which make up its monthly invoices. As soon as this data becomes available each month it is intended to match it against the Department's own database of Free Electricity Allowance cases. Mismatching cases will be identified for further investigation and allowances terminated where appropriate. The extent to which the Department can, on an ongoing basis, reconcile the ESB's monthly billing data against the Department's database will largely be dependent on the availability of sufficient staffing and other resources.

Telecom Éireann billing data on magnetic tape has been scrutinised by the Department since September 1995. The billing data for the month of January 1996 was examined and lists of cases requiring attention were produced. Due to limited staffing resources it had not been possible to conduct ongoing monthly checks on Telecom Éireann's billing data. However, the Department had recently developed a computer program which would enable it, in future, to conduct a more in-depth scrutiny and to identify overcharges.

The Department has recently requested An Post to provide a further updated internal audit certificate regarding the correctness and accuracy of invoices. In addition, An Post regularly notifies the Department of individual cases where small overpayments in respect of the free TV Licence scheme have occurred. The Department has no system of reconciling An Post's monthly invoices with its own records. However, agreement to introduce a system to automate the issuing of free TV licences to qualified customers was reached in March 1996. When implemented, applications will be processed centrally and pensioners will receive their free licences in the post and will not have to visit their local Post Office. It is expected that the system will be implemented in October 1996. An important control feature of this system is that An Post will have to verify with the Department, in advance, the cases in respect of which it intends to issue free licences.

In order to ensure that only qualified persons access the schemes and that invoices are correct, the Accounting Officer stated that, in addition to computer data

harmonisation with the utility state bodies, considerable progress has been made in putting manual and automated checks in place. The Department has placed a formal onus on these state bodies to develop proper and accurate invoicing and the state bodies have accepted that they are liable for repayment of overcharges where the Department provided them with accurate information. Although no formal contracts exist between the Department and these state bodies, work on the preparation of such contracts will be initiated by the Department as soon as possible.

Vote 41. - Health

Subhead G.3. - Payments to a Special Account in relation to a Scheme of Compensation Tribunal

Special Account

51. As a matter of budgetary and health policy, the Government decided to establish a special fund in 1995 to support the work of the Hepatitis C Compensation Tribunal which was established by the Minister for Health on 15 December 1995. The Tribunal administers and pays the administration costs of a scheme for compensating, on an *ex gratia* basis, certain persons who had been diagnosed positive for Hepatitis C antibodies or Hepatitis C virus resulting from: -

- the use of Human Immunoglobulin - anti-D within the State, or
- the receiving by certain persons of a blood transfusion or a blood product within the State.

The creation of a special fund in 1995 with resources of £60m was in line with the policy pursued by the Government to support the operations of the Tribunal and to give every assurance to those entitled to use the Tribunal that all undertakings would be fulfilled promptly and comprehensively.

In order to put the financial aspects of these arrangements in place, the Government decided to seek:

- Dáil approval to introduce a supplementary estimate for the Health Vote to provide the necessary moneys in 1995. The supplementary estimate passed by the Dáil on 13 December 1995 made it clear that authority was being sought to pay £60m in 1995 to a special account for the Hepatitis C Tribunal.
- Dáil approval in the Appropriation Act 1995 (Section 3) for the creation of the special account into which the money voted in the supplementary estimate would be paid. The Act also provides that the account will be held with the Paymaster-General, that its operation will be subject to terms and conditions determined by the Minister for Finance in consultation with the Minister for Health, and that it will be audited by me. The Dáil passed the Appropriation Act on 14 December 1995.

On 29 December 1995 the £60m provided by way of the supplementary estimate was paid into the special account but at 31 December 1995 no amounts had been issued out of this special account. The Appropriation Account for the 1995 Health Vote shows the £60m as a charge to the Vote.

The law governing the preparation of Appropriation Accounts is the Exchequer and Audit Departments Act 1866. Section 24 of that Act states:

“An Appropriation Account of supply grants shall exhibit on the charge side thereof the sum or sums appropriated by Parliament for the services of the financial year to which the account relates, and on the discharge side thereof the sums which may have actually come in course of payment within the same period; and no imprest or advance, of the application of which an account may not have been rendered to and allowed by the accounting department, shall be included on the discharge side thereof”.

One of the fundamental principles upon which accounting is based is that substance should take precedence over form. As it appeared to me that the substance of the transaction *viz.* the payment of £60m into an account before it was needed, could be regarded as an advance within the meaning of Section 24, I sought the views of the Accounting Officer of the Department of Finance on the propriety of charging the £60m to the 1995 Health Vote.

He informed me that the effect of the advice he had received from the Attorney General was as follows:

- Section 3 of the Appropriation Act 1995 and the definition of ‘Special Account’ means that that account is *sui generis* and separate from the Health Vote and should be treated as such and in accordance with the provisions of Section 3 only;
- Were there a conflict between Section 24 of the 1866 Act and Section 3 of the 1995 Act the latter would prevail;
- In order to satisfy Section 24 of the Exchequer and Audit Departments Act 1866 the Appropriation Account for the Health Vote for the year ending 31 December 1995 should reflect that £60m was appropriated and paid within the same year.

Preface to the Appropriation Accounts

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

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

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

The 1995 Appropriation Accounts are cash-based accounts in line with previous accounts. However in line with the three year implementation programme, begun with the 1994 Appropriation Accounts, of the recommendations of a joint working group of the Department of Finance and the Office of the Comptroller and Auditor General on the Appropriation Accounts and related matters the Appropriation Accounts also include a column for closing accruals, a Memorandum Statement of Current Assets and Liabilities and a Memorandum Statement of Capital Assets. Information on commitments is also provided.

Further refinements will be introduced in the 1996 Appropriation Accounts.

Duties of the Comptroller and Auditor General in relation to certification of Appropriation Accounts

Article 33 of the Constitution of Ireland provides for a Comptroller and Auditor General to control on behalf of the State all disbursements and to audit all accounts of moneys administered by or under the authority of the Oireachtas. Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 provides the legislative base for this audit by imposing a duty on the Comptroller and Auditor General to audit in each year the Appropriation Accounts for the previous financial year prepared by the Departments. In the discharge of his duty the Comptroller and Auditor General performs such tests as he considers appropriate for the purpose of his audit.

Upon completion of his audit the Comptroller and Auditor General is obliged to attach to each account a certificate stating whether, in his opinion, the account properly presents the receipts and expenditure of the Department concerned and to refer to any material case in which:

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

Duties of Accounting Officers

An Accounting Officer is the Secretary or Civil Service head of a Department/Office of the State to whom the Minister for Finance, in accordance with Section 22 of the Exchequer and Audit Departments Act 1866, has assigned the duty of preparing the annual Appropriation Account for each Vote under their charge. The Appropriation Accounts should comply with the requirements of Government Accounting Procedures and other directions of the Department of Finance. Accounting Officers are also responsible, *inter alia*, for the safeguarding of public funds and property under their control and for the regularity and propriety of all transactions in the Appropriation Accounts.

Statement of Accounting Policies and Principles

1. Basis of Accounts

Accounts of the financial transactions of Government Departments and Offices are prepared in accordance with the Exchequer and Audit Departments Act, 1866 and accounting rules and procedures laid down by the Minister for Finance. The accounts are a cash-based record of the Receipts and Payments in the year, with the addition of some information of an accruals nature. Any part of the Estimate Provision left unexpended at year-end is surrendered to the Exchequer.

2. Reporting Period

The Reporting period is the year ended 31 December 1995.

3. Receipts

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

4. Payments

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

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

5. Closing Accruals

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

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

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

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

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

6. Statement of Current Assets and Liabilities

A Statement of Current Assets and Liabilities at the end of the year is included by way of note and for memorandum purposes only.

7. Stocks

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

8. Statement of Capital Assets

(i) The opening and closing values of Capital Assets are shown by way of note and for memorandum purposes only. In Departments where systems are not sufficiently developed to provide accurate information for the 1995 Accounts, estimates are used and are noted as such in the Accounts. The following assets are not included:

- (a) Assets worth less than £1,000 acquired prior to 31 December 1994 and assets worth less than £250 acquired from 1 January 1995.
- (b) Heritage Assets, the value of which cannot be adequately expressed in financial terms.

(ii) Valuation of Assets

Land and Buildings

All land and buildings owned by the State and used by the Department or Office are included as assets in the Statement of Capital Assets. Where land and buildings are (a) vested in the Office of Public Works and (b) vested in a Minister but in fact controlled/managed by the Office of Public Works they are listed in the account for that Office, otherwise they appear in the account for the relevant Department.

- (a) Land is valued at departmental valuations.
- (b) Buildings acquired prior to 31 December 1994 are valued at departmental valuations. Thereafter they are valued at cost.

Departments which cannot provide valuation for lands and buildings append to the Appropriation Account a schedule of these assets.

Equipment, Furniture and Fittings

Acquisitions prior to 31 December 1994 are valued at departmental valuations. Thereafter acquisitions are included at cost.

Other Assets

The accounting policies in respect of other assets are set out in the Notes to the individual departmental Appropriation Accounts.

(iii) **Depreciation**

Capital Assets are depreciated on a straight line basis at the following annual rates:

Furniture & Fittings and Telecommunications Equipment - 10%

Computers, Scientific and other office machinery - 20%

Land is not depreciated

Other capital items, including Buildings - as indicated in the Account.

9. Commitments

A Commitment is a contractual obligation to pay on delivery for goods or services which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme. A global figure for commitments likely to materialise in the subsequent year(s) under (i) procurement and (ii) grant subheads, excluding those under £1,000, is provided by way of note. A separate Note is provided giving details of multi-annual capital commitments.

10. Superannuation

Superannuation is met on a current basis from Votes 7, 20, 27, 28 and 37 for retired Civil Servants, Gardaí, Teachers and Army personnel.

11. Foreign Currency Transactions

Transactions arising in foreign currencies are translated into Irish pounds at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Irish pounds at the year-end rates of exchange.

12. Notes to Accounts - General Principles

In general, details are noted regarding write-offs, nugatory expenditure, *ex-gratia* amounts and extra remuneration of £5,000 or more. There are exceptions to this where a serious issue of principle arises or where the Comptroller and Auditor General or the Department of Finance considers that a note should be given. Individual notes on Appropriations in Aid, EU Funding, Lottery Funding *etc.* are not provided unless the amount exceeds £5,000/or a significant issue arises.

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1995

Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross) £'000	Estimated Appropriations in Aid £'000	Net Supply Grant £'000	Actual Expenditure Gross £'000
1	President's Establishment	656	-	656	648
2	Houses of the Oireachtas and the European Parliament	30,646	853	29,793	30,398
3	Department of the Taoiseach	154,719	206	154,513	154,290
4	Office of the Tánaiste	1,542	-	1,542	1,267
5	Central Statistics Office	15,219	1,500	13,719	13,764
6	Office of the Minister for Finance	38,745	230	38,515	23,193
7	Superannuation and Retired Allowances	104,950	12,297	92,653	97,456
8	Comptroller and Auditor General	4,127	1,470	2,657	3,487
9	Office of the Revenue Commissioners	159,266	17,879	141,387	157,710
10	Office of Public Works	147,013	12,450	134,563	145,490
11	State Laboratory	2,384	105	2,279	2,298
12	Secret Service	270	-	270	243
13	Office of the Attorney General	11,472	130	11,342	11,301
14	Office of the Director of Public Prosecutions	3,521	16	3,505	3,472
15	Valuation and Ordnance Survey	13,784	4,700	9,084	13,768
16	Civil Service Commission	3,313	1	3,312	3,258
17	Office of the Ombudsman	1,232	-	1,232	1,102
18	Transport, Energy and Communications	167,117	26,977	140,140	165,314
19	Office of the Minister for Justice	24,666	761	23,905	24,089
20	Garda Síochána	428,304	15,650	412,654	421,272
21	Prisons	112,518	950	111,568	109,159
22	Courts	28,281	1,225	27,056	23,654
23	Land Registry and Registry of Deeds	14,180	-	14,180	13,099
24	Charitable Donations and Bequests	213	-	213	178
25	Environment	913,145	10,250	902,895	911,959
26	Office of the Minister for Education	105,806	5,803	100,003	101,701
27	First-Level Education	683,686	33,652	650,034	677,816
28	Second-Level and Further Education	825,043	65,256	759,787	816,259
29	Third-Level and Further Education	476,661	42,381	434,280	473,804
30	Marine	56,670	6,257	50,413	48,895
31	Agriculture and Food	523,315	243,680	279,635	522,381
32	Forestry	56,466	42,025	14,441	55,401
33	Equality and Law Reform	12,304	5	12,299	11,568
34	Enterprise and Employment	460,779	11,235	449,544	456,636
35	Tourism and Trade	77,763	315	77,448	75,670
36	Defence	389,862	16,200	373,662	379,744
37	Army Pensions	55,730	2,785	52,945	54,823
38	Foreign Affairs	48,448	330	48,118	47,601
39	International Co-operation	76,170	150	76,020	74,310
40	Social Welfare	2,533,423	59,492	2,473,931	2,503,661
41	Health	2,427,883	267,335	2,160,548	2,426,465
42	An Roinn Ealaíon, Cultúir agus Gaeltachta	123,621	58,786	64,835	122,874
43	National Gallery	1,741	1	1,740	1,739
44	An Comhairle Ealaíon	16,250	-	16,250	16,250
45	Increases in Remuneration and Pensions	25,000	-	25,000	23,447
46	Flood Relief	1,750	-	1,750	940
		11,359,654	963,338	10,396,316	11,223,854

Appropriations in Aid Realised	Net Expenditure	Outturn (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		Surplus / (Deficit)	(More than Estimated)/ Less than Estimated		Estimated	Realised	
£'000	£'000	£'000	£'000	£'000	£'000	£'000	
-	648	8	-	8	-	-	1
897	29,501	248	(44)	292	-	-	2
212	154,078	429	(6)	435	-	-	3
1	1,266	275	(1)	276	-	-	4
926	12,838	1,455	574	881	-	-	5
339	22,854	15,552	(109)	15,661	-	-	6
13,038	84,418	7,494	(741)	8,235	-	-	7
1,274	2,213	640	196	444	-	-	8
17,678	140,032	1,556	201	1,355	-	-	9
12,951	132,539	1,523	(501)	2,024	-	968	10
84	2,214	86	21	65	-	-	11
-	243	27	-	27	-	-	12
96	11,205	171	34	137	-	6	13
25	3,447	49	(9)	58	-	-	14
4,780	8,988	16	(80)	96	-	-	15
6	3,252	55	(5)	60	-	-	16
-	1,102	130	-	130	-	1	17
26,621	138,693	1,803	356	1,447	-	28	18
821	23,268	577	(60)	637	135	168	19
14,900	406,372	7,032	750	6,282	-	-	20
1,081	108,078	3,359	(131)	3,490	-	-	21
1,389	22,265	4,627	(164)	4,791	9,040	8,995	22
-	13,099	1,081	-	1,081	15,500	15,637	23
-	178	35	-	35	-	-	24
9,802	902,157	1,186	448	738	-	1	25
4,825	96,876	4,105	978	3,127	-	1	26
34,307	643,509	5,870	(655)	6,525	-	-	27
80,777	735,482	8,784	(15,521)	24,305	-	-	28
58,784	415,020	2,857	(16,403)	19,260	-	-	29
6,550	42,345	7,775	(293)	8,068	-	17	30
245,906	276,475	934	(2,226)	3,160	-	11,869	31
45,469	9,932	1,065	(3,444)	4,509	-	-	32
14	11,554	736	(9)	745	-	-	33
12,816	443,820	4,143	(1,581)	5,724	1,590	1,929	34
374	75,296	2,093	(59)	2,152	-	-	35
11,695	368,049	10,118	4,505	5,613	-	-	36
2,655	52,168	907	130	777	-	-	37
608	46,993	847	(278)	1,125	10,460	10,470	38
51	74,259	1,860	99	1,761	-	-	39
59,620	2,444,041	29,762	(128)	29,890	-	17	40
267,501	2,158,964	1,418	(166)	1,584	-	-	41
58,869	64,005	747	(83)	830	-	-	42
1	1,738	2	-	2	-	-	43
-	16,250	-	-	-	-	-	44
-	23,447	1,553	-	1,553	-	-	45
-	940	810	-	810	-	-	46
997,743	10,226,111	135,800	(34,405)	170,205	36,725	50,107	

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	342	336	-
A.2. Travel and Subsistence			
<i>Original</i> £155,000			
<i>Supplementary</i> <u>18,000</u>	173	176	10
A.3. Incidental Expenses			
<i>Original</i> £20,000			
<i>Less Supplementary</i> <u>8,000</u>	12	12	1
A.4. Postal and Telecommunications Services			
<i>Original</i> £62,000			
<i>Supplementary</i> <u>2,000</u>	64	63	7
A.5. Office Machinery and Other Office Supplies			
<i>Original</i> £37,000			
<i>Supplementary</i> <u>3,000</u>	40	38	1
OTHER SERVICE			
B. Centenarian's Bounty	25	23	(1)
Total			
<i>Original</i> £641,000			
<i>Supplementary</i> <u>15,000</u>	656	648	18

SURPLUS TO BE SURRENDERED:-

£7,805

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

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 5)		26
Prepayments		1
PMG Balance & Cash	32	
Less: Orders Outstanding	<u>16</u>	<u>16</u>
		43
Less Current Liabilities		
Accrued Expenses	19	
Other Credit Balances:		
Payroll Deductions	3	
Due to State (Note 6)	5	
Surplus to be Surrendered	<u>8</u>	<u>35</u>
Net Current Assets - Surplus		<u>8</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	103	75	178
Additions	<u>13</u>	1	<u>14</u>
Gross Assets at 31 December 1995	<u>116</u>	<u>76</u>	<u>192</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	48	37	85
Depreciation for the year	<u>23</u>	7	<u>30</u>
Cumulative Depreciation at 31 December 1995	<u>71</u>	<u>44</u>	<u>115</u>
Net Assets at 31 December 1995	<u>45</u>	<u>32</u>	<u>77</u>

3. 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	6,222	8	-	-
Overtime and extra attendance	2,011	2	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	8,233	8*	-	-

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

4. MISCELLANEOUS ITEM

In addition to the amount expended under Subhead A.1. a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

5. STOCKS

Stocks at 31 December 1995 comprise stationery to the value of £26,000

6. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	7
Pay Related Social Insurance	(3)
Pension Contributions	<u>1</u>
Total	<u><u>5</u></u>

P. H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
31st March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

Vote 2

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Parliament.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£5,163,000		
<i>Less Supplementary</i>	<u>100,000</u>	5,063	4,986
A.2. Travel and Subsistence	91	128	9
A.3. Incidental Expenses	300	281	28
A.4. Postal and Telecommunications Services			
<i>Original</i>	£794,000		
<i>Less Supplementary</i>	<u>25,000</u>	769	715
A.5. Office Machinery and other Office Supplies			
<i>Original</i>	£2,418,000		
<i>Supplementary</i>	<u>1,362,000</u>	3,780	3,782
A.6. Office Premises Expenses	397	367	67
OTHER SERVICES			
B. Payment in respect of Catering and Bar Staff employed by the Joint Services Committee	390	410	-
C. Expenses of Delegates to other Parliamentary Assemblies	125	154	(4)
D. Televising of proceedings of Dáil Éireann and Seanad Éireann and other services	1,350	1,290	-
E.1. Cumann Parlaiminteach na hÉireann - Inter-parliamentary Activities (Grant-in-Aid)	200	182	-
E.2. British-Irish Inter-Parliamentary Body (Grant-in-Aid)	110	90	-
F. Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	12	10	-
G. Ciste Pinsean Thithe an Oireachtais (Comhaltaí) (Grant-in-Aid)			
<i>Original</i>	£1,950,000		
<i>Supplementary</i>	<u>80,000</u>	2,030	2,030
H. Pension Scheme for Secretarial Assistants	68	72	-
I. Expenses relating to Oireachtas Committees	220	188	11

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
SALARIES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS (INCLUDING OFFICE HOLDERS AND COMMITTEE CHAIRMEN) AND OF THE EUROPEAN PARLIAMENT			
J.1. Dáil Éireann	5,645	5,637	-
J.2. Seanad Éireann	1,267	1,225	-
J.3. European Parliament (including superannuation payments)	652	601	-
PAYMENTS IN RESPECT OF SECRETARIAL ASSISTANCE FOR NON-OFFICE HOLDING MEMBERS OF THE HOUSES OF THE OIREACHTAS			
K.1. Dáil Éireann	2,929	3,060	-
K.2. Seanad Éireann	453	477	-
TRAVEL EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
L.1. Dáil Éireann	1,602	1,508	-
L.2. Seanad Éireann	687	632	-
L.3. Foreign and Other Travel	170	185	3
OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
M.1. Dáil Éireann	1,839	1,923	(137)
M.2. Seanad Éireann	497	465	(49)
Gross Total			
<i>Original</i>	£29,329,000		
<i>Supplementary</i>	<u>1,317,000</u>	30,646	30,398
			576*
<i>Deduct:-</i>			
N. Appropriations in Aid			
<i>Original</i>	£606,000		
<i>Supplementary</i>	<u>247,000</u>	853	897
			73**
Net Total			
<i>Original</i>	£28,723,000		
<i>Supplementary</i>	<u>1,070,000</u>	29,793	29,501
			503
SURPLUS TO BE SURRENDERED:-		£292,190	

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £781,000 and Prepayments (£205,000)

** Accrued Income (£73,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 9)		64
Prepayments		205
Accrued Income		73
Other Debit Balances:		
Recoupable Energy Costs	147	
Advances to OPW	84	
Travelling Imprests	38	
Other Suspense Items	<u>166</u>	435
PMG Balance & Cash	908	
Less: Orders Outstanding	<u>445</u>	463
Exchequer Grant Undrawn		<u>59</u>
		1,299
Less Current Liabilities		
Accrued Expenses	781	
Other Credit Balances:		
Due to State (Note 10)	530	
Payroll Deductions	109	
Broadcasting	24	
Training Initiatives Fund	2	
Surplus to be Surrendered	<u>292</u>	<u>1,738</u>
Net Current Assets - Deficiency		<u>(439)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	2,066	1,419	3,485
Additions	695	136	831
Disposals	(110)	-	(110)
Revaluations	-	-	-
Gross Assets at 31 December 1995	<u>2,651</u>	<u>1,555</u>	<u>4,206</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995 ¹	1,146	569	1,715
Depreciation for the year	429	155	584
Depreciation on Disposals	(110)	-	(110)
Cumulative Depreciation at 31 December 1995	<u>1,465</u>	<u>724</u>	<u>2,189</u>
Net Assets at 31 December 1995	<u>1,186</u>	<u>831</u>	<u>2,017</u>

Note:

1. The opening balances, both for gross historical cost and accumulated depreciation, differ from the corresponding closing balances in the 1994 Statement because improvements in the methodologies applied have led to significant revisions to the initial estimates.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(37)	The excess arose because of the greater than expected level of travel by staff accompanying committee delegations abroad.
A.3.	19	The saving arose mainly because an invoice for the purchase of uniforms was received too late for payment within the year.
A.4.	54	The saving was due to the introduction by Telecom Éireann of discount schemes on certain telephone charges.
A.6.	30	The saving arose because a number of invoices for furniture and furnishings were not paid within the year.
B.	(20)	The excess arose because expenditure on the employment of casual staff, which is dependent on sittings of both Houses of the Oireachtas and Committees thereof, is difficult to estimate accurately.
C.	(29)	The excess was due, mainly, to an increase in the number of meetings of Committees of the Assembly of the Council of Europe.

Vote 2

E.1.	18	The saving arose because proposed visits by both an incoming and an outgoing parliamentary delegation did not take place.
E.2.	20	The saving arose because there was a carryover into the grant-in-aid account from 1994 as a result of the late cancellation of the Plenary Session and some Committee meetings. In addition, a scheduled Committee meeting did not take place until 1996.
I.	32	The saving arose because the work programmes of Committees were disrupted on the change of Government and the resultant change in membership of Committees.
J.3.	51	The saving arose because payment of some pension lump sums and arrears were not made within the year.
K.1.	(131)	The excess was due mainly to the introduction of payment for overtime for constituency based secretaries.
K.2.	(24)	The excess was due mainly to overtime payments being greater than expected.
L.1.	94	Expenditure is difficult to estimate precisely as it is dependent on sittings of the Dáil and Committees thereof and the frequency of claims submitted by Deputies.
L.2.	55	Expenditure is difficult to estimate precisely as it is dependent on sittings of the Seanad and Committees thereof and the frequency of claims submitted by Senators.
L.3.	(15)	The excess arose mainly because of an increase in the level of travel by the increased number of Committees.
M.1.	(84)	The excess was due mainly to greater than expected take-up under the constituency office grant and maintenance allowance scheme.
M.2.	32	The saving was due mainly to increases in the expense allowance not being paid until 1996 and to lower than expected claims for contributions towards the cost of home telephones.

4. APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.	Sale of Parliamentary Publications		
	<i>Original</i>	£300,000	
	<i>Supplementary</i>	<u>247,000</u>	
		547,000	548,102
2.	Contribution for televised material of proceedings of Dáil Éireann and Seanad Éireann	178,000	178,000
3.	Income from services provided by the Broadcasting Unit	23,000	34,748
4.	Surplus income of catering and bar services	70,000	100,000
5.	Members contributions under the European Parliament (Irish Representatives) Pension Scheme, 1979	29,000	13,894
6.	Miscellaneous	<u>6,000</u>	<u>22,323</u>
	Total		
	<i>Original</i>	£606,000	
	<i>Supplementary</i>	<u>247,000</u>	
		<u>£853,000</u>	<u>£897,067</u>

Explanation of Variation

3. Income is subject to market demand.
4. The greater than expected surplus was due to an increase in turnover in the restaurant.
5. The shortfall was due to some contributions being paid to Ciste Pinsean Thithe an Oireachtais (Comhaltai), instead of Appropriations in Aid (See also Note 8).
6. The surplus relates to a number of miscellaneous income items, including sale of computers, repayment of overpayment of salaries and contributions for the use of the premises.

5. COMMITMENTS

The global figure for commitments likely to materialise amounts to £733,000.

6. MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to £59,000.

7. DETAILS OF EXTRA REMUNERATION

Table 1
Staff of the Office

	Total Amount Paid	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	160,773	136	3	5,955
Overtime and extra attendance	259,292	139	16	9,409
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	420,065	189*	20*	10,601

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

Vote 2

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

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	-	-	-	-
Overtime and extra attendance	253,027	191	1	6,591
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	253,027	191	1	6,591

8. MISCELLANEOUS ITEMS

In addition to the amount expended under Subhead A.3, sums of £3,100 and £14,968 were received from the Training Initiatives Fund and the Strategic Management Fund respectively, funded by Subhead C of the Vote for the Minister for Finance.

Expenditure under Subhead A.3 includes payments of £2,500 and £6,097 respectively in respect of settlement and costs arising from a claim for personal injuries (S200/1/72 of 29 June and 25 October 1995).

An amount of £15,879 representing pension deductions from a number of MEPs was lodged to Ciste Pinsean Thithe an Oireachtais (Comhaltai) instead of Appropriations in Aid. This had the effect of reducing the total payments in the year from the Grant-in-Aid (Subhead G) by corresponding amount. The net position of the Vote was unaffected by these transactions.

Payments totalling £14,605, representing remuneration for services rendered, were made to three retired officers, one of whom received £11,371.

In addition to the amounts expended, payments totalling £59,000 were received from the Vote for Increases in Remuneration and Pensions (No. 45) as follows: £52,000 (Subhead K.1) and £7,000 (Subhead K.2).

9. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	48
IT Consumables <i>etc.</i>	9
Other	<u>7</u>
	<u>64</u>

No amount is included for stocks of Parliamentary Publications which are held on behalf of the Office by the Government Supplies Agency, due to difficulties in establishing precise valuations.

10. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	411
Pay Related Social Insurance	107
Retention Tax	14
Pensions	<u>(2)</u>
	<u>530</u>

KIERAN COUGHLAN
Accounting Officer

HOUSES OF THE OIREACTHAS AND THE EUROPEAN PARLIAMENT
31st March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Houses of the Oireachtas and the European Parliament for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

Vote 3

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach and for payment of grants and a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£3,260,000		
<i>Supplementary</i>	<u>263,000</u>	3,523	3,416
A.2. Travel and Subsistence			
<i>Original</i>	£400,000		
<i>Less Supplementary</i>	<u>55,000</u>	345	333
A.3. Incidental Expenses			
<i>Original</i>	£400,000		
<i>Supplementary</i>	<u>96,000</u>	496	471
A.4. Postal and Telecommunications Services			
<i>Original</i>	£300,000		
<i>Supplementary</i>	<u>51,000</u>	351	348
A.5. Office Machinery and other Office Supplies			
<i>Original</i>	£375,000		
<i>Supplementary</i>	<u>15,000</u>	390	376
A.6. Office Premises Expenses			
<i>Original</i>	£250,000		
<i>Less Supplementary</i>	<u>18,000</u>	232	225
A.7. Consultancy Services			
<i>Original</i>	£305,000		
<i>Less Supplementary</i>	<u>205,000</u>	100	82
OTHER SERVICES			
B. Information and Public Relations Services	200	173	-
C. National Economic and Social Council (Grant-in-Aid)	360	360	-
D.1. Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988			
<i>Original</i>	£1,000		
<i>Less Supplementary</i>	<u>1,000</u>	-	-
D.2. Special Co-operative Initiative	100	72	-
E. Forum for Peace and Reconciliation	1,361	1,227	16

Vote 3

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.1. Local Development Programme				
	<i>Original</i>	£5,180,000		
	<i>Less Supplementary</i>	<u>1,638,000</u>	3,542	3,512
				90
F.2. Western Development				
	<i>Original</i>	£370,000		
	<i>Less Supplementary</i>	<u>100,000</u>	270	268
				-
F.3. Community Employment				
	<i>Original</i>	£137,600,000		
	<i>Supplementary</i>	<u>5,358,000</u>	142,958	142,958
				-
F.4. Urban Initiative				
	<i>Original</i>	£1,680,000		
	<i>Less Supplementary</i>	<u>1,672,000</u>	8	8
				-
G. Commemoration Initiatives			250	250
				-
H. Constitution Review Group				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>210,000</u>	210	210
				-
I. Devolution Commission				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>23,000</u>	23	1
				10
	Gross Total			
	<i>Original</i>	£152,392,000		
	<i>Supplementary</i>	<u>2,327,000</u>	154,719	154,290
				538*
	<i>Deduct:-</i>			
J. Appropriations in Aid				
	<i>Original</i>	£1,152,000		
	<i>Less Supplementary</i>	<u>946,000</u>	206	212
				-
	Net Total			
	<i>Original</i>	£151,240,000		
	<i>Supplementary</i>	<u>3,273,000</u>	154,513	154,078
				538
	SURPLUS TO BE SURRENDERED:-		£434,698	

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

Transferred to the Statement of Assets and Liabilities as:

* Accrued Expenses £539,000 and Prepayments (£1,000).

Vote 3

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 10)		44
Prepayments		1
Other Debit Balances:		
Personal Suspense Accounts	15	
Impersonal Suspense Accounts	3	
Recoupment Due	<u>6</u>	24
PMG Balance & Cash	1,656	
Less: Orders Outstanding	<u>1,196</u>	460
Exchequer Grant Undrawn		<u>166</u>
		695
Less Current Liabilities		
Accrued Expenses	539	
Other Credit Balances:		
Deductions from Pay	24	
Due to State (Note 11)	191	
Surplus to be Surrendered	<u>435</u>	<u>1,189</u>
Net Current Assets - Deficiency		<u>(494)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	248	429	677
Additions	<u>262</u>	<u>70</u>	<u>332</u>
Gross Assets at 31 December 1995	<u>510</u>	<u>499</u>	<u>1,009</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	59	178	237
Depreciation for the year	99	50	149
Cumulative Depreciation at 31 December 1995	<u>158</u>	<u>228</u>	<u>386</u>
Net Assets at 31 December 1995	<u>352</u>	<u>271</u>	<u>623</u>

Note:

The valuation of office equipment at 1 January 1995 has been amended to reflect the cost of certain items, amounting to £36,000, which were omitted from the 1994 Statement.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	25	The savings arose as certain anticipated costs relating to State Entertainment were not charged to the Department until 1996.
A.7.	18	Expenditure on consultancy services was less than anticipated as certain projects did not commence in 1995 as planned.
B	27	The savings arose due to a delay in the publication of a booklet on EU funding in Ireland.
D.2.	28	Expenditure in 1995 was less than estimated as only one project was funded. The expenditure relates to the funding of the Irish Genealogical Project.
E.	134	The savings arose as the staffing costs of the Forum were less than originally anticipated.
I.	22	The savings arose as the Commission did not have its first meeting until September 1995 and expenses were not as high as anticipated. Also, advertisement costs relating to the work of the Commission were not charged to the Department until 1996.

4. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from the European Social Fund		
	<i>Original</i>		
	<i>Less Supplementary</i>		
		138,000	137,567
2.	Miscellaneous		
	<i>Original</i>		
	<i>Supplementary</i>		
		68,000	74,176
	Total		
	<i>Original</i>		
	<i>Less Supplementary</i>		
		<u>£206,000</u>	<u>£211,743</u>

5. MATURED LIABILITIES

Matured liabilities outstanding at the year end amount to:

Subheads to which they will be charged	£'000
A.2.- Travel and Subsistence	105
A.3.- Incidental Expenses	89
A.4.- Postal and Telecommunications Services	1
A.5.- Office Machinery and Other Office Supplies	81
A.6.- Office Premises Expenses	81
A.7.- Consultancy Services	2

Vote 3

Subheads to which they will be charged

	£'000
E. - Forum for Peace and Reconciliation	1
F.1.- Local Development Programme	88
I. - Devolution Commission	10
Total	<u>458</u>

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	120,975	75	5	8,346
Overtime and extra attendance	241,151	103	21	12,094
Miscellaneous	32,337	13	1	10,850
Total extra remuneration	394,463	144*	26*	13,645

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

7. MISCELLANEOUS ITEM

The account includes a sum of £7,622 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach in 1995.

8. EU FUNDING

The outturn in Subhead F.1. includes payments in respect of activities eligible for co-financing under the Operational Programme for Local Urban and Rural Development.

The outturn shown in subhead F.3. includes payments in respect of activities co-financed from the European Social Fund. The receipts are paid directly from the EU to FAS.

The URBAN Operational Programme was not finalised in 1995. The only expenditure incurred was for a prior appraisal of the Programme amounting to £8,000.

9. COMMISSIONS AND ENQUIRIES ETC

Total expenditure in respect of Commissions *etc.* on account of which payments were made in the year ended 31 December 1995

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31 December 1995</i>
Devolution Commission on Local Government Reform	1995	£1,421
Constitution Review Group	1995	£210,000

10. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	38
IT Consumables etc.	1
Publications	<u>5</u>
	<u>44</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	148
Pay Related Social Insurance	11
Retention Tax	21
Pension Contributions	<u>11</u>
	<u>191</u>

PADDY TEAHON
Accounting Officer
DEPARTMENT OF THE TAOISEACH
31st March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 10 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

Vote 4

OFFICE OF THE TÁNAISTE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 Tánaiste including certain services administered by that Office, and for payment of a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	737	671	-
A.2. Travel and Subsistence	60	47	1
A.3. Incidental Expenses	60	32	1
A.4. Postal and Telecommunications Services	55	36	1
A.5. Office Machinery and Other Office Supplies	85	46	(4)
A.6. Office Premises Expenses	70	39	1
A.7. Consultancy Services	25	27	-
OTHER SERVICE			
B. National Economic and Social Forum (Grant-in-Aid)	450	369	-
Gross Total	1,542	1,267	-
<i>Deduct:-</i>			
C. Appropriations in Aid	-	1	-
Net Total	1,542	1,266	-
SURPLUS TO BE SURRENDERED	£276,423		

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets

Assets valued at over £50 are included in the Account.

2. **MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995**

	£'000	£'000
Current Assets		
Stocks (Note 9)		7
Prepayments		6
PMG Balance & Cash	106	
Less: Orders Outstanding	<u>48</u>	58
Exchequer Grant Undrawn		<u>270</u>
		341
Less Current Liabilities		
Accrued Expenses	6	
Other Credit Balances:		
Due to State (Note 10)	45	
Payroll Deductions	6	
Surplus to be Surrendered	<u>276</u>	<u>333</u>
Net Current Assets - Surplus		<u>8</u>

3. **MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995**

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	149	50	199
Additions	<u>13</u>	<u>6</u>	<u>19</u>
Gross Assets at 31 December 1995	<u>162</u>	<u>56</u>	<u>218</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995 ²	54	10	64
Depreciation for the year	<u>32</u>	<u>6</u>	<u>38</u>
Cumulative Depreciation at 31 December 1995	<u>86</u>	<u>16</u>	<u>102</u>
Net Assets at 31 December 1995	<u>76</u>	<u>40</u>	<u>116</u>

Notes:

- 1 The opening balances for cost differ from the corresponding closing balances in the 1994 Appropriation Account because some items have been recategorised. The total cost of assets at 1 January remains unchanged.
- 2 The opening balances for accumulated depreciation differ from the corresponding closing balances in the 1994 Appropriation Account due to recategorisation of assets referred to at 1 above.

Vote 4

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	13	Savings arose as travel was kept to a minimum.
A.3.	28	Savings arose due to a number of factors including contingency funding for Conferences/Workshops arising out of the Office's remit not being drawn down in 1995.
A.4.	19	Savings arose due primarily to telephone costs being less than expected.
A.5.	39	Savings arose as there was a general decrease in IT costs in 1995 and some projects did not go ahead until 1996.
A.6.	31	Savings arose as costs were less than anticipated in respect of maintenance, heat, light and fuel.
B.	81	Savings arose due to a number of factors including the renewal of the Forum's mandate, savings on staff costs, travel and subsistence and research.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Total	<u>NIL</u>	<u>£901</u>

Appropriations in Aid were realised mainly through sales of the Interim Report of the Task Force on Long Term Unemployment.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	940	4	-	-
Overtime and extra attendance	2,234	9	-	-
Miscellaneous	4,055	18	-	-
Total extra remuneration	7,229	19*	-	-

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

7. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of £50,000 is included in the Office's 1996 Estimate.

A total of £1,474 was spent on Merit Awards as allowed for under the Administrative Budget Agreement. A total of 6 individual awards ranging from £100 to £200 were made and 2 team awards of £200 and £274.

8. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31st December 1995 on account of which payments were made in the year as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1995</i>	<i>Cumulative Expenditure to 31 December 1995</i>
Task Force on Long Term Unemployment	1994	£45,234	£50,360

9. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	5
IT Consumables <i>etc.</i>	<u>2</u>
Total	<u>7</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	33
Withholding Tax	4
Pay Related Insurances	7
Superannuation	<u>1</u>
Total	<u>45</u>

JULIE O'NEILL
Accounting Officer
OFFICE OF THE TÁNAISTE
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Tánaiste for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

Vote 5

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	9,688	8,904	-
A.2. Travel and Subsistence	373	409	3
A.3. Incidental Expenses	273	208	18
A.4. Postal and Telecommunications Services	616	645	46
A.5. Office Machinery and other Office Supplies	1,076	1,245	8
A.6. Office Premises Expenses	605	282	97
A.7. Consultancy Services	40	56	-
A.8. Collection of Statistics	2,548	2,015	-
Gross Total	15,219	13,764	172*
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1,500	926	286**
Net Total	13,719	12,838	(114)
SURPLUS TO BE SURRENDERED	£880,922		

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £316,000 and Prepayments (£144,000)

** Accrued Income (£305,000) and Deferred Income £19,000

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks * (Note 8)		137
Prepayments **		144
Accrued Income **		305
Other Debit Balances		92
PMG Balance & Cash	824	
Less: Orders Outstanding	<u>320</u>	504
Exchequer Grant Undrawn		<u>643</u>
		1,825
Less Current Liabilities		
Accrued Expenses **	316	
Deferred Income **	19	
Other Credit Balances	79	
Due to State (Note 9)	279	.
Surplus to be Surrendered	<u>881</u>	<u>1,574</u>
Net Current Assets - Surplus		<u>251</u>

Notes:

- * Systems are not sufficiently developed to provide accurate information in respect of current stocks. The data is based on stockcard details in the Cork Office and manual stock counting in the Dublin Offices. Stocks are valued at cost.
- ** Systems are not sufficiently developed to provide accurate information in respect of liabilities, deferred income, accrued income and prepayments. The information supplied is based on a manual check of records and includes an element of estimation.

Vote 5

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Equipment £'000	Furniture & Fittings £'000	Total £'000
Cost or Valuation at 1 January 1995 ¹	2,911	1,425	4,336
Additions	502	16	518
Assets Retired or Disposed of	(570)	(38)	(608)
Revaluations	-	-	-
Gross Assets at 31 December 1995 ²	<u>2,843</u>	<u>1,403</u>	<u>4,246</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	1,653	442	2,095
Depreciation for the year	445	141	586
Depreciation on Disposals	(483)	(27)	(510)
Cumulative Depreciation at 31 December 1995	<u>1,615</u>	<u>556</u>	<u>2,171</u>
Net Assets at 31 December 1995	<u><u>1,228</u></u>	<u><u>847</u></u>	<u><u>2,075</u></u>

Notes:

- 1 Opening balances are not equal to the closing balances on the 1994 Appropriation Account as certain Capital Assets were omitted in 1994 due to systems not being sufficiently developed
- 2 Systems are not sufficiently developed to provide accurate information in respect of Capital Assets. The information supplies is based on a manual check of records and includes an element of estimation.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	65	Expenditure on training was rigorously controlled pending the implementation of a Training Needs Analysis consultancy.
A.6.	323	Maintenance and running costs were lower than anticipated following the provision of new offices in Cork, the refurbishment at Ardee Road in 1994 and vacation of premises at Hume House.
A.7.	(16)	The excess relates primarily to the decision to carry out a Training Needs Analysis, the cost of which was met by savings on training expenditure.
A.8.	533	The allocation included provision for expenditure which was subject to revenue from the EU. The expenditure was curtailed to take account of a revenue shortfall. Costs were lower than expected on the Census of Population and Labour Force Survey. These were partially offset by greater expenditure than anticipated on the Household Budget Survey.

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. European Union receipts	1,405,000	709,265
2. Miscellaneous	<u>95,000</u>	<u>216,631</u>
Total	<u>£1,500,000</u>	<u>£925,896</u>

Explanation of Variation

- Given the nature of the contracts and the demands on Eurostat funds, it is particularly difficult to estimate EU receipts accurately.
- The surplus relates to a combination of salary refund from Eurostat, increased revenue from the sale of CSO releases/publications, and further reconciliation of CSO and OPW accounts.

5. COMMITMENTS

The sum of £3,630 is payable from Subhead A.7. in respect of the IT Disaster Contingency Plan.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	82,886	120	1	5,371
Overtime and extra attendance	236,518	365	1	5,764
Shift and roster allowances	11,114	5	-	-
Miscellaneous	9,480	72	-	-
Total extra remuneration	339,998	515*	2	5,764*

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

7. MISCELLANEOUS ITEMS

Compensation and legal costs totalling £11,898 was paid in respect of a civil action.

Salary amounting to £31,808 was paid in respect of staff on loan to the Departments of Health and Environment.

In accordance with the Administrative Budget Agreement 72 awards were made totalling £9,480 under the Exceptional Performance Scheme, the highest individual award being £1,480.

Savings of £550,000 were carried forward from 1995 under the terms of the Administrative Budget Agreement.

Vote 5

8. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	107
IT Consumables <i>etc.</i>	<u>30</u>
	<u>137</u>

9. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	203
Pay Related Social Insurance	33
Pension Contributions	29
VAT	<u>14</u>
	<u>279</u>

DONAL MURPHY
Accounting Officer
CENTRAL STATISTICS OFFICE
20th March 1996.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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, grants-in-aid and for the Ad-Hoc Commission on Referendum Information.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	13,180	12,733	-
A.2. Travel and Subsistence	256	337	27
A.3. Incidental Expenses	823	693	31
A.4. Postal and Telecommunications Services	650	723	32
A.5. Office Machinery and Other Office Supplies	1,360	917	108
A.6. Office Premises Expenses	734	763	103
A.7. Consultancy Services	447	414	18
A.8. Central Information Technology Service	591	411	(21)
OTHER SERVICES			
B. Consultancy Services	1,102	992	-
C. Information Technology, Training Initiatives and Strategic Management Fund	800	503	(52)
D. Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,375	1,375	-
E. Institute of Public Administration (Grant-in-Aid)	1,375	1,375	-
F. Losses in respect of certain loans for Industrial Development Purposes advanced by ICC Bank plc	880	645	500
G. Gaeleagras na Seirbhíse Poiblí (<i>National Lottery Funded</i>)	110	109	-
H. Civil Service Arbitration Board and Civil Service Appeals Board	20	5	1
I. Review Body on Higher Remuneration in the Public Sector	115	28	-
J. Contribution to the Common Fund for Commodities	100	-	-
K. Management Expenses of Assets and Liabilities of Foir Teoranta transferred to ICC Bank plc	370	388	300
L. Emergency Services Network	3,000	53	-
M. Fund for Community Initiatives (Grant-in-Aid)	10,000	-	-
N. Community Support Framework and Interreg Technical Assistance and Other Costs	907	277	175

Vote 6

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
O. Determination Committees	85	-	-
Q. Referendum Information			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i><u>215,000</u></i>	202	8
R. Irish Institute for European Affairs (Grant-in-Aid) (National Lottery Funded)			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i><u>250,000</u></i>	250	-
Gross Total			
<i>Original</i>	<i>£38,280,000</i>		
<i>Supplementary</i>	<i><u>465,000</u></i>	38,745	23,193
<i>Deduct:-</i>			
P. Appropriations in Aid	230	339	1**
Net Total			
<i>Original</i>	<i>£38,050,000</i>		
<i>Supplementary</i>	<i><u>465,000</u></i>	38,515	22,854
SURPLUS TO BE SURRENDERED		£15,661,408	

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £1,358,000 and Prepayments (£128,000)

** Accrued Income (£1,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 12)		39
Prepayments		128
Accrued Income		1
Other Debit Balances:		
GTN Payments	807	
Recoupable Salaries	133	
Recoupable Travel Expenses	43	
Other Suspense Items	<u>12</u>	995
PMG Balance & Cash	2,425	
Less: Orders Outstanding	<u>1,183</u>	1,242
Exchequer Grant Undrawn		<u>14,364</u>
		16,769
Less Current Liabilities		
Accrued Expenses	1,358	
Other Credit Balances:		
Payroll Deductions	84	
Due to State (Note 13)	856	
Surplus to be Surrendered	<u>15,661</u>	<u>17,959</u>
Net Current Assets - Deficiency		<u>(1,190)</u>

Vote 6

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995¹

	Hardware /Software £'000	Furniture and Fittings £'000	GTN ² £'000	Office Equipment £'000	Total £'000
Cost or Valuation at 1 January 1995	2,079	1,650	1,241	232	5,202
Additions	690	204	38	262	1,194
Disposals	(93)	-	-	(14)	(107)
Revaluations	-	-	-	-	-
Gross Assets at 31 December 1995	<u>2,676</u>	<u>1,854</u>	<u>1,279</u>	<u>480</u>	<u>6,289</u>
Accumulated Depreciation					
Opening Balance at 1 January 1995	1,027	800	877	157	2,861
Depreciation for the year	516	186	149	78	929
Depreciation on Disposals	(89)	-	-	(9)	(98)
Cumulative Depreciation at 31 December 1995	<u>1,454</u>	<u>986</u>	<u>1,026</u>	<u>226</u>	<u>3,692</u>
Net Assets at 31 December 1995	<u>1,222</u>	<u>868</u>	<u>253</u>	<u>254</u>	<u>2,597</u>

Notes:

1. The opening balances for 1995 differ from the closing balances of 1994 because of the inadvertent omission of certain assets from the 1994 statement.
2. Government Telecommunications Network

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	447	The saving arose because a number of posts in various grades remained unfilled for short periods during 1995.
A.2.	(81)	The excess occurred due to an increase in EC and foreign travel during the year.
A.3.	130	Expenditure on training was lower than had been expected.
A.4.	(73)	The Department purchased a new telephone system in 1995, the cost of which exceeded that originally provided for in the estimate.
A.5.	443	Provision was made for the purchase of a cheque scanning storage and retrieval system for the Paymaster General's Office. This will not now be purchased until 1996.

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	33	Certain consultancy projects were not completed in 1995 and will not be paid for until 1996.
A.8.	180	Expenditure was below the demand because of: <ul style="list-style-type: none"> [1] progress being slower than expected in specifying and completing modifications to the new computerised payroll package - £76,000; [2] reduced expenditure on the Government Telecommunications Network (GTN) consequent on deferred investments pending clarification of the implications of adopting an alternative approach (Telecom Eireann's Virtual Private Network) - £84,000; [3] postponement of enhancements to the Personnel Administration System (PAS) - £20,000.
B.	110	Provision was made in this subhead for costs associated with the sale and restructuring of the State Banking Sector and costs arising from the disposal of the State's remaining shareholding in Irish Life. Decisions about the sale and restructuring of the State Banking Sector are still pending and consequently no expenditure was incurred in this regard. The excess required in respect of costs associated with the sale of the State's remaining shareholding in Irish Life was covered by savings on the State Banking Sector element of the subhead.
C.	297	Lower than expected demands were received from Departments for assistance on information technology initiatives (£140,000), training initiatives (£32,000) and strategic management consultancy (£125,000). Subhead C is used to subvent such initiatives across all Departments.
F.	235	The savings arose because many of the companies involved in the scheme performed better than expected. As the scheme continues to wind down variations from budget estimates become unavoidable since the cost becomes more dependent on the varying business performance of a smaller number of borrowers.
H.	15	There were fewer sittings of the Arbitration Board in 1995 than were expected and fewer cases for the Appeals Board.
I.	87	The Review Body was not reconstituted until the end of March 1995. The expected general review of remuneration of top public servants (which would have required the engagement of specialist assistance) was postponed, with precedence being given to a review of medical consultants.
J.	100	The contingency provided for part payment of Ireland's voluntary contribution of \$250,000 to the Second Account of the Common Fund for Commodities, demand for which did not arise in 1995.
K.	(18)	This subhead provides for the management expenses of ICC Bank associated with its administering of the For Teoranta portfolio. Precise expenditure levels are difficult to predict as they depend on the relative performance of the companies within the portfolio which varies from year to year.

Vote 6

Subhead	Less/(More) than Provided £'000	Explanation
L.	2,947	Expenditure was less than expected because of the need to undertake further study of a possible alternative approach to that originally envisaged in relation to the provision of voice and data telecommunications for the civil and public service. Consequently, preparatory work which would have necessitated some initial investment was not proceeded with. The alternative in question relates to the possible use of Telecom Eireann's virtual private network technology which is currently the subject of a joint study with Telecom Eireann. This study is now almost complete.
M.	10,000	A global provision of £10 million was made in respect of expected expenditure under the EU Community Initiatives for 1995. In the event, the appointment of intermediary bodies was not completed until late 1995 and no Departments drew down funds in time to incur expenditure.
N.	631	Savings arose because of delays in the following: <ol style="list-style-type: none"> (1) the approval of the INTERREG 2 and Maritime programmes and the appointment of the INTERREG Development Officer, and (2) the setting up of the Central Evaluation Unit and appointment of a Structural Funds Information Officer. <p>In addition, expenses of the Regional Authority EU Operational Committees were less than expected.</p>
O.	85	The saving arose because the panels from which determination committees are to be drawn under section 65 of the Stock Exchange Act, 1995 and section 74 of the Investment Intermediaries Act, 1995 had not been established.
Q.	13	Expenditure on the Ad Hoc Commission on Referendum Information and on the related publicity campaign was lower than expected, and certain payments will accrue in 1996.

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from An Post and Bord Telecom Éireann	16,000	26,180
2. Receipts from computer services rendered by Central Information Technology Service	13,000	9,737
3. Recoupment of salaries, <i>etc.</i> , of officers on secondment	87,000	115,538
4. Recoupment of certain travelling and subsistence expenses from the EU, <i>etc.</i>	14,000	65,761
5. Miscellaneous	<u>100,000</u>	<u>122,217</u>
Total	<u>£230,000</u>	<u>£339,433</u>

Explanation of Variations

1. Payments from An Post in respect of services provided by the Chief Medical Officer (CMO) in 1992 and 1993 were not received until 1995. The provision of services by the CMO to An Post and Telecom Eireann was terminated in November 1994.

3. The excess arose because salary costs that were paid out in the latter part of 1994 were not received until 1995.
4. Outstanding EU Receipts in respect of 1994 and airline discounts received in 1995 were higher than provided for.
5. The surplus was mainly due to unexpectedly high receipts from the sale of publications and redundant PC's.

5. COMMITMENTS

Global Commitments

(i) Subhead F

Under this scheme, the Exchequer assumed part (50% in respect of loans issued before 30 September 1985, 40% thereafter) of the credit risk on certain loans in the manufacturing and tourism sectors advanced by ICC Bank plc from its own funds. Although the scheme, which was initiated in 1980, was terminated in 1990, losses under it will continue to be drawn on the Vote pending the working through of the outstanding loans. It is not possible to estimate how much will fall to be met from the Vote during this period. At the end of 1995 the principal outstanding was £3.4 million.

(ii) Subhead K

The Exchequer is committed to paying ICC Bank plc a fee, calculated according to an agreed formula, for its management of the For Teoranta portfolio. This fee will be payable as long as the portfolio is under active management. This will be approximately £350,000 per year for a number of years.

(iii) Commitments on other subheads at year end amount to £257,000.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	170,964	152*	3	5,949
Overtime and extra attendance	256,457	217	8	10,278
Shift and roster allowances	73	2	-	-
Miscellaneous	27,196	19	-	-
Total extra remuneration	454,690	326*	12*	12,239*

* Certain individuals received more than one allowance.

Vote 6

7. MISCELLANEOUS ITEMS

This account includes expenditure of £159,415 in respect of 9 members of staff on loan without repayment, £56,457 of which is in respect of one officer on loan to the European Institute of Public Administration.

Subhead D (ESRI) - In addition to the sum expended under this Subhead, a sum of £31,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

Subhead E (IPA) - In addition to the sum expended under this Subhead, a sum of £39,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

A subvention of £5,203 was expended directly from the Training Initiatives Fund, Subhead C of the Vote, for the running of a service-wide training course on behalf of the Internal Audit Network of the Civil Service.

A total of £7,340 was spent on merit awards (i.e. seven individual awards ranging from £114 to £2,600 and two group awards of £83 and £343).

The 1996 Estimate Provision includes carry forward of savings of £684,000 from 1995 under the terms of the Administrative Budget Agreement.

Subhead F - The end of year for these loans is October. The 1995 outturn of £645,000 relates to the period 1 November 1993 to 31 October 1994. The accrued liability of £500,000 at end 1995 is for the period 1 November 1994 to 31 December 1995.

Subhead K - The end of year for these expenses is March. The 1995 outturn of £388,005 relates to the period 1 April 1994 to 31 March 1995. The accrued liability of £300,000 at end 1995 is for the period 1 April 1995 to 31 December 1995.

8. EU FUNDING

Subhead N - The outturn of £276,524 in this Subhead (Community Support Framework and Interreg Technical Assistance and Other Costs) is assisted by the European Regional Development Fund (ERDF).

9. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1995 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1995 £</i>	<i>Cumulative Expenditure to 31 December 1995 £</i>
Civil Service Arbitration Board	1950/51	2,272	385,784
Review Body on Higher Remuneration in the Public Sector	1969/70	107,480	1,112,415
Civil Service Appeals Board	1993	3,486	6,339

10. MISCELLANEOUS ACCOUNTS*Western Development Fund*

Responsibility for the Fund was transferred to the Vote for Enterprise and Employment (No. 34) with effect from 5 June 1993. The balance of £303,821 on hands at 4 June 1993 remained in the Account until December 1995 when it was surrendered to the Exchequer.

11. NATIONAL LOTTERY FUNDING

Subhead G - The expenditure of £108,943 out of a provision of £110,000 in respect of Gaeleagras na Seirbhíse Poiblí is entirely funded by the National Lottery.

Subhead R - The Grant-in-Aid of £250,000 to the Irish Institute for European Affairs is entirely funded by the National Lottery.

12. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	30
IT Consumables <i>etc.</i>	<u>9</u>
Total	<u>39</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	285
Pay Related Social Insurance	52
Pension Contributions	2
Retention Tax	<u>517</u>
Total	<u>856</u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Finance for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

Vote 7

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, etc.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A. Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	67,000	63,901	-
B. Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	12,897	12,621	-
C. <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,184	2,836	-
D. Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	11,856	8,816	-
E. Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	3	3	-
F. Pensions, Allowances and Gratuities in respect of unestablished officers and their spouses and children and other persons and payments in respect of transferred service	9,873	9,159	-
G. Injury Grants and Medical Fees	102	89	-
H. Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	15	12	-
I. Fees to Pensions Board	20	19	-
Gross Total	104,950	97,456	-
<i>Deduct:-</i>			
J. Appropriations in Aid	12,297	13,038	-
Net Total	92,653	84,418	-

SURPLUS TO BE SURRENDERED**£8,235,122**

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

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Suspense		7
PMG Balance & Cash	8,230	
Less: Orders Outstanding	<u>-</u>	<u>8,230</u>
		8,237
Less Current Liabilities		
Suspense	2	
Surplus to be Surrendered	<u>8,235</u>	<u>8,237</u>
Net Current Assets - Surplus		<u><u>-</u></u>

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

Subhead	Less/(More) than Provided £'000	Explanation
C.	348	The reduction during 1995 in the number of widows in receipt of ex-gratia pensions was greater than expected.
D.	3,040	Expenditure under this Subhead is very difficult to estimate accurately because it involves predicting the number of officers who will retire voluntarily or on ill-health grounds between 60 and 65, and the number of deaths in service.
F.	714	It is difficult to make precise estimates of the number and cost of new pensions and lump sums and of savings due to deaths among existing pensioners.
G.	13	Expenditure on Injury Warrants in respect of accidents on duty are subject to variation from year to year.

Vote 7

3. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 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).	2,000	2,608
2. Receipt from the Social Welfare Consolidation Act, 1993 (No. 38 of 1993) in respect of pension liability of staff.	5,000,000	5,000,046
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	60,000	80,000
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	6,600,000	6,868,140
5. Repayment of Gratuities, <i>etc.</i>	10,000	24,878
6. Purchase of Notional Service.	620,000	1,004,067
7. Miscellaneous	<u>5,000</u>	<u>57,929</u>
Total	<u>£12,297,000</u>	<u>£13,037,668</u>

Explanation of Variation

3. The number of staff on loan can vary from year to year making accurate estimation difficult.
5. It is impossible to forecast accurately the number and value of gratuities that are repaid each year.
6. It is difficult to predict how many will avail of the 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.

4. DETAILS OF EXTRA REMUNERATION

The provision for abatement of pension under Section 1 of the Pensions (Abatement) Act, 1965 was waived in the case of two retired civil servants, where special circumstances were deemed to apply.

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended in the year ended 31 December, 1995 compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	3,111	2,842	8
A.2. Travel and Subsistence	458	313	2
A.3. Incidental Expenses	80	69	(3)
A.4. Postal and Telecommunications Services	27	26	1
A.5. Office Machinery and other Office Supplies	191	161	1
A.6. Office Premises Expenses	60	33	4
A.7. Consultancy Services	200	43	22
Gross Total	4,127	3,487	35*
<i>Deduct:-</i>			
A.8. Appropriations in Aid	1,470	1,274	198
Net Total	2,657	2,213	(163)

SURPLUS TO BE SURRENDERED

£443,968

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £45,000 and Prepayments (£10,000)

Vote 8

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 8)		4
Prepayments		10
Accrued Income		198
Other Debit Balances:		
Suspense		4
PMG Balance & Cash	289	
Less: Orders Outstanding	<u>(120)</u>	169
Exchequer Grant Undrawn		<u>412</u>
		797
Less Current Liabilities		
Accrued Expenses	45	
Other Credit Balances:		
Suspense	5	
Payroll Deductions	18	
Due to State (Note 9)	119	
Surplus to be Surrendered	<u>444</u>	<u>631</u>
Net Current Assets - Surplus		<u>166</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1995	354	172	526
Additions	118	6	124
Disposals	(52)	-	(52)
Revaluations	-	-	-
Gross Assets at 31 December 1995	<u>420</u>	<u>178</u>	<u>598</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	180	31	211
Depreciation for the year	73	18	91
Depreciation on Disposals	<u>(45)</u>	-	<u>(45)</u>
Cumulative Depreciation at 31 December 1995	<u>208</u>	<u>49</u>	<u>257</u>
Net Assets at 31 December 1995	<u>212</u>	<u>129</u>	<u>341</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	269	Delays were encountered in filling vacancies.
A.2.	145	The lower level of activity arising from the delays in recruiting staff resulted in the ancillary expenditure provided for in these Subheads being less than expected.
A.3.	11	
A.5.	30	
A.6.	27	Additional office accommodation planned for occupation in 1995 did not become available resulting in savings on furniture and office overheads.
A.7.	157	It proved possible to complete the programme of Value for Money studies without recourse to the anticipated level of consultancy assistance required. In addition, a number of Value for Money studies which commenced in 1995 will not give rise to consultancy expenditure until 1996.

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipt of audit fees	1,420,000	1,206,856
2. Other Receipts	<u>50,000</u>	<u>66,830</u>
Total	<u>£1,470,000</u>	<u>£1,273,686</u>

Explanation of Variation

- Some audit fees billed were not received by year's end.
- The surplus was mainly due to increased revenue from the sales of publications and the sale of obsolete equipment.

5. COMMITMENTS

£4,000 approximately was committed at 31 December 1995 in respect of office equipment.

Vote 8

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	6,778	9	-	-
Overtime and extra attendance	2,150	5	-	-

7. MISCELLANEOUS ITEM

This account includes expenditure of £53,238 in respect of an officer on secondment with the Housing Finance Agency and two officers on loan to the Department of Agriculture, Food and Forestry on a repayment basis.

8. STOCKS

Stocks at 31 December 1995 comprise:

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

9. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	80
Pay Related Social Insurance	17
Pension Contributions	19
Withholding Tax	<u>3</u>
	<u>119</u>

JOSEPH J. MEADE
Accounting Officer
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
26th March 1996

**Certificate of Opinion to the Comptroller and Auditor General
- in accordance with Section 13 of the
Comptroller and Auditor General (Amendment) Act, 1993**

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, I have audited the Appropriation Account of the Vote for the Comptroller and Auditor General for 1995.

Respective Responsibilities of the Accounting Officer and Auditor

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the Appropriation Account. He is also responsible, inter alia, for the safeguarding of public funds and property under his control and for the regularity and propriety of all transactions in the Appropriation Account.

It is my responsibility to form an independent opinion, based on my audit, on the Appropriation Account and to report my opinion to you.

Basis of Opinion

I have audited the Appropriation Account in accordance with Auditing Standards issued by the Auditing Practices Board and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the Appropriation Account and assessment of the judgments made by the Accounting Officer in the preparation of the Appropriation Account.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the Appropriation Account is free from material misstatement, whether caused by fraud or other irregularity or error.

Opinion

In my opinion, the Appropriation Account of the Vote for the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995 and there are no matters on which I need to report pursuant to Section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

I have obtained all the information and explanations which I considered necessary for the purpose of my audit.

*Martin Smith
Deloitte & Touche
Chartered Accountants & Registered Auditors
Dublin 2
29th May 1996*

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Comptroller and Auditor General has been audited on my behalf by Martin Smith of Deloitte and Touche, Chartered Accountants and Registered Auditors. On the basis of his audit and certificate, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

Vote 9

OFFICE OF THE REVENUE COMMISSIONERS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	115,945	114,107	-
A.2. Travel and Subsistence	4,371	3,487	19
A.3. Incidental Expenses	4,150	4,199	168
A.4. Postal and Telecommunications Services	10,900	10,296	(402)
A.5. Office Machinery and Other Office Supplies	13,950	16,828	364
A.6. Office Premises Expenses	4,700	5,070	568
A.7. Consultancy Services	850	489	2
A.8. Machinery and Equipment for Security Printing and Stamping	550	409	14
A.9. Motor Vehicles	650	680	24
A.10. Law Charges, Fees and Rewards	3,000	2,039	59
A.11. Compensation and Losses	200	106	23
Gross Total	159,266	157,710	839*
<i>Deduct:-</i>			
A.12. Appropriations in Aid	17,879	17,678	357**
Net Total	141,387	140,032	482
SURPLUS TO BE SURRENDERED		£1,355,696	

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £1,641,000 and Prepayments (£802,000)

** Accrued Income (£412,000) and Deferred Income £55,000

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

In the Statement of Capital Assets (Note 3) the opening balances at 1 January 1995 for Gross Assets and Cumulative Depreciation have been re-stated to include window blinds and floor coverings, as indicated in the 1994 Appropriation Account. Systems are not sufficiently developed to include, in the Statement of Capital Assets, a figure for software developed "in house". A system is being put in place to capture this information for inclusion in future Appropriation Accounts.

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 9)		491
Prepayments		802
Accrued Income		412
Other Debit Balances:		
Voluntary Deduction Schemes Advances	1,216	
Shared Buildings Advances	240	
Advances to OPW for building works etc.	206	
Advances for Travel and Subsistence purposes	133	
Advances of Income Tax repayments to casual dockers	35	
Miscellaneous Suspense	38	
Recoupable Expenditure	<u>162</u>	2,030
PMG Balance & Cash	5,324	
Less: Orders Outstanding	<u>3,942</u>	1,382
Exchequer Grant Undrawn		<u>3,455</u>
		8,572
Less Current Liabilities		
Accrued Expenses	1,641	
Deferred Income	55	
Other Credit Balances:		
Payroll Deductions	2,348	
Due to State (Note 10)	2,883	
Vote Deposits	280	
Surplus to be Surrendered	<u>1,356</u>	<u>8,563</u>
Net Current Assets - Surplus		<u>9</u>

Vote 9

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	36,735	17,656	54,391
Additions	9,928	1,297	11,225
Disposals	(302)	(27)	(329)
Gross Assets at 31 December 1995	<u>46,361</u>	<u>18,926</u>	<u>65,287</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995 ¹	21,293	8,828	30,121
Depreciation for the year ²	8,613	1,893	10,506
Depreciation on Disposals	(260)	(13)	(273)
Cumulative Depreciation at 31 December 1995	<u>29,646</u>	<u>10,708</u>	<u>40,354</u>
Net Assets at 31 December 1995	<u>16,715</u>	<u>8,218</u>	<u>24,933</u>

Notes:

1. The opening balance for 1995 has been adjusted to take account of omissions as explained in Note 1.
2. Cars, vans and engines for boats have been depreciated on a straight line basis at an annual rate of 20%. Boats have been depreciated on a straight line basis at an annual rate of 10%.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.5	(2,878)	There was an increase in computer spending as provided for under Revenue's three year (1994-'96) Information Technology Plan which is rolled forward annually.
A.7	361	Less consultancy work was required than originally estimated.
A.8	141	Some items were delivered later than expected because of the specialised nature of the equipment.
A.10	961	Revenue Solicitor expenses were less than expected because of the satisfactory conclusion of a number of court cases. In addition, external solicitors' fees were lower than originally forecast.
A.11	94	A number of legal actions against the Revenue Commissioners, which were anticipated, did not materialise in 1995.

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for services relating to pay-related Social Insurance Scheme	15,174,000	15,174,000
2. Receipts for microfiche work relating to health boards and state-sponsored bodies	50,000	71,712
3. Moneys received for special attendance of officers	300,000	499,698
4. Fines, forfeitures, law costs recovered	1,500,000	942,897
5. Proceeds of customs sales	50,000	96,547
6. Recoupment of certain travel costs from the EU	35,000	114,232
7. Recoupment of salaries, <i>etc.</i> of officers on secondment	50,000	54,989
8. Bill of entry receipts	10,000	24,730
9. Receipts from sale of official cars	10,000	38,400
10. Inward Processing Compensatory Interest	400,000	279,744
11. Miscellaneous	<u>300,000</u>	<u>381,208</u>
Total	<u>£17,879,000</u>	<u>£17,678,157</u>

Explanation of Variation

2. The fee charged was increased in 1995.
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. Recoupment, in 1994, in respect of costs incurred that year was slower than had been anticipated. 1995 receipts were accordingly higher than had been expected.
8. Receipts vary with demand.
9. More cars were sold than expected.
10. Difficult to estimate receipts.
11. Receipts cannot be closely estimated.

6. COMMITMENTS

Commitments likely to materialise amount to £1,194,316.

Vote 9

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	651,286	774	-	-
Overtime and extra attendance	4,406,795	3,498	170	14,579
Shift and roster allowances	286,401	350	5	7,612
Miscellaneous	89,796	162	-	-
Total extra remuneration	5,434,278	3,802*	240*	16,787

* Some individuals received payments in more than one category.

8. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of £2,076,000 was included in the Estimate for 1996.

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

The cost of Revenue staff on loan to other Departments without recoupment was £183,662.

Payments totalling £1,020,292 were made to 908 staff in 1995 in compensation for significant alteration in terms of employment as a result of the Single European Market.

A sum of £48,300 was paid under Subhead A1 and £2,983 under Subhead A.11 in respect of an officer who was reinstated following Court proceedings.

Compensation of £18,789 was paid in respect of two accidents involving official cars. Medical and other expenses amounted to £1,100.

Compensation of £45,500 was paid in respect of three legal actions taken by taxpayers against the Revenue Commissioners. In one of these actions, the Revenue Commissioners were co-defendants and paid an element of the compensation.

A sum of £14,448 was charged to the Losses Subhead in respect of a longstanding deficit in Stamps Deposits.

9. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	340
IT Consumables <i>etc.</i>	50
Uniforms and Protective Clothing	<u>101</u>
	<u>491</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	2,216
Pay Related Social Insurance	499
Withholding Tax	73
Value Added Tax (Intra EU Acquisitions)	92
Perks Tax	<u>3</u>
	<u>2,883</u>

C. MacDOMHNAILL
Accounting Officer
OFFICE OF THE REVENUE COMMISSIONERS
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 11 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

Vote 10

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of Public Works: for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	17,565	16,824	-
A.2. Travel and Subsistence	1,434	1,343	107
A.3. Incidental Expenses	234	321	19
A.4. Postal and Telecommunications Services	920	957	4
A.5. Office Machinery and other Office Supplies	670	903	53
A.6. Office Premises Expenses	580	511	25
A.7. Consultancy Services	180	93	-
OTHER SERVICES			
B. President's Household Staff: Wages and Allowances	145	141	-
C. Miscellaneous Services at Visitor Centres	125	118	-
D. Purchase of Sites and Buildings	600	1,470	-
E. New Works, Alterations and Additions	28,700	31,570	358
F.1. Maintenance and Supplies	16,394	17,357	435
F.2. Government Supplies Agency	1,600	1,746	24
F.3. Rents, Rates, etc.	25,400	23,444	(4,401)
F.4. Fuel, Electricity, Water, Cleaning Materials, etc.	470	390	1
G. National Parks and Wildlife Service	9,987	7,567	107
H. Inland Waterways	8,066	7,246	55
I. Conservation Works (<i>National Lottery Funded</i>)	1,150	1,150	115
J. National Monuments and Historic Properties	21,750	20,915	262
K. Purchase and Maintenance of Engineering Plant and Machinery and Stores	1,400	1,418	33
L.1. Arterial Drainage - Surveys	276	656	25
L.2. Arterial Drainage - Construction Works	2,517	2,236	31
L.3. Arterial Drainage - Maintenance	5,250	5,461	172

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M. Zoological Society of Ireland	1,600	1,653	58
Gross Total	147,013	145,490	(2,517)*
<i>Deduct:-</i>			
N. Appropriations in Aid	12,450	12,951	1,161**
Net Total	134,563	132,539	(3,678)

SURPLUS TO BE SURRENDERED**£2,023,636**

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

Transferred to Statement of Current Assets and Liabilities are:

* Accrued Expenses £1,918,000 and pre-payments (£4,435,000)

** Accrued Income (£1,161,000)

NOTES**1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES****(a) Liabilities**

Liabilities are represented as certified invoices unpaid on 31 December 1995 which were paid during January 1996.

(b) The sum quoted for Prepayments in Note 2 is an estimate relating to Subheads A4, A5 and F3.

(c) Statement of Current Assets and Liabilities

As there is not a fully computerised accounting system in operation, estimates are used in this Statement.

(d) Valuation of Land and Buildings

Estimates of the value of buildings and lands have been given, based on building cost norms and standard land values. Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle. Estimates have not been included for certain miscellaneous properties and sites and they would require individual valuations, which it has not been possible to undertake.

Heritage properties, such as Parks and National Monuments, have not been valued.

(e) Depreciation**Vehicles**

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

Other Capital Assets

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

Vote 10

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 12)		5,429
Prepayments		4,435
Accrued Income		1,161
Central Bank Accounts Balances	12,500	
<i>Less: Orders Outstanding</i>	<u>6,523</u>	<u>5,977</u>
		17,002
Less Current Liabilities		
Accrued Expenses	1,918	
Other Credit Balances:		
Suspense	2,181	
Due to State (Note 13)	1,772	
Surplus to be Surrendered	<u>2,024</u>	<u>7,895</u>
Net Current Assets - Surplus		<u>9,107</u>

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Land & Buildings £'000	Plant & Machinery £'000	Office Equipment £'000	Furniture & Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	965,880	14,597	2,545	661	983,683
Additions	1,330	2,329	605	270	4,534
Disposals	-	(655)	(40)	-	(695)
Revaluations	<u>-</u>	<u>39</u>	<u>-</u>	<u>-</u>	<u>39</u>
Gross Assets at 31 December 1995	<u>967,210</u>	<u>16,310</u>	<u>3,110</u>	<u>931</u>	<u>987,561</u>
Accumulated Depreciation					
Opening Balance at 1 January 1995	-	7,497	1,193	57	8,747
Depreciation for the year	-	1,286	555	84	1,925
Depreciation on Disposals	<u>-</u>	<u>(537)</u>	<u>(35)</u>	<u>-</u>	<u>(572)</u>
Cumulative Depreciation at 31 December 1995	<u>-</u>	<u>8,246</u>	<u>1,713</u>	<u>141</u>	<u>10,100</u>
Net Assets at 31 December 1995	<u>967,210</u>	<u>8,064</u>	<u>1,397</u>	<u>790</u>	<u>977,461</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Proceeds from the sale of certain properties	859,713
Recovery of bond monies	107,000
Anonymous receipt	<u>1,000</u>
	<u>£967,713</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	91	The saving in travel and subsistence was due mainly to the non-filling of some posts in 1995.
A.3.	(87)	The excess was due largely to increased expenditure on staff training and the purchase of technical equipment.
A.5	(234)	The excess was due to accelerated progress on certain information technology projects.
A.6.	69	The saving was due to some minor improvement works not proceeding in 1995.
A.7.	86	The saving arose because progress on the following projects did not proceed as was anticipated: - Management Accounting System, production of electronic version of Statutes and review of Government Supplies Agency accounting requirements.
C.	7	The saving arose because the cost of providing Visitor Services was less than anticipated.
D.	(870)	The excess was due to the purchase of the Central Engineering Works, Inchicore.
E.	(2,870)	The excess was due mainly to unanticipated fire safety and security works and consequent refurbishment in the Four Courts area and in the Registry of Deeds and to extra structural and civil works at Dublin Castle, Ship Street site.
F.1.	(963)	The excess was due to payment of a number of outstanding service charges and to the purchase of materials for increased maintenance works for other Government Departments.
F.2.	(146)	The excess was due to an increase in the number and range of publications produced.
F.3.	1,956	The overall saving arose from: lower payments on decentralisation projects and lower than anticipated rental payments.
F.4.	80	The saving was due to milder weather conditions.
G.	2,420	The saving was made mainly in respect of the Wicklow and Burren, Co. Clare, National Parks.
H.	820	The saving was due to a delay in starting two major projects because of planning appeals.

Vote 10

Subhead	Less/(More) than Provided £'000	Explanation
L.1	(380)	The excess arose from the newly introduced programme of local flood relief schemes.
L.2.	281	The saving was due to re-deployment of staff from a drainage scheme to other works and a consequent reduction in the payment of redundancy.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Rents (including receipts from lettings of fishing rights, <i>etc.</i>)	1,500,000	1,623,529
2. Miscellaneous Services at Visitor Centres	145,000	124,772
3. Sales of Property	600,000	298,652
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	1,300,000	971,546
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	5,000,000	4,844,640
6. Fees, <i>etc.</i> , in connection with the operation of the Local Loans Fund	10,000	3,015
7. Charges at National Parks and Wildlife Sites	570,000	524,427
8. Charges at National Monuments and Historic Properties	1,575,000	2,244,177
9. Charges for use of Inland Waterways	200,000	178,355
10. Miscellaneous, including sales of produce and surplus stores, hire of plant, <i>etc.</i>	<u>1,550,000</u>	<u>2,138,260</u>
Total	<u>£12,450,000</u>	<u>£12,951,373</u>

Explanation of Variation

1. Recoveries in respect of Rents were higher than estimated.
2. Sales at Visitor Centres were lower than anticipated.
3. The shortfall in receipts is attributable to delays encountered in the sale of a number of properties.
4. Sales of Government Publications were less buoyant than expected.
6. Receipts from penal interest were less than anticipated.
7. Visitor numbers were less than expected.
8. Receipts at National Monuments and Historic Properties were in excess of the provision due to an increase in admission charges.
9. Receipts for use of Inland Waterways were lower than anticipated because the increase in traffic was less than projected.
10. The increase is due to the bringing to account of amounts outstanding in respect of previous years.

7. COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 1996 and subsequent years is given for the Building Maintenance service only and is estimated to be £89,000.

There are no commitments under grant subheads.

(B) Multi-annual Capital Commitments

The following table details expenditure in 1995 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1995.

	£
Expenditure	36,589,864
Commitments to be met in subsequent years	18,113,000

Expenditure was incurred on 7 projects during 1995 where the total estimated cost of the individual project will exceed £5 million. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/1994 £	Expenditure 1995 £	Subsequent Years £
Dublin Castle, Ship Street Range	6,541,571	3,388,465	145,000
Clock Tower - Chester Beatty	2,159,814	3,184,163	140,000
D/Defence GHQ	620,417	2,078,466	4,100,000
National Museum, Collins Barracks	9,899,739	2,260,679	286,000
National Gallery	5,846,047	191,179	100,000
Boyne Valley	3,564,064	1,431,274	3,617,000
Botanic Gardens, Curvilinear Range	3,926,719	1,006,508	163,000

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	103,663	103	1	5,992
Overtime and extra attendance	206,544	202	4	7,437
Shift and roster allowances	-	-	-	-
Miscellaneous	63,951	77	4	14,895
Total extra remuneration	374,158	*	*	14,895

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

Vote 10

9. MISCELLANEOUS ITEMS

Sums of £500 each were paid to thirty one officers and sums of £306 and £1,020 were paid to two other officers. These thirty three payments were made in recognition of exceptional performance of duty. (Administrative Budget Agreements Paragraph 7.1.4 and E101/1/92). Sums of £2,000 each were paid to four officers of Assistant Secretary and equivalent professional grades under the performance related bonus scheme. (E157/30/94 - Department of Finance sanctions of 15/11/94 and 26/7/95).

A total of £58,137 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work. (Department of Finance delegated sanction of 8/8/91 and sanction of 2/12/94).

Sums totalling £78,152 were paid in settlement of claims for personal injuries on State property. (Department of Finance delegated sanction of 8/8/91).

Sums totalling £43,286 were paid in settlement of claims for loss of or damage to personal property arising from the activities of this Office. (Department of Finance delegated sanction of 8/8/91).

Payments totalling £41,317 were made in respect of accidents involving State and other vehicles. (Department of Finance delegated sanction of 8/8/91).

An amount of £148,000 was paid to an individual for loss of productivity in his business as a result of the Boyne Drainage Scheme. (Sections 14, 15 and 16 of the Drainage Act 1945).

A house and small sculpture garden was accepted as a gift by the Minister for Arts, Culture and the Gaeltacht with the sanction of the Minister for Finance. (Department of Finance minute of 27/10/95).

Under the ACNAT/LIFE Scheme there was in 1995 expenditure of £1,642,358 on land purchase. This scheme is co-funded by the EU and Subhead G of the Vote. (Department of Finance sanction dated 14/5/93).

Expenditure in 1995 on services provided on a repayment basis included £1,454,342 on Prison Projects and £121,680 on Harbour Centres.

The sum of £15,000 was paid to a landowner in compensation for non-development of part of a bog, which is an ecologically important peatland site.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry-over of £714,000 from the Vote for 1995 was included in the Estimate for 1996.

10. EU FUNDING

The outturns shown for Subheads E, G, H and J include payments in respect of activities co-financed from the European Regional Development Fund and the Cohesion Fund.

An amount of £77,813 received from the ERDF and shown as appropriations in aid was in respect of Cross Border Programmes funded from the Vote in previous years.

11. MISCELLANEOUS ACCOUNTS

Receipts and payments in the year ended 31 December 1995 on the following two non-Voted Accounts:-

**Commissioners of Public Works in Ireland
(Acceptance of Trusteeship) Act, 1978, Barretstown Castle Trust**

	£
Balance at 1 January 1995	12,698 (Dr.)
Payments 1995	<u>1,526</u> 14,224
Receipts 1995	<u>12,250</u>
Balance at 31 December 1995	1,974 (Dr.)

Public Service Early Retirement Scheme

Balance at 1 January 1995	14,420 (Cr.)
Refund to the Department of Finance	14,420
Balance at 31 December, 1995	NIL

There were no payments under this Scheme in 1995.

12. STOCKS

As no detailed stock-takes were carried out at the year end, the stock figure included in the Statement of Current Assets and Liabilities has been estimated.

13. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	445
Pay Related Social Insurance	201
Pension Contributions	96
Withholding Tax	328
Loan Repayments	650
Receipts from sales of State property	<u>52</u>
	<u>1,772</u>

Vote 10

14. ANALYSIS OF NEW WORKS, ALTERATIONS AND ADDITIONS EXPENDITURE IN 1995

	Project	Estimate/Provision £	Outturn £
1.	Garda Stations: Erection of new buildings and major improvement schemes	4,500,000	4,609,868
2.	Employment Exchanges: Erection of new buildings and major improvement schemes	1,500,000	819,885
3.	Rationalisation of Office Accommodation	2,000,000	2,289,639
4.	Templemore GTC	-	70,715
5.	National Gallery: Refurbishment	250,000	191,179
6.	Botanic Gardens: Curvilinear Range	500,000	1,006,508
7.	Meteorological Office	-	23,053
8.	Dublin Castle: Clock Block	3,400,000	3,184,163
9.	Dublin Castle: Ship Street	1,850,000	3,388,465
10.	National Museum, Collins Barracks	3,840,000	2,260,679
11.	Defence GHQ	2,000,000	2,078,466
12.	Revenue: 14/15 O'Connell Street	2,500,000	2,747,647
13.	Royal Irish Academy	800,000	628,432
14.	Ordnance Survey Office	500,000	23,750
15.	OPW Depot, Trim	500,000	134,328
16.	Other Projects	<u>4,560,000</u>	<u>8,113,160</u>
	Total	<u>28,700,000</u>	<u>31,569,937</u>

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

Departments, etc.	Estimate/Provision £	Outturn £
Oireachtas	10,000	27,500
Taoiseach	1,188,000	1,010,058
Finance	1,100,000	895,633
Revenue	7,500,000	6,523,630
Office of Public Works	1,400,000	1,266,268
Ombudsman	120,000	111,250
Justice	3,700,000	3,474,634
Environment	840,000	781,520
Education	920,000	713,814
Foreign Affairs	670,000	730,963
Social Welfare	3,788,000	3,636,111
Health	180,000	121,895
Agriculture, Food & Forestry	1,500,000	1,100,503
Enterprise and Employment	900,000	886,885
Equality and Law Reform	188,000	190,770
Defence and Marine	410,000	435,435
Transport, Energy and Communications	516,000	833,866
Arts, Culture and Gaeltacht	390,000	438,759
Tourism and Trade	80,000	34,154
Ordnance Survey	-	13,961
Civil Service Commission	-	185,112
Director of Public Prosecutions	-	92
Comptroller and Auditor General	-	<u>30,820</u>
Total	<u>£25,400,000</u>	<u>23,443,633</u>

BRIAN MURPHY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 29 Marta 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraphs 8, 23 and 24 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

Vote 11

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,562	1,526	-
A.2. Travel and Subsistence	43	40	-
A.3. Incidental Expenses	90	90	9
A.4. Postal and Telecommunications Services	26	26	3
A.5. Apparatus and Chemical Equipment	478	477	45
A.6. Office Premises Expenses	102	100	10
OTHER SERVICES			
B. Research / Development Projects	83	39	5
Gross Total	2,384	2,298	72
<i>Deduct:-</i>			
C. Appropriations in Aid	105	84	13
Net Total	2,279	2,214	59
SURPLUS TO BE SURRENDERED	£65,133		

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

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Accrued Income		13
Other Debit Balances:		
Suspense	5	
Recoupable Travel Expenditure	<u>12</u>	17
PMG Balance & Cash	173	
Less: Orders Outstanding	<u>40</u>	133
Exchequer Grant Undrawn		<u>-</u>
		163
Less Current Liabilities		
Accrued Expenses	72	
Other Credit Balances:		
Research Contract	5	
Payroll Deductions	11	
Due to State (Note 9)	69	
Surplus to be Surrendered	<u>65</u>	<u>222</u>
Net Current Assets - Deficiency		<u>(59)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000
Cost or Valuation at 1 January 1995	538
Additions	<u>235</u>
Gross Assets at 31 December 1995	<u>773</u>
Accumulated Depreciation	
Opening Balance at 1 January 1995	108
Depreciation for the year	<u>155</u>
Cumulative Depreciation at 31 December 1995	<u>263</u>
Net Assets at 31 December 1995	<u>510</u>

Vote 11

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	44	Expenditure from this subhead is dependent on funding from the EU which is taken in as Appropriations in Aid (See Subhead C, parts 3 and 4). In 1995, only £49,000 approximately of the expected £83,000 was received, as a Research Budget which was submitted to the EU under the Fourth Framework Project was unsuccessful. Of the £49,000 received and lodged to Appropriations-in-Aid, £39,000 was spent during 1995. The balance of £10,000 is accounted for by £5,000 in respect of equipment delivered too late in 1995 to be paid for (see Closing Accruals) and £5,000 worth of equipment which was not received until 1996 (see Commitments - Note 5).

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for various analyses, examinations, tests, etc.	22,000	23,488
2. Recoupment of certain travelling expenses	-	10,778
3. Recoupment from EU for Research/Development Project	22,000	3,743
4. Fees for CAP analyses	<u>61,000</u>	<u>45,603</u>
Total	<u>£105,000</u>	<u>£83,612</u>

Explanation of Variation

- The amount realised was in respect of recoupment of travel expenses undertaken prior to 1995.
- A Research Budget was submitted to the EU under the Fourth Framework Project which if successful would have resulted in EU funding being received. However the final decision was not made until after the Estimates were published and it was unsuccessful. (See also Subhead B).
- The estimate was based on the projected level of samples of Agricultural goods, which attract an export refund, that would be submitted to the Laboratory during 1995. However, the level of sampling was less than the projected (See also Subhead B).

5. COMMITMENTS

Orders for equipment to the value of £29,693 was entered into during 1995. This equipment was delivered in early 1996.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	8,855	16	-	-
Overtime and extra attendance	10,865	7	-	-
Total extra remuneration	19,720	21*	-	-

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

7. MISCELLANEOUS ITEMS

The 1996 Estimate includes carry forward of savings of £42,000 from 1995 under the terms of the Administrative Budget Agreement.

In addition to the expenditure under Subhead A.3 (Incidental Expenses) a sum of £1,899.52 was charged to suspense pending receipt of a subvention of £22,000 from the Training Initiatives Fund, Subhead C of the Vote of the Minister for Finance.

8. EU FUNDING

Expenditure from Subhead B is funded from (a) EEC Council Regulation 386/90 and (b) Fourth Framework Project.

9. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	33
Pay Related Social Insurance	29
Value Added Tax	2
Pension Contributions	<u>5</u>
	<u>69</u>

DR. MÁIRE C. WALSH
Accounting Officer
STATE LABORATORY
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, for Secret Service.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruas £'000
Secret Service	270	243	-
SURPLUS TO BE SURRENDERED	£26,656		

The Statement of Accounting Policies and Principles and Notes 1 and 2 form part of this Account.

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
PMG Balance & Cash	27	
<i>Less: Orders Outstanding</i>	<u>-</u>	<u>27</u>
		27
Less Current Liabilities		
Surplus to be Surrendered		<u>27</u>
Net Current Assets - Surplus		<u><u>NIL</u></u>

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

The estimate is necessarily conjectural.

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
29 March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have been furnished with certificates from the responsible Ministers which support the expenditure shown in the Account. On the basis of these certificates, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£5,188,000		
<i>Supplementary</i>	<u>220,000</u>	5,408	5,610
A.2. Travel and Subsistence	140	85	2
A.3. Incidental Expenses	140	163	17
A.4. Postal and Telecommunications Services	165	164	10
A.5. Office Machinery and other Office Supplies	343	467	16
A.6. Office Premises Expenses	187	76	10
A.7. Consultancy Services	175	52	25
OTHER SERVICES			
B. Fees to Counsel			
<i>Original</i>	£1,500,000		
<i>Supplementary</i>	<u>1,500,000</u>	3,000	2,806
C. General Law Expenses			
<i>Original</i>	£1,300,000		
<i>Supplementary</i>	<u>100,000</u>	1,400	1,419
D. Defence of Public Servants	5	-	-
E. Contributions to International Organisations	8	7	-
F. Law Reform Commission (Grant-in-Aid)	501	452	-
Gross Total			
<i>Original</i>	£9,652,000		
<i>Supplementary</i>	<u>1,820,000</u>	11,472	11,301
Deduct:-			
G. Appropriations in Aid			
<i>Original</i>	£200,000		
<i>Less Supplementary</i>	<u>70,000</u>	130	96
Net Total			
<i>Original</i>	£9,452,000		
<i>Supplementary</i>	<u>1,890,000</u>	11,342	11,205
SURPLUS TO BE SURRENDERED		£136,919	

Vote 13

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £626,000 and Prepayments (£6,000)

** Accrued Income (£10,000)

NOTES**1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995**

	£'000	£'000
Current Assets		
Stocks (Note 10)		5
Prepayments		6
Accrued Income		10
Other Debit Balances:		
Strategic Management Initiatives	11	
Escheated Estates	6	
Recoupable Travel Expenditure	3	
Other Suspense Items	4	24
PMG Balance & Cash	876	
Less: Orders Outstanding	<u>420</u>	456
Exchequer Grant Undrawn		<u>-</u>
		501
Less Current Liabilities		
Accrued Expenses	626	
Other Credit Balances:		
Due to State (Note 11)	306	
Payroll Deductions	33	
Provincial State Solicitors	4	
Surplus to be Surrendered	<u>137</u>	<u>1,106</u>
Net Current Assets - Deficiency		<u>(605)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	103	94	197
Additions	<u>262</u>	<u>36</u>	<u>298</u>
Gross Assets at 31 December 1995	<u>365</u>	<u>130</u>	<u>495</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	52	16	68
Depreciation for the year	<u>70</u>	<u>9</u>	<u>79</u>
Cumulative Depreciation at 31 December 1995	<u>122</u>	<u>25</u>	<u>147</u>
Net Assets at 31 December 1995	<u>243</u>	<u>105</u>	<u>348</u>

3. EXTRA EXCHEQUER RECEIPTS

Chief State Solicitors Office / State Property Act 1954 - £6,192

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2	55	Expenditure under this subhead was less than expected because planned visits to Law Offices in other jurisdictions did not materialise.
A.3	(23)	The increase in expenditure was due to the ongoing expansion of services for the Office, particularly in the library area i.e. increases in purchases of text books, on line databases etc.
A.5	(124)	The purchase of equipment for additional staff and the expansion of back-up services for the Office proceeded more rapidly than expected.
A.6	111	Additional accommodation within Government Buildings was not obtained as expected in the course of 1995.
A.7	123	When the estimate was being framed consideration was given to the cost of sourcing Information Technology (IT) expertise. Subsequently the high level of service on IT matters provided by the Central IT Services of the Department of Finance at no charge to this Office resulted in savings.
B.	194	It is not easy to quantify this subhead with great accuracy as the throughput of cases through the Courts and the volume of actions initiated against the State is outside the control of this Office.
F.	49	The savings occurred because work on the publication of a number of reports did not proceed at the rate originally expected.

Vote 13

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Costs and Fees received by the Chief State Solicitor, etc.	<u>£130,000</u>	<u>£95,653</u>

Explanation of Variation

Moneys recovered under this heading are generally made up of costs awarded to the State by the Courts, adjustments to State Solicitor Petty Cash accounts, EU refunds in respect of travel and subsistence, refunds of telephone calls, etc. It is not possible to forecast with any accuracy what amounts will be recovered in any year.

6. COMMITMENTS

A commitment of £19,000 has been entered into for drafting services to be provided in 1996.

7. MATURED LIABILITIES

Matured liabilities undischarged at the year end amounted to £573,958.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	35,816	51	-	-
Overtime and extra attendance	56,245	63	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	92,061	85*	-	-

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

9. MISCELLANEOUS ITEMS

Two retired civil servants in receipt of civil service pensions were re-employed on a fee basis in 1995 and received sums of £57,013 and £53,114 respectively as remuneration in respect of services rendered.

A sum of £11,371 was received from the Strategic Management Fund, Subhead C. of the Vote for the Office of the Minister for Finance. However the subvention was not credited to the account until 1996.

10. STOCKS

Stocks at 31 December 1995 comprised:

	£'000
Stationery	5

11. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	169
Retention Tax	103
Pay Related Insurance	19
Pension Contributions	<u>15</u>
	<u>306</u>

JAMES HAMILTON
Accounting Officer
OFFICE OF THE ATTORNEY GENERAL
29th March 1996.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

Vote 14

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	781	773	-
A.2. Travel and Subsistence	13	8	-
A.3. Incidental Expenses	63	55	(2)
A.4. Postal and Telecommunications Services	57	28	1
A.5. Office Machinery and Other Office Supplies	31	32	7
A.6. Office Premises Expenses	76	79	14
Other Services			
B. Fees to Counsel	2,130	1,959	569
C. General Law Expenses	250	437	1,409
D. State Pathology	120	101	6
Gross Total	3,521	3,472	2,004*
<i>Deduct:-</i>			
E. Appropriations in Aid	16	25	33**
Net Total	3,505	3,447	1,971

SURPLUS TO BE SURRENDERED

£58,072

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £2,010,000 and Prepayments (£6,000)

** Accrued Income (£33,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 8)		11
Prepayments		6
Accrued Income		33
PMG Balance & Cash	552	
Less: Orders Outstanding	<u>70</u>	482
Exchequer Grant Undrawn		<u>7</u>
		539
Less Current Liabilities		
Accrued Expenses	2,010	
Other Credit Balances:		
Payroll Deductions	3	
Due to State (Note 9)	428	
Surplus to be Surrendered	<u>58</u>	<u>2,499</u>
Net Current Assets - Deficiency		<u>(1,960)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	159	176	335
Additions	14	16	30
Disposals	<u>(10)</u>	<u>-</u>	<u>(10)</u>
Gross Assets at 31 December 1995	<u>163</u>	<u>192</u>	<u>355</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995 ¹	118	68	186
Depreciation for the year	18	15	33
Depreciation on Disposals	<u>(8)</u>	<u>-</u>	<u>(8)</u>
Cumulative Depreciation at 31 December 1995	<u>128</u>	<u>83</u>	<u>211</u>
Net Assets at 31 December 1995	<u>35</u>	<u>109</u>	<u>144</u>

Note:

1. The differences between the 1 January 1995 opening balances for Cost or Valuation, and Accumulated Depreciation, and the closing balances at 31 December 1994, arose from the inadvertent omission of certain assets from the 1994 Statement, in relation to the State Pathologist's Office.

Vote 14

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

Subhead	Less/(More) than Provided £'000	Explanation
A.4.	29	The saving mainly arose due to the postponement of the purchase of certain mailroom equipment.
B.	171	The savings arose because fees which had reached the payment stage by the year end were less than expected.
C.	(187)	The excess was due to an unexpected increase in costs awarded against the DPP in Judicial Review and other criminal cases.
D.	19	The appointment of a Deputy State Pathologist in June 1995 resulted in a saving on the full-year cost as provided in the estimate.

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Revised</u> £
Recovery of legal costs and post-mortem fees	<u>16,000</u>	<u>24,388</u>

Explanation of Variation

The surplus was due to certain payable orders, issued in 1994, being cancelled as out of date in 1995.

5. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is £761,000 - the commitments arise from briefs issued to counsel but not yet finalised.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	19,772	16	1	8,931
Overtime and extra attendance	9,638	16	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	29,410	20*	1	8,931

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

7. MISCELLANEOUS ITEM

In addition to the outturn shown in Subhead A.3. - Incidental Expenses, a sum of £5,900 was received from the Strategic Management Fund, Subhead C. of the Vote for the Office of the Minister for Finance (No. 6).

8. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	9
IT Consumables <i>etc.</i>	1
Laboratory Supplies	<u>1</u>
Total	<u>11</u>

9. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	24
Pay Related Social Insurance	3
Pension Contributions	3
Retention Tax	<u>398</u>
Total	<u>428</u>

MICHAEL LIDDY
Accounting Officer
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
25th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Director of Public Prosecutions for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	8,756	8,617	-
A.2. Travel and Subsistence	723	684	31
A.3. Incidental Expenses			
<i>Original</i> £685,000			
<i>Supplementary</i> <u>150,000</u>	835	868	31
A.4. Postal and Telecommunications Services	174	193	3
A.5. Office Machinery and other Office Supplies	200	199	2
A.6. Office Premises Expenses	270	418	28
A.7. Consultancy Services	1	-	-
A.8. Stores and Equipment	2,600	2,630	31
OTHER SERVICES			
B. Valuation Tribunal	175	138	1
C. Fees to Counsel and other Legal Expenses	50	21	-
Gross Total			
<i>Original</i> £13,634,000			
<i>Supplementary</i> <u>150,000</u>	13,784	13,768	127*
<i>Deduct:-</i>			
D. Appropriations in Aid	4,700	4,780	2,896**
Net Total			
<i>Original</i> £8,934,000			
<i>Supplementary</i> <u>150,000</u>	9,084	8,988	(2,769)
SURPLUS TO BE SURRENDERED		£96,478	

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £154,000 and Prepayments (£27,000)

** Accrued Income (£2,918,000) and Deferred Income £22,000

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

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

Ordnance Survey Office

A number of items of specialist non-standard equipment have been valued at either estimated realisable value or residual value where it is felt that depreciated historical cost would not be appropriate. These items have been valued using these bases at £106,405 at 31st December 1995 and are included under the heading of Office Equipment in the Statement of Capital Assets.

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

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 9)		1,130
Accrued Income		2,918
Prepayments		27
Other Debit Balances:		
Imprest Accounts	<u>34</u>	34
PMG Balance & Cash	232	
Less: Orders Outstanding	<u>209</u>	23
Exchequer Grant Undrawn		<u>400</u>
		4,532
Less Current Liabilities		
Accrued Expenses	154	
Deferred Income	22	
Other Credit Balances:		
Due to State (Note 10)	273	
Payroll Deductions	84	
Suspense: Corine Project	2	
Surplus to be Surrendered	<u>96</u>	<u>631</u>
Net Current Assets - Surplus		<u><u>3,901</u></u>

Vote 15

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1995*	11,582	683	253	12,518
Additions	1,309	91	13	1,413
Disposals	(6)	(8)	(25)	(39)
Revaluations**	<u>107</u>	-	-	<u>107</u>
Gross Assets at 31 December 1995	<u>12,992</u>	<u>766</u>	<u>241</u>	<u>13,999</u>
Accumulated Depreciation				
Opening Balance at 1 January 1995*	6,746	311	151	7,208
Depreciation for the year	2,131	74	22	2,227
Depreciation on Disposals	(6)	(4)	(21)	(31)
Cumulative Depreciation at 31 December 1995	<u>8,871</u>	<u>381</u>	<u>152</u>	<u>9,404</u>
Net Assets at 31 December 1995	<u>4,121</u>	<u>385</u>	<u>89</u>	<u>4,595</u>

* Cost and accumulated depreciation at 1 January 1995 have been adjusted to take account of the assets of the Valuation Tribunal.

** The revaluation comprises mainly Ordnance Survey Software/Hardware upgrades included in annual maintenance contracts.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1	139	Savings on pay resulted from the loss of a number of staff who had not been replaced by the end of 1995.
A.2	39	Travel and subsistence claims submitted in 1995 were lower than anticipated
A.3	(33)	In addition to the amount expended under this subhead, a sum of £8,000 was received from the Training Initiatives Fund, Subhead C of the Finance Vote. The excess on this subhead arose because expenditure on incidentals was higher than expected.
A.4	(19)	The excess is mainly attributable to telephone services. The existence of six regional Ordnance Survey Offices has resulted in increased telephone charges.
A.6	(148)	Maintenance costs in both offices were higher than anticipated in 1995.
B.	37	The costs associated with running the Tribunal were not as high as anticipated.
C.	29	Fees to Counsel and other Legal Expenses were lower than expected.

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Valuation Office		
1. Valuation Tribunal Appeal Fees	40,000	24,850
2. Valuation Certificate Fees	45,000	46,313
3. Valuation Revision Fees	300,000	253,659
4. Commissioners Appeal Fees	100,000	84,436
5. Miscellaneous	15,000	50,895
Ordnance Survey		
6. Sales of Maps	2,300,000	1,396,388
7. Royalty Fees	1,390,000	1,802,877
8. Fees for Contract Mapping	500,000	1,089,545
9. Miscellaneous	<u>10,000</u>	<u>31,344</u>
Total	<u>£4,700,000</u>	<u>£4,780,307</u>

Explanation of Variation

1. The number of Tribunal Appeals was less than expected.
3. The number of revision requests was less than expected.
4. The level of Appeals to the Commissioner was lower than anticipated.
5. By its nature this subhead does not lend itself to accurate estimation.
6. Receipts from the sale of maps were lower than expected.
7. Updated royalty contracts negotiated during 1995 yielded additional receipts.
8. Receipts from contract work were greater than anticipated.
9. By its nature this subhead does not lend itself to accurate estimation.

6. COMMITMENTS

At 31 December 1995, commitments totalled £930,000 (£889,000 - Ordnance Survey and £41,000 Valuation Office), most of which relates to IT maintenance contracts.

Vote 15**7. DETAILS OF EXTRA REMUNERATION**

	Total Amount Paid £	Total No. Of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	35,038	70	-	-
Overtime and extra attendance	196,550	171	4	6,479
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	231,588	*	4	6,479

* 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.

8. MISCELLANEOUS ITEMS**Ordinance Survey Debtor Balances**

As per Department of Finance sanction dated 7 March 1996 an amount of £50,737 has been written off in relation to seven debtors in liquidation. Four of the seven had balances owing in excess of £5,000.

9. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Ordinance Survey Map Stocks	1,002
Ordinance Survey Consumable Stocks	117
Valuation Office Consumable Stocks	9
Valuation Tribunal Consumable Stocks	<u>2</u>
	<u><u>1,130</u></u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	149
Pay Related Social Insurance	34
Withholding Tax	3
VAT	54
Pension Contributions	<u>33</u>
Total	<u>273</u>

JAMES ROGERS
Accounting Officer
VALUATION AND ORDNANCE SURVEY
27th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Valuation and Ordnance Survey for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

Vote 16

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,773	1,801	-
A.2. Travel and Subsistence	118	82	1
A.3. Incidental Expenses	101	133	5
A.4. Postal and Telecommunications Services	166	127	3
A.5. Office Machinery and Other Office Supplies	243	311	(7)
A.6. Office Premises Expenses	143	192	9
A.7. Fees to Examiners, <i>etc.</i>	159	208	7
A.8. Advertising, Printing and Examinations	610	404	59
Gross Total	3,313	3,258	77*
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1	6	-
Net Total	3,312	3,252	77
SURPLUS TO BE SURRENDERED	£59,677		

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

Transferred to the Statement of Assets and Liabilities as:

*Accrued Expenses £91,752 and Prepayments (£14,396)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 7)		65
Prepayments		14
Other Debit Balances		33
PMG Balance & Cash	124	
Less: Orders Outstanding	<u>101</u>	23
Exchequer Grant Undrawn		<u>49</u>
		184
Less Current Liabilities		
Due to State (Note 8)	27	
Accrued Expenses	92	
Other Credit Balances	19	
Surplus to be Surrendered	<u>60</u>	<u>198</u>
Net Current Assets - Deficiency		<u>(14)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	608	271	879
Additions	<u>169</u>	<u>152</u>	<u>321</u>
Gross Assets at 31 December 1995	<u>777</u>	<u>423</u>	<u>1,200</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	347	132	479
Depreciation for the year	<u>151</u>	<u>42</u>	<u>193</u>
Cumulative Depreciation at 31 December 1995	<u>498</u>	<u>174</u>	<u>672</u>
Net Assets at 31 December 1995	<u>279</u>	<u>249</u>	<u>528</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	36	This saving arose from a deferral of a number of competitions from 1995 to 1996 as a result of the Government embargo on recruitment.

Vote 16

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(32)	This excess was due largely to the increased expenditure on staff training in pursuit of Strategic Management Initiative objectives.
A.4.	39	This saving arose from lower postal and telephone costs as a result of the deferral of a number of competitions due to be held in 1995. (See A.2 Subhead).
A.5.	(68)	This excess arose from the purchase of Information Technology equipment. Replacement of equipment was brought forward due to technical difficulties with older machines.
A.6.	(49)	This excess arose due to unscheduled upgrading of reception and interview facilities in pursuit of SMI objectives.
A.7.	(49)	This excess arose due to development and consultancy fees for the AO, AP and Third Secretary Competitions.
A.8.	206	This saving arose from the deferral of a number of competitions from 1995 to 1996. (See A.2 Subhead)

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from County and County Borough Councils, Harbour Authorities (No.39 of 1926 (Sec.12) and No.9 of 1946 (Sec.38))	1,000	£321
2. Miscellaneous	-	1,065
Total	<u>£1,000</u>	<u>£1,386</u>

Explanation of Variation

- The extra receipts primarily comprised of residual amounts for 1994 due to the Local Appointments Commission (No. 39 of 1926 (Sec. 12) and No. 9 of 1946 (Sec. 38)).

5. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	25,189	30	-	-
Overtime and extra attendance	53,749	83	1	5,849
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	78,938	89*	1	5,849

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

6. MISCELLANEOUS ITEMS

A sum of £39 was written off in respect of salary suspense (S.28/1/78).

A sum of £119 was written off in respect of Withholding Tax (S.28/1/78)

A retired Civil Servant received £7,712 remuneration for services rendered from Subhead A.7. - Fees to Examiners, *etc.*

In addition to the amount expended under Subhead A.7. - Fees to Examiners, *etc.*, a sum of £5,386 was received from the Strategic Management Initiative Fund, Subhead C. of the Vote for the Minister for Finance.

7. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	54
IT Consumables <i>etc.</i>	10
Miscellaneous	<u>1</u>
	<u>65</u>

8. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	16
Pay Related Social Insurance	(5)
Pension Contributions	3
Withholding Tax	<u>12</u>
	<u>26</u>

JOSEPH BOYLE
Accounting Officer
CIVIL SERVICE COMMISSION
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

Vote 17

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted for the salaries and expenses of the Office of the Ombudsman and the Public Offices Commission.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1. Salaries, Wages and Allowances				
	<i>Original</i>	£930,000		
	<i>Less Supplementary</i>	<u>11,000</u>	919	855
A.2. Travel and Subsistence		32	29	1
A.3. Incidental Expenses		62	64	1
A.4. Postal and Telecommunications Services		43	39	1
A.5. Office Machinery and other Office Supplies				
	<i>Original</i>	£49,000		
	<i>Supplementary</i>	<u>13,000</u>	62	62
A.6. Office Premises Expenses		24	21	3
A.7. Consultancy and Legal Fees				
	<i>Original</i>	£17,000		
	<i>Supplementary</i>	<u>4,000</u>	21	21
PUBLIC OFFICES COMMISSION				
B.1. Salaries, Wages and Allowances				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>20,000</u>	20	10
B.2. Travel and Subsistence				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>1,000</u>	1	-
B.3. Incidental Expenses				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>6,000</u>	6	-
B.4. Postal and Telecommunications Services				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>1,000</u>	1	1
B.5. Office Machinery and other Office Supplies				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>20,000</u>	20	-
B.6. Office Premises Expenses				
	<i>Original</i>	£NIL		
	<i>Supplementary</i>	<u>20,000</u>	20	-

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.7. Consultancy and Legal Fees				
Original	£NIL			
Supplementary	<u>1,000</u>	1	-	1
Total				
Original	£1,157,000			
Supplementary	<u>75,000</u>	1,232	1,102	12
SURPLUS TO BE SURRENDERED		£130,397		

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

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 7)		4
Other Debit Balances:		
Suspense		2
PMG Balance & Cash	78	
Less: Orders Outstanding	<u>18</u>	60
Exchequer Grant Undrawn		<u>98</u>
		164
Less Current Liabilities		
Accrued Expenses	12	
Other Credit Balances:		
Due to State (Note 8)	22	
Payroll Deductions	7	
Training Initiatives Fund	1	
Surplus to be Surrendered	<u>130</u>	<u>172</u>
Net Current Assets - Deficiency		<u>(8)</u>

Vote 17

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	197	70	267
Additions	39	2	41
Disposals	(1)	-	(1)
Gross Assets at 31 December 1995	<u>235</u>	<u>72</u>	307
Accumulated Depreciation			
Opening Balance at 1 January 1995	137	34	171
Depreciation for the year	34	7	41
Cumulative Depreciation at 31 December 1995	<u>171</u>	<u>41</u>	<u>212</u>
Net Assets at 31 December 1995	<u>64</u>	<u>31</u>	<u>95</u>

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of £950 was received in 1995 in respect of sales of the annual report of the Ombudsman.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1	64	The saving arose as a result of expenditure being less than expected, largely due to unavoidable delays in filling vacant posts.
B.1	10	The Public Offices Commission was established on 1 November 1995, but the Supplementary Estimate by which its funding was provided was not approved until 13 December 1995.
B.5	2	
B.6.	20	

The savings arose because the necessary arrangements for the filling of posts (B.1), the provision of office accommodation (B.5) and the purchase of equipment (B.6), could not be completed by year end.

5. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	8,586	10	-	-
Overtime and extra attendance	13,594	16	1	7,671
Total extra remuneration	22,180	18*	1	8,550

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

6. MISCELLANEOUS ITEMS

The 1996 Estimate includes a carry forward of savings of £113,000 from 1995 under the terms of the Administrative Budget Agreement.

A sum of £500 was spent on merit awards (*i.e.* five individual awards of £100).

In addition to the amount expended under Subhead A.3. - Incidental Expenses, a sum of £3,328 was received from the Training Initiatives Fund and a sum of £630 was received from the Strategic Management Fund, both from Subhead C. of the Vote for the Office of the Minister for Finance (No. 6).

7. STOCKS

Stocks at 31 December 1995 comprise:

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

8. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	18
Pay Related Social Insurance	1
Pension Contributions	<u>3</u>
	<u>22</u>

PAT WHELAN
Accounting Officer
OFFICE OF THE OMBUDSMAN
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

TRANSPORT, ENERGY AND COMMUNICATIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	15,651	15,973	-
A.2. Travel and Subsistence	745	727	30
A.3. Incidental Expenses	887	1,015	50
A.4. Postal and Telecommunications Services	619	636	40
A.5. Office Machinery and Other Office Supplies	1,285	698	67
A.6. Office Premises Expenses	403	444	44
A.7. Consultancy Services			
<i>Original</i>	<i>£2,328,000</i>		
<i>Supplementary</i>	<i><u>650,000</u></i>	2,978	2,419
A.8. Equipment, Stores and Maintenance	1,069	914	(321)
OTHER SERVICES			
ENERGY			
B.1. Geological Survey	120	117	(141)
B.2. Energy Conservation	2,704	1,892	-
B.3. Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	1,100	1,100	-
B.4. Bord na Móna - Grants for Private Bog Development	200	200	47
B.5. Radiological Emergency Protection Plan	115	115	-
B.6. Farm Electrification Grant Scheme	200	200	-
B.7. Delineation of the Continental Shelf	1,000	987	378
ROAD AND RAIL TRANSPORT			
C.1. Grants to Córas Iompair Éireann			
<i>Original</i>	<i>£99,500,000</i>		
<i>Supplementary</i>	<i><u>3,000,000</u></i>	102,500	102,500
C.2. Traffic Management Schemes	400	400	-
C.3. Galway-Aran Ferry Service (Subvention)			
<i>Original</i>	<i>£625,000</i>		
<i>Supplementary</i>	<i><u>25,000</u></i>	650	646

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
C.4. Expenses associated with Dublin Light Rail			
<i>Original</i>	<i>£750,000</i>		
<i>Less Supplementary</i>	<i><u>750,000</u></i>	-	-
CIVIL AVIATION			
D.1. Aircraft Accident Investigation Insurance	335	225	(206)
D.2. Special Promotion Measure for Shannon Airport	1,800	1,800	186
D.3. Essential Air Services Programme for Regional Airports	1,500	1,500	-
D.4. Irish Aviation Authority Safety Audit			
<i>Original</i>	<i>£100,000</i>		
<i>Less Supplementary</i>	<i><u>100,000</u></i>	-	-
D.5. Payments to the Irish Aviation Authority in respect of exempt Services			
<i>Original</i>	<i>£1,000,000</i>		
<i>Supplementary</i>	<i><u>240,000</u></i>	1,240	-
MISCELLANEOUS			
E.1. Subscriptions to International Organisations			
<i>Original</i>	<i>£4,515,000</i>		
<i>Less Supplementary</i>	<i><u>767,000</u></i>	3,748	3,722
			(1,943)
E.2. Miscellaneous Services	268	253	-
E.3. Payments to An Post, Telecom and Irish Aviation Authority for Pre-Vesting day Pension Liability			
<i>Original</i>	<i>£24,100,000</i>		
<i>Supplementary</i>	<i><u>1,500,000</u></i>	25,600	25,591
Gross Total			
<i>Original</i>	<i>£163,319,000</i>		
<i>Supplementary</i>	<i><u>3,798,000</u></i>	167,117	165,314
			(1,529)*
<i>Deduct:-</i>			
F. Appropriations in Aid			
<i>Original</i>	<i>£32,452,000</i>		
<i>Less Supplementary</i>	<i><u>5,475,000</u></i>	26,977	26,621
Net Total			
<i>Original</i>	<i>£130,867,000</i>		
<i>Supplementary</i>	<i><u>9,273,000</u></i>	140,140	138,693
			(2,863)
SURPLUS TO BE SURRENDERED		£1,447,101	

Vote 18

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

Transferred to the Statement of Current Assets and Liabilities as:

- * Accrued Expenses £1,199,515 and Prepayments (£2,728,750)
- ** Accrued Income (£1,333,534)

NOTES**1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995**

	£'000	£'000
Current Assets		
Stocks (Note 12)		345
Prepayments		2,729
Accrued Income		1,334
Other Debit Balances:		
Retirement Lump Sum	152	
Department of Marine	45	
Recoupable Expenditure	21	
Miscellaneous	<u>208</u>	426
PMG Balance & Cash	5,207	
Less: Orders Outstanding	<u>(3,630)</u>	1,577
Exchequer Grant Undrawn		<u>724</u>
		7,135
Less Current Liabilities		
Accrued Expenses	1,200	
Other Credit Balances:		
Payroll Deductions	149	
Due to State (Note 13)	565	
Minerals Compensation	70	
EC Authorisations/Passenger Licences	90	
Miscellaneous	405	
Surplus to be Surrendered	<u>1,447</u>	<u>3,926</u>
Net Current Assets - Surplus		<u><u>3,209</u></u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Furniture and Fittings £'000	Office Equipment £'000	Motor Vehicles £'000	Land and Buildings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	748	5,660	145	714	7,267
Additions	195	397	20	-	612
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Gross Assets at 31 December 1995	<u>943</u>	<u>6,057</u>	<u>165</u>	<u>714</u>	<u>7,879</u>
Accumulated Depreciation					
Opening Balance at 1 January 1995 ¹	139	3,067	119	37	3,362
Depreciation for the year	85	871	13	-	969
Depreciation on Disposals	-	-	-	-	-
Cumulative Depreciation at 31 December 1995	<u>224</u>	<u>3,938</u>	<u>132</u>	<u>37</u>	<u>4,331</u>
Net Assets at 31 December 1995	<u>719</u>	<u>2,119</u>	<u>33</u>	<u>677</u>	<u>3,548</u>

Note:

- 1 The opening balance for 1995 has been adjusted to take account of omissions/deletions on the 1994 account that came to light in 1995.

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of £28,000, paid to the Department of Finance as an Exchequer Extra Receipt, arises from an accounting error whereby a payment issued twice from a Subhead of the Department's Vote in prior years instead of from a suspense account.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.5	587	A saving occurred because planned purchase of IT equipment did not take place due to a delay in tendering procedures.
B.2	812	The saving was due mainly to under-expenditure on the Irish Energy Centre's Energy Efficiency Investment Support Scheme caused by a time lag from the energy audit stage to commissioning of the relevant plant.
D.1	110	No claims were made from the policy in 1994/95 and a premium reduction was negotiated with the suppliers of the insurance cover as a result.
E.2	15	A saving occurred primarily because no expenditure arose on the acquisition of lands at State Airports which offset higher than anticipated expenditure on the maintenance of an impounded aircraft and the making safe of abandoned mine workings.

Vote 18

5. APPROPRIATIONS IN AID

		Estimated £	Realised £
1.	Surplus on Aer Rianta c/p Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at airports		
	<i>Original</i> £10,000,000		
	<i>Supplementary</i> <u>1,000,000</u>	11,000,000	11,005,596
2.	Recoupment for Seconded Staff	110,000	72,376
3.	Road Transport Licences	492,000	581,740
4.	Receipts for data provided by the Meteorological Service	5,600,000	5,243,917
5.	Wireless Examination Fees and Transmitting Permits		
	<i>Original</i> £2,294,000		
	<i>Less Supplementary</i> <u>1,250,000</u>	1,044,000	1,024,067
6.	Telecommunications Licence Fees	5,000	13,000
7.	Receipts from Relay Licence Fees and MMDS Operators	1,650,000	1,484,474
8.	Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Act, 1960		
	<i>Original</i> £1,766,000		
	<i>Supplementary</i> <u>800,000</u>	2,566,000	2,768,262
9.	Receipts from EU in respect of specific surveys		
	<i>Original</i> £8,000		
	<i>Less Supplementary</i> <u>8,000</u>	-	-
10.	Geological Survey, receipts from sale of aerial photographs, maps, etc.	46,000	50,404
11.	Irish Aviation Authority, refund of contributions to International Organisations		
	<i>Original</i> £2,500,000		
	<i>Less Supplementary</i> <u>837,000</u>	1,663,000	1,733,853
12.	Irish Aviation Authority, recoupment of rents, etc.		
	<i>Original</i> £400,000		
	<i>Supplementary</i> <u>580,000</u>	980,000	980,250
13.	Irish Aviation Authority, associated costs		
	<i>Original</i> £630,000		
	<i>Supplementary</i> <u>240,000</u>	870,000	898,775
14.	Recoupment of costs of studies of electricity industry		
	<i>Original</i> £1,000,000		
	<i>Less Supplementary</i> <u>1,000,000</u>	-	-
15.	Recoupment from EU of air fares in respect of official travel	10,000	23,689
16.	Miscellaneous Receipts		
	<i>Original</i> £5,941,000		
	<i>Less Supplementary</i> <u>5,000,000</u>	941,000	740,491
	Total	<u>£26,977,000</u>	<u>£26,620,894</u>

Explanation of Variations

2. The shortfall relates to delayed receipt of recoupment costs.
3. The excess relates to a higher than anticipated demand for road haulage licences.
4. The estimate of receipts, which was based on the exceptionally high level of receipts in 1994, was not realised.
6. The excess was due to a higher than expected number of licence applications.
7. The shortfall arises from the delay in payment of some licence fees.
8. The excess was due to the issue and extension of a number of authorisations, stimulated by a new licensing round and an increase in exploration activity.
15. The excess arose because of the higher than anticipated level of refunds in relation to travel in 1994.
16. The shortfall arises from the deferral of part payment for the second mobile telephone operator licence.

6. COMMITMENTS

(A) Global Commitments

- (i) Procurement Subheads: £4,258,881
(ii) Grant Subheads: £2,483,000

(B) Multi-Annual Capital Commitments

NIL

7. MATURED LIABILITIES UNDISCHARGED

The total amount of matured liabilities undischarged at 31 December, 1995 was £475,059.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	126,584	125	3	8,046
Overtime and extra attendance	560,628	348	38	14,204
Shift and roster allowances	1,183,795	212	144	11,898
Miscellaneous	-	-	-	-
Total extra remuneration	1,871,007	*	*	14,204

* A total figure would not be meaningful as some staff may be included in all four categories.

Vote 18

9. MISCELLANEOUS ITEMS

The Administrative Budget allocation for the Department for 1995 was £22,987,000. The allocation was adjusted by £650,000 by Supplementary Estimate, giving a total Budget of £23,637,000. The total saving was £811,000, of which £436,000 was carried forward to 1996.

Subhead E.2 includes expenditure on subsidised transport of Immigration Officials (£610) and Customs and Excise Staff (£1,678).

In addition to the amount expended under Subhead A.1, a sum of £135,000 was received from the Vote for Increases in Remuneration and Pensions (Vote 45).

An amount of £33,400 was received from the Department of Finance under the Strategic Management Initiative Programme.

A total of £42,261 was paid from Subhead A.3 in respect of legal costs awarded against the Department.

10. EU FUNDING

EU Grant Aid Payments were made to CIE during 1995 under the following measures:

	£
INTERREG I Initiative	143,284
Community Support Framework	8,543
Operational Programme for Transport	10,527,221
Cohesion Funds	<u>168,557</u>
Total	£10,847,605

EU Funding received under the Economic Regional Development Fund amounted to £5,232,294 as follows:

	£
An Post	1,125,707
Bord Gais	720,184
Aer Rianta	2,879,120
Irish National Petroleum Corporation	284,921
Irish Energy Centre	144,592
Electricity Supply Board	<u>77,770</u>
Total	£5,232,294

11. STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31 DECEMBER, 1995

Bula, Ltd.	£956,296
Interest accrued as at 31 December, 1995	£7,403,609

12. STOCKS

Stocks at 31 December 1995 comprised:

	£'000
Stationery	46
IT consumables, etc.	16
Publications	109
Specialised consumables	<u>174</u>
	<u>£345</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1995 comprised:

	£'000
Income Tax	186
Pay Related Social Insurance	134
Withholding Tax	103
Value Added Tax	1
Pension Contributions	<u>141</u>
	<u>£565</u>

JOHN LOUGHREY

Accounting Officer

DEPARTMENT OF TRANSPORT, ENERGY AND COMMUNICATIONS

29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport, Energy and Communications for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 25 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	8,476	8,325	-
A.2. Travel and Subsistence	616	507	48
A.3. Incidental Expenses	623	498	(7)
A.4. Postal and Telecommunications Services	773	746	32
A.5. Office Machinery and Other Office Supplies	1,134	1,017	8
A.6. Office Premises Expenses	323	295	6
A.7. Consultancy Services	50	30	-
A.8. Payments to the Incorporated Council of Law Reporting for Ireland	40	24	8
A.9. Forensic Science Laboratory	1,187	1,124	3
OTHER SERVICES			
B. Commissions and Special Inquiries	35	75	6
C. Legal Aid - Criminal (No. 12 of 1962)	6,500	7,987	9
D.1. Compensation for Personal Injuries Criminally Inflicted	4,000	2,588	566
D.2. The Irish Association for Victim Support	130	130	-
E. Garda Complaints Board	477	468	5
F. Office of the Data Protection Commissioner	301	275	8
G. Refugee Board	1	-	-
Gross Total	24,666	24,089	692*
<i>Deduct:-</i>			
H. Appropriations in Aid	761	821	49
Net Total	23,905	23,268	643
SURPLUS TO BE SURRENDERED	£637,304		

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £734,000 and Prepayments (£42,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 10)		236
Prepayments		42
Accrued Income		49
Other Debit Balances:		
Imprests	50	
Advance to OPW	20	
Suspense	<u>127</u>	197
PMG Balance & Cash	1,219	
Less: Orders Outstanding	<u>864</u>	355
Exchequer Grant Undrawn		<u>544</u>
		1,423
Less Current Liabilities		
Accrued Expenses	734	
Other Credit Balances:		
Due to State (Note 11)	384	
Payroll Deductions	58	
Suspense	17	
Surplus to be Surrendered	<u>637</u>	<u>1,830</u>
Net Current Assets - Deficiency		<u>(407)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	1,723	1,208	2,931
Additions	878	54	932
Disposals	<u>(27)</u>	<u>(3)</u>	<u>(30)</u>
Gross Assets at 31 December 1995	<u>2,574</u>	<u>1,259</u>	<u>3,833</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995 ¹	928	513	1,441
Depreciation for the year	506	126	632
Depreciation on Disposals	<u>(13)</u>	<u>(2)</u>	<u>(15)</u>
Cumulative Depreciation at 31 December 1995	<u>1,421</u>	<u>637</u>	<u>2,058</u>
Net Assets at 31 December 1995	<u>1,153</u>	<u>622</u>	<u>1,775</u>

Note:

- 1 The opening balance for 1995 has been adjusted to take account of omissions/deletions on the 1994 account that came to light in 1995.

Vote 19

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>135,000</u>	<u>168,364</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	151	In addition to the amount expended under this subhead a sum of £95,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
A.3.	125	The saving arose because expenditure on both Immigration Legal Fees and cleaning was less than anticipated. In addition to the amount expended a sum of £2,500 was received from the Training Initiatives Fund. (Subhead C of the Vote for the Office of the Minister for Finance).
A.7.	20	The saving arose when a provision of £20,000 for once off consultancies was not required.
A.8.	16	The saving arose partly because the Council did not expend the allocation provided for the publication of legal text books and partly because full costs for Council staff were not brought to account in 1995.
B.	(40)	The excess arose due to the setting up during 1995 of two new Commissions for which provision had not been made. (Note 8 refers).
C.	(1,487)	It is difficult to estimate expenditure under this subhead, it depends on the number of cases in which legal aid is granted by the Courts and upon other factors which are largely outside the control of the Department.
D.1	1,412	The saving arose because the arrangements for paying a number of pending awards, where the applicants had been made Wards of Court, could not be finalised in 1995, and also because a higher than anticipated number of awards were appealed.
F.	26	A provision to allow for more intensified pursuance of non-registered data controllers was not fully operational throughout 1995.

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Film Censorship Fees (cash)	500,000	512,164
2. Data Protection Fees	181,000	202,046
3. Miscellaneous Receipts	<u>80,000</u>	<u>106,953</u>
Total	<u>£761,000</u>	<u>£821,163</u>

Explanation of Variation

2. The levels of registration with the Data Protection Commissioner are increasing faster than anticipated due to increased personal data usage.
3. Receipts under this heading fluctuate and are difficult to estimate accurately.

6. COMMITMENTS**Global Commitments**

Contracted Commitments at 31 December 1995 amount to £136,490.

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	53,143	32	4	5,955
Overtime and extra attendance	186,747	230	5	9,370
Shift and roster allowances	-	-	-	-
Miscellaneous	134,469	200	-	-
Total extra remuneration	374,359	358*	8	14,718*

* Certain individuals received more than one allowance.

8. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1995 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Cumulative Expenditure to 31 December 1995 £</i>
Criminal Injuries Compensation Tribunal	1974	313,563
Inquiry into Violence at Lansdowne Road	1995	8,174
International Body on Arms Decommissioning	1995	33,160

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £348,000 was included in the estimate for 1995.

Vote 19

Ex-gratia payments totalling £14,290 were made to 10 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).

A payment of £20,131 was made in respect of a claim arising out of an injury received by an officer while on duty (S.13/8/78).

A total of £20,863 was paid to a retired Civil Servant in receipt of a Civil Service Pension who was re-employed on various duties during 1995.

10. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	63
IT Consumables <i>etc.</i>	3
Forensic Consumables	<u>170</u>
	<u>236</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	203
Pay Related Social Insurance	39
Pension Contributions	22
Withholding Tax	117
Firearms Certs	<u>3</u>
	<u>384</u>

TIM DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Justice for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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; for payment of a grant-in-aid; and for the payment of a repayable advance.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £302,030,000			
<i>Less Supplementary</i> <u>90,000</u>	301,940	298,059	-
A.2. Travel and Subsistence	9,200	9,854	1,144
A.3. Incidental Expenses			
<i>Original</i> £2,410,000			
<i>Supplementary</i> <u>91,000</u>	2,501	2,408	93
A.4. Postal and Telecommunications Services	5,586	5,475	308
A.5. Office Machinery and Other Office Supplies	7,715	4,323	13
A.6. Maintenance of Garda Premises	3,000	3,775	90
A.7. Consultancy Services	1,450	100	-
A.8. Station Services	5,182	5,586	295
OTHER SERVICES			
B. Clothing and Accessories	2,250	1,765	-
C. St. Paul's Garda Medical Aid Society (Grant-in-Aid)	29	29	-
D. Transport	8,710	10,331	288
E. Communications and Other Equipment	5,380	4,982	218
F. Aircraft	1	-	-
G. Superannuation, <i>etc.</i>	69,000	68,027	-
H. Witnesses' Expenses	360	391	34
I. Compensation	6,000	6,167	226
Gross Total			
<i>Original</i> £428,303,000			
<i>Supplementary</i> <u>1,000</u>	428,304	421,272	2,709*
<i>Deduct:-</i>			
J. Appropriations in Aid	15,650	14,900	178
Net Total			
<i>Original</i> £412,653,000			
<i>Supplementary</i> <u>1,000</u>	412,654	406,372	2,531
SURPLUS TO BE SURRENDERED	£6,281,606		

Vote 20

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £2,799,000 and Prepayments (£90,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 9)		5,473
Prepayments		90
Accrued Income		178
Other Debit Balances:		
Imprests	3,477	
Suspense	502	
Court Lodgments	603	
Advance to OPW	215	
Voluntary Payroll Deductions	<u>1,322</u>	6,119
PMG Balance & Cash	11,698	
Less: Orders Outstanding	<u>7,747</u>	3,951
Exchequer Grant Undrawn		<u>6,096</u>
		21,907
Less Current Liabilities		
Accrued Expenses	2,799	
Other Credit Balances:		
Due to State (Note 10)	8,791	
Voluntary Payroll Deductions	1,065	
Garda Reward Fund	19	
Suspense	9	
Surplus to be Surrendered	<u>6,282</u>	<u>18,965</u>
Net Current Assets - Surplus		<u><u>2,942</u></u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Vehicles and Equipment £'000 ²	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	13,914	17,207	3,611	34,732
Additions	4,632	4,079	199	8,910
Disposals	(2,336)	-	-	(2,336)
Gross Assets at 31 December 1995	<u>16,210</u>	<u>21,286</u>	<u>3,810</u>	<u>41,306</u>
Accumulated Depreciation				
Opening Balance at 1 January 1995 ¹	7,063	9,237	1,806	18,106
Depreciation for the year	2,942	3,784	381	7,107
Depreciation on Disposals	(1,465)	-	-	(1,465)
Cumulative Depreciation at 31 December 1995	<u>8,540</u>	<u>13,021</u>	<u>2,187</u>	<u>23,748</u>
Net Assets at 31 December 1995	<u><u>7,670</u></u>	<u><u>8,265</u></u>	<u><u>1,623</u></u>	<u><u>17,558</u></u>

Notes:

1. The opening balance for 1995 has been adjusted to take account of omissions/deletions on the 1994 account that came to light in 1995.
2. Vehicles purchased prior to 1990 are not valued in this statement
3. The Minister for Justice owns 9 Garda Stations, the remainder are either State owned or leased by the State.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(654)	The excess arose because of increased homicide investigations, crime investigations abroad and presidential visits abroad.
A.5.	3,392	The saving arose because the purchase of computer equipment did not proceed as anticipated.
A.6.	(775)	The building projects dealt with under this subhead are of a minor maintenance nature and are very large in number. It is difficult to project in advance the total cost of the works.
A.7.	1,350	The saving arose due to the non-placement of the consultancy contract for the design and building phase of Garda I.T. Central Records Systems.
A.8.	(404)	The excess was mainly due to the expansion of contract cleaning services to new and refurbished stations, the provision of medical examinations and vaccines to members participating in UN missions, and also to the Hepatitis B vaccination programme.

Vote 20

B.	485	Although contracts were placed in 1995 to the value of the full allocation, the saving arose when manufacturers were unable to supply the required goods by the year end.
D.	(1,621)	The excess was mainly due to the purchase of extra vehicles in connection with our EU presidency and the replacement of high mileage cars in the fleet. The higher maintenance and running costs of high mileage vehicles in the fleet also contributed to the excess.
E.	398	The saving arose when equipment, due for delivery in 1995 was delivered and paid for in 1994. In addition progress in relation to the Closed Circuit Television scheme did not reach a stage where the entire allocation was required.
H.	(31)	Expenditure under this subhead is difficult to estimate accurately. It depends on the volume of court cases heard, the number of witnesses called, and the level of expenses claimed.

4. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to the Garda Síochána Spouses' and Childrens' Pensions Scheme	5,790,000	5,829,652
2. Contributions to the Garda Síochána Pensions Scheme	5,293,000	5,095,450
3. Miscellaneous Receipts	3,817,000	3,224,507
4. Receipts from Banks in respect of Cash Escort Services	<u>750,000</u>	<u>750,000</u>
Total	<u>£15,650,000</u>	<u>£14,899,609</u>

Explanation of Variation

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

Miscellaneous receipts comprise the following:

	£
Repayment of advances under subhead A.2.	20,069
Payment for services rendered by the Gardaí	393,269
Recovery in respect of damage to official vehicles and other Garda property	90,728
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	976,129
Fees for accident and malicious damage reports	375,048
Centage charge to Insurance Companies for collection of insurance premiums	61,441
Recoupment of Salaries	10,649
Recovery of witnesses' expenses	42,509
Contributions for quarters	127,250
Taxi Licence fees	879,274
Unclassified items	<u>248,141</u>
	<u>£3,224,507</u>

5. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 1995 amount to £2,655,904.

(B) Multi-Annual Capital Commitments

1995 Expenditure £'000	1996 Commitments £'000
1,735	69

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

In one hundred and nineteen accidents involving Garda Síochána vehicles, damage and other costs amounting to £126,393 was attributable to Garda personnel (S.13/7/63).

In one hundred and twenty five accidents involving Garda Síochána vehicles, damage and other costs amounting to £101,369 was not attributable to Garda personnel. In eighty six cases compensation totalling £63,688 was recovered (S.13/7/63).

In twenty two accidents involving Garda Síochána vehicles, damage and other costs amounting to £18,631 was partly attributable to Garda Personnel (S.13/7/63).

In sixty one accidents involving Garda Síochána vehicles, damage and other costs amounting to £54,748 was charged where responsibility has yet to be assigned (S.13/7/63).

In two hundred and five cases involving damage amounting to £113,593 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In six cases compensation totalling £1,255 was recovered (S.13/7/63).

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	59,052	146	-	-
Overtime and extra attendance	16,807,125	10,214	693	19,260
Shift and roster allowances	39,306,527	10,847	1,078	7,055
Miscellaneous	26,104,144	12,684	139	12,076
Total extra remuneration	82,276,848	12,684*	1,846	26,589*

* Certain individuals received more than one allowance.

Vote 20

8. MISCELLANEOUS ITEMS

Sums of £11,892, £24,796 and £13,312 were charged to Subhead A.4. in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society, respectively (S.13/6/84).

A total of £21,376 was paid to retired Civil Servants in receipt of Civil Service pensions, who were re-employed on various duties during 1995.

Sums of £22,870 and £47,931 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).

A repayable advance of £90,880 was made to the Garda Federation from Subhead A.3. of the Vote.

Compensation and legal costs totalling £1,468,697 and ranging from £22 to £165,000 were paid in two hundred and thirty five cases in respect of claims for personal injuries resulting from accidents involving Garda vehicles (S.13/8/78, S.16/1/67).

Payments totalling £742,005 and ranging from £231 to £134,948 were made in fifty three instances, where civil actions were taken against the State from actions taken by Gardaí in the performance of their duties (S.13/8/78, S.13/14/76, S.13/4/89).

Ex-gratia payments totalling £35,607 and ranging from £2,081 to £8,241 in respect of legal expenses were made to seven Gardaí where legal action was taken against them arising from actions taken by them in the performance of their duties (E.122/6/86).

Payments totalling £111,921 and ranging from £6,329 to £37,500 were made in respect of claims arising out of injuries received by seven Gardaí while on duty (S.13/8/78).

Payments totalling £95,580 and ranging from £6,488 to £38,326 were made to six civilians in respect of injuries received as a result of accidents on Garda premises (S.13/8/78).

Payments totalling £89,601 and ranging from £163 to £78,000 were made in four instances following legal action taken by Gardaí (S.13/8/78, S.12/14/76).

Garda transport was made available to Prisons personnel to convey prisoners to Court *etc.* without charge.

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment (S.4/17/63).

Air Corps helicopters and aircraft were availed of by Garda personnel during 1995 without payment.

A sum of £47,881 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 £40,834 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 £21,854 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).

9. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	111
Armoury	754
Technical Bureau	100
Clothing	3,254
Radio Components	116
Transport Stock	118
Equipment (Misc.)	<u>1,020</u>
	<u><u>5,473</u></u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Retention Tax	12
Income Tax	5,954
PRSI	1,193
Firearms Certs	863
Motor Tax	314
Weights & Measures	<u>455</u>
	<u><u>8,791</u></u>

11. GARDA SÍOCHÁNA REWARD FUND 1995

The following statement shows the total receipts proper to the Fund for the year 1995, the amount of payments in that period and the balance of the Fund at 31st December 1995.

	£
Balance brought forward on 1st January 1995	71,903
Receipts for year ended 31st December 1995	<u>15,852</u>
	87,755
Payments for year ended 31st December 1995	<u>10,553</u>
Balance on 31st December 1995	<u><u>77,202</u></u>

The receipts into the fund for the year amounted to £15,852 as shown hereunder:

Receipts from disciplinary measures	11,383
Revenue Rewards	3,906
Fishery Rewards	<u>563</u>
	<u><u>15,852</u></u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 26 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

Vote 21

PRISONS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Prison Service, probation and welfare staff and other expenses in connection with prisons, including places of detention; for probation and welfare services; and for payment of a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	72,035	73,783	-
A.2. Travel and Subsistence	706	875	64
A.3. Incidental Expenses	2,150	2,902	187
A.4. Postal and Telecommunications Services	592	612	44
A.5. Office Machinery and Other Office Supplies	709	469	(9)
OTHER SERVICES			
B. Buildings and Equipment	15,140	10,611	38
C. Prison Services, etc.	8,000	8,748	213
D. Manufacturing Department and Farm	490	315	3
E.1. Probation and Welfare Services - Salaries, Wages and Allowances	6,230	5,349	-
E.2. Probation and Welfare Services - Operating Expenses	1,270	1,101	31
E.3. Probation and Welfare Services - Services to Offenders	3,801	3,015	36
F. Community Service Orders Scheme	715	696	61
G. Educational Services	395	398	17
H. Prison Officers Medical Aid Society (Grant-in-Aid)	285	285	-
Gross Total	112,518	109,159	685*
<i>Deduct:-</i>			
I. Appropriations in Aid	950	1,081	65
Net Total	111,568	108,078	620
SURPLUS TO BE SURRENDERED		£3,489,610	
Estimated daily average number of prisoners	2,260		
Actual daily average number of prisoners	2,109		

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

Transferred to statement of Current Assets and Liabilities as:

* Accrued Expenses £741,000 and Prepayments (£56,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 8)		-
Prepayments		56
Accrued Income		65
Other Debit Balances:		
Imprests	569	
Advances to OPW	39	
Court Lodgments	2	
Suspense	<u>68</u>	678
PMG Balance & Cash	4,412	
Less: Orders Outstanding	<u>2,729</u>	1,683
Exchequer Grant Undrawn		<u>3,460</u>
		5,942
Less Current Liabilities		
Accrued Expenses	741	
Other Credit Balances:		
Due to State (Note 9)	1,832	
Voluntary Payroll Deductions	499	
Surplus to be Surrendered	<u>3,490</u>	<u>6,562</u>
Net Current Assets - Deficiency		<u>(620)</u>

Vote 21

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	3,599	1,089	4,688
Additions	856	325	1,181
Disposals	(1)	(1)	(2)
Gross Assets at 31 December 1995	<u>4,454</u>	<u>1,413</u>	<u>5,867</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995 ¹	738	259	997
Depreciation for the Year	889	141	1,030
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 1995	<u>1,627</u>	<u>400</u>	<u>2,027</u>
Net Assets at 31 December 1995	<u><u>2,827</u></u>	<u><u>1,013</u></u>	<u><u>3,840</u></u>

Notes:

- 1 The opening balance for 1995 has been adjusted to take account of omissions/deletions on the 1994 account that came to light in 1995.
- 2 The Minister for Justice owns 12 places of detention:

Arbour Hill	Cork Prison	Fort Mitchel
Limerick Prison	Loughan House	Mountjoy
Portlaoise	Shanganagh Castle	St Patrick's Institution
Shelton Abbey	Training Unit	Wheatfield Place of Detention

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(169)	The excess was mainly due to the expenditure on Home Travel, associated with prisoner escorts, being greater than anticipated.
A.3.	(752)	The excess was mainly due to expenditure on Compensation, Uniforms and Escort and Conveyance of Prisoners being greater than anticipated. In addition to the amount expended under this subhead a sum of £3,000 was received from the Training Initiatives Fund (Subhead C of the Vote for the Office of the Minister for Finance).
A.5.	240	The saving was mainly due to expenditure on Computer Equipment and Photocopying being less than anticipated.

B.	4,529	Expenditure was less than anticipated due to a decision to defer the building of a new male prison at Castlereagh and a new female prison at Cowley Place and the need to defer certain planned refurbishment works due to increased pressure on all existing prison accommodation.
C.	(748)	The excess arose because expenditure on services for prisoners (including victualling, clothing, medical supplies etc.) was greater than anticipated.
D.	175	The saving arose primarily because workshops at Mountjoy Prison were closed for a period during 1995 for refurbishment and redevelopment.
E.1.	881	The saving arose because the recruitment and appointment of Probation and Welfare Officers did not proceed as anticipated.
E.2.	169	Expenditure was less than anticipated due to the recruitment of additional staff not proceeding as planned.
E.3.	786	The saving arose because the development of certain projects did not progress sufficiently to incur expenditure in the 1995 financial year.

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	610,000	626,522
2. European Social Fund	105,000	106,774
3. Miscellaneous	<u>235,000</u>	<u>347,407</u>
Total	<u>£950,000</u>	<u>£1,080,703</u>

Explanation of Variation

- The amount of £0.107m received from the ESF and shown as Appropriations in Aid was included in the recorded expenditure from Subheads A.1 and C in 1993, 1994 and 1995.
- It is difficult to estimate receipts accurately under this heading.

5. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 1995 amount to £371,500.

(B) Multi-Annual Capital Commitments

1995 Expenditure £'000	1996 Commitments £'000	1997 Commitments £'000
3,813	3,784	-

Vote 21

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. Of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	45,558	100	1	6,343
Overtime and extra attendance	16,262,598	2,449	1,547	36,253
Shift and roster allowances	6,993,527	2,249	65	5,867
Miscellaneous	5,273,901	2,533	12	6,758
Total extra remuneration	28,575,584	2,536*	1,561*	43,022*

* Certain individuals received more than one allowance.

7. MISCELLANEOUS ITEMS

Payments totalling £244,698 and ranging from £3,514 to £37,064 were made in respect of claims arising out of injuries received by fourteen Prison Officers and two Trades Officers while on duty (S.13/8/78).

Payments totalling £168,605 and ranging from £657 to £24,291 were made in relation to claims arising out of injuries received by twenty four prisoners (S.13/8/78, S.13/4/89).

Compensation and legal costs of £135,000 and £8,937 were paid to two members of the Defence Forces in respect of injuries received while on duty in Prisons (S.13/4/89, S.13/8/78).

Compensation and legal costs of £79,971 and £16,541 were paid to two civilians following assaults by two prisoners (S.13/4/89, S.13/8/78).

Compensation and legal costs of £40,946 and £3,750 were paid to two civilians in respect of injuries received while employed in a Prison and a Probation Hostel respectively (S.13/8/78).

Compensation and legal costs of £16,299, £7,835 and £847 were paid to three civilians in respect of damage to their vehicles and for personal injuries received following collisions with Prison Service Vehicles (S.13/8/78).

Compensation and legal costs of £2,026 and £14,098 were paid in respect of claims arising out of the deaths of two offenders while in prison (S.13/8/78).

8. STOCKS

Because of the absence of a computerised stock control system it was not possible to provide the value of stock on hands at 31/12/95. Discussions are, however, taking place with the Department of Finance in relation to the development of a computerised stores system.

9. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Retention Tax	116
Pension	6
Income Tax	1,428
PRSI	<u>282</u>
	<u><u>1,832</u></u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 27 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER 1995

	Agriculture £	Other Industries £	Total £		Agriculture £	Other Industries £	Total £
Stock in hand on 1st January 1995	60,318	757,820	818,138	Sales	49,771	592,179	641,950
Purchases	30,510	288,876	319,386	¹ Stock in hand on 31 December 1995	44,567	636,196	680,763
Profit	3,510	181,679	185,189	Write-off	-	-	-
	94,338	1,228,375	1,322,713		94,338	1,228,375	1,322,713

1 Materials, £231,904; Manufactured Goods, £36,072; Tools etc., £412,787

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£	£
Amount due in respect of purchases as at 1st January 1995	18,573	Amount due in respect of sales as at 1st January 1995
Purchases during year ended 31st December 1995	319,386	Sales during year ended 31st December 1995
	337,959	
¹ Amount due in respect of purchases as at 31st December 1995	23,083	² Amount due in respect of sales as at 31st December 1995
Expenditure from Subhead D as per Appropriation Account	314,876	Receipts under Subhead I(1) as per Appropriation Account
		626,522

1 Viz. - Public Departments, £13,520; Other Persons, £9,563

2 Viz. - Public Departments, £23,817; Other Persons £21,064

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th March 1996

COURTS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	15,814	14,767	-
A.2. Travel and Subsistence	1,435	1,210	82
A.3. Incidental Expenses	638	351	23
A.4. Postal and Telecommunications Services	1,570	877	45
A.5. Office Machinery and Other Office Supplies	748	600	27
OTHER SERVICE			
B. Courthouses	8,076	5,849	175
Gross Total	28,281	23,654	352*
<i>Deduct:-</i>			
C. Appropriations in Aid	1,225	1,389	69
Net Total	27,056	22,265	283
SURPLUS TO BE SURRENDERED	£4,791,094		

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £376,000 and Prepayments (£24,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 9)		18
Prepayments		24
Accrued Income		69
Other Debit Balances:		
Imprests	47	
Advance to OPW	100	
Companies Act Investigation	94	
Suspense	<u>17</u>	258
PMG Balance & Cash	5,843	
Less: Orders Outstanding	<u>1,698</u>	4,145
Exchequer Grant Undrawn		<u>5,283</u>
		9,797
Less Current Liabilities		
Accrued Expenses	376	
Other Credit Balances:		
Due to State (Note 10)	4,767	
Voluntary Payroll Deductions	124	
Suspense	4	
Surplus to be Surrendered	<u>4,791</u>	<u>10,062</u>
Net Current Assets - Deficiency		<u>(265)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	783	239	1,022
Additions	212	232	444
Disposals	<u>(19)</u>	-	<u>(19)</u>
Gross Assets at 31 December 1995	<u>976</u>	<u>471</u>	<u>1,447</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	351	64	415
Depreciation for the year	183	47	230
Depreciation on Disposals	<u>(9)</u>	-	<u>(9)</u>
Cumulative Depreciation at 31 December 1995	<u>525</u>	<u>111</u>	<u>636</u>
Net Assets at 31 December 1995	<u>451</u>	<u>360</u>	<u>811</u>

Note

1. The opening balance for 1995 has been adjusted to take account of omissions/deletions on the 1994 account that came to light in 1995.

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Courts, etc., Fees	9,000,000	8,967,891
Court Percentages (Cash)	40,000	27,000

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1	1,047	The saving arose due to anticipated new posts not materialising in 1995.
A.2	225	The saving arose because expenditure on both Home Travel and EU Travel was less than anticipated.
A.3	287	The saving arose because expenditure on miscellaneous items, inter alia, Judges' robes, books and periodicals, Jurors' meals, Court security and the Legal Diary was less than anticipated.
A.4	693	The saving arose because the anticipated serving of summonses by post did not take place.
A.5	148	The saving arose mainly because plans for the computerisation of some Court Offices did not proceed as envisaged. Expenditure on Office Equipment and Supplies was also less than that for which provision was made.
B.	2,227	The saving arose because some capital projects did not proceed as quickly as anticipated.

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Fines	1,030,000	942,165
2. Fees	150,000	342,450
3. Miscellaneous	<u>45,000</u>	<u>104,842</u>
Total	<u>£1,225,000</u>	<u>£1,389,457</u>

Explanation of Variation

1. This item, which represents money collected on foot of fines imposed by the Courts is difficult to estimate accurately.
2. These receipts, which represent fees received by the General Solicitor for Minors and Wards of Court, and by County Registrars for the execution of Court Orders, are difficult to estimate accurately.
3. These receipts are made up of a variety of miscellaneous items which by their nature are difficult to estimate accurately.

Vote 22

6. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 1995 amount to £215,698.

(B) Multi-Annual Capital Commitments

1995 Expenditure £'000	1996 Commitments £'000	1997 Commitments £'000
2,256	2,096	325

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	108,849	98	1	5,864
Overtime and extra attendance	137,640	291	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	72,488	167	-	-
Total extra remuneration	318,977	443*	1	5,864

* Certain individuals received Extra Remuneration in more than one category.

8. MISCELLANEOUS ITEMS

Legal costs of £10,000 were paid following a claim in respect of superannuation taken by a retired Judge of the Circuit Court (P.18/27/77).

Legal costs of £41,235 were paid in a case where Judicial Review Proceedings were brought against the Minister (P.18/9/93).

A total of £36,491 was paid to retired Civil Servants, in receipt of Civil Service Pensions, who were re-employed on various duties during 1995.

9. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	14
IT Consumables <i>etc.</i>	4
	<u>18</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	264
Pension Contributions	1
Retention Tax	(17)
PRSI	62
Fines	3,687
Court Fee Refunds	<u>770</u>
	<u>4,767</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	10,486	9,833	-
A.2. Travel and Subsistence	127	15	-
A.3. Incidental Expenses	784	708	14
A.4. Postal and Telecommunications Services	769	709	13
A.5. Office Machinery and Other Office Supplies	1,162	1,025	(13)
A.6. Office Premises Expenses	606	804	49
A.7. Consultancy Services	246	5	(2)
Total	14,180	13,099	61*
SURPLUS TO BE SURRENDERED	£1,081,007		

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £143,000 and Prepayments (£63,000) and Accrued Income (£19,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 8)		13
Prepayments		63
Accrued Income		19
Other Debit Balances:		
Imprests	1	
Advance to OPW	<u>9</u>	10
PMG Balance & Cash	379	
Less: Orders Outstanding	<u>294</u>	85
Exchequer Grant Undrawn		<u>1,346</u>
		1,536
Less Current Liabilities		
Accrued Expenses	143	
Other Credit Balances:		
Due to State (Note 9)	278	
Voluntary Payroll Deductions	82	
Surplus to be Surrendered	<u>1,081</u>	<u>1,584</u>
Net Current Assets - Deficiency		<u>(48)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	1,766	582	2,348
Additions	729	272	1,001
Disposals	<u>(22)</u>	-	<u>(22)</u>
Gross Assets at 31 December 1995	<u>2,473</u>	<u>854</u>	<u>3,327</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	1,127	232	1,359
Depreciation for the year	301	85	386
Depreciation on Disposals	<u>(22)</u>	-	<u>(22)</u>
Cumulative Depreciation at 31 December 1995	<u>1,406</u>	<u>317</u>	<u>1,723</u>
Net Assets at 31 December 1995	<u>1,067</u>	<u>537</u>	<u>1,604</u>

Vote 23

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Registry Fees (Cash)	14,000,000	14,877,968
Registry of Deeds Fees (Cash)	1,500,000	758,673

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	653	The saving arose because the appointment of overlap staff in connection with decentralisation did not proceed as anticipated.
A.2.	112	Provision was made in this subhead for expenses of staff from provincial locations, transferring to the Land Registry for decentralisation to Waterford. The saving was due to a delay in recruiting these staff.
A.3.	76	Savings arose because the cost of compensation claims was less than anticipated.
A.4.	60	The saving arose because telephone expenditure was less than anticipated due to competitive tendering for a new telephone system.
A.5.	137	The savings arose due to the deferment of the installation of computer network cables.
A.6.	(198)	The excess was mainly due to the deferment from 1994 of the Santry Shelving Project for which no provision was made in 1995. In addition, expenditure on the maintenance of buildings was higher than anticipated.
A.7.	241	The savings arose mainly because planned consultancy to assist the Registries in the transition to a semi-state organisation was deferred.

5. COMMITMENTS

Contracted Commitments at 31 December 1995 amount to £115,576.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	55,513	37	1	19,117
Overtime and extra attendance	1,056,957	396	62	11,589
Miscellaneous	30,472	103	-	-
Total extra remuneration	1,142,942	433*	67*	19,117

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

7. MISCELLANEOUS ITEM

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

Registry of Deeds Fees:	£823,400
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8. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	12
Photocopying Supplies	<u>1</u>
	<u>13</u>

9. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Retention Tax	10
Income Tax	201
PRSI	42
Extra Exchequer Receipts	<u>25</u>
	<u>278</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Land Registry and Registry of Deeds for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	181	155	-
A.2. Travel and Subsistence	1	-	-
A.3. Incidental Expenses	8	7	-
A.4. Postal and Telecommunications Services	11	6	-
A.5. Office Premises Expenses	12	10	1
Total	213	178	1

SURPLUS TO BE SURRENDERED

£34,710

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

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
PMG Balance & Cash	12	
Less: Orders Outstanding	<u>1</u>	11
Exchequer Grant Undrawn		<u>31</u>
		42
Less Current Liabilities		
Accrued Expenses	1	
Other Credit Balances:		
Due to State (Note 6)	5	
Miscellaneous	2	
Surplus to be Surrendered	<u>35</u>	<u>43</u>
Net Current Assets - Deficiency		<u>(1)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	11	19	30
Additions	<u>1</u>	<u>4</u>	<u>5</u>
Gross Assets at 31 December 1995	<u>12</u>	<u>23</u>	<u>35</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	9	5	14
Depreciation for the year	<u>1</u>	<u>2</u>	<u>3</u>
Cumulative Depreciation at 31 December 1995	<u>10</u>	<u>7</u>	<u>17</u>
Net Assets at 31 December 1995	<u><u>2</u></u>	<u><u>16</u></u>	<u><u>18</u></u>

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividends received from the Embezzled Charity Recovery Fund - £67

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	26	The savings arose because the expected appointment of a deputy (legal) to the Secretary was not made.
A.4.	5	The expenditure on Postal and Telecommunications Services was less than anticipated.

Vote 24

5. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual Payment of £5,000 or more
Higher, special or additional duties	1,900	4	-	-
Overtime and extra attendance	2,291	6	-	-
Total extra remuneration	4,191	7*	-	-

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

6. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	3
Pay Related Social Insurance	1
Pension Contributions	<u>1</u>
	<u>5</u>

ANTOINETTE DORIS
Accounting Officer
OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
13th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

ENVIRONMENT

ACCOUNT of the sum expended, in the year ended 31st December 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	17,246	17,152	-
A.2. Travel and Subsistence	1,480	1,475	44
A.3. Incidental Expenses	800	791	60
A.4. Postal and Telecommunications Services	1,584	1,620	195
A.5. Office Machinery and other Office Supplies	1,615	1,678	2
A.6. Office Premises Expenses	620	622	(89)
A.7. Consultancy Services	260	236	(11)
HOUSING			
B.1. Local Authority and Social Housing Programmes	159,991	159,166	557
B.2. Private Housing Grants and Subsidies, etc.			
<i>Original</i>	<i>£28,951,000</i>		
<i>Supplementary</i>	<i><u>5,000,000</u></i>	33,951	34,138
B.3. Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly	3,000	3,000	-
B.4. Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes (<i>National Lottery Funded</i>)	750	750	101
ROADS			
C.1. Road Works Grants			
<i>Original</i>	<i>£320,366,000</i>		
<i>Supplementary</i>	<i><u>20,140,000</u></i>	340,506	340,506
C.2. Local Improvements Scheme	3,000	3,000	-
C.3. National Roads Authority	2,370	2,370	-
C.4. Other Roads Related Services	14,490	15,356	462
C.5. Dublin Transportation Office			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i><u>400,000</u></i>	400	340
ENVIRONMENT			
D.1. Water Supply and Sewerage Schemes	107,347	108,713	872

Vote 25

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
D.2. Environmental and Related Services			
<i>Original</i> £3,117,000			
<i>Less Supplementary</i> <u>400,000</u>	2,717	1,080	(4)
D.3. Environmental Protection Agency	5,120	5,045	-
RATE SUPPORT GRANT			
E. Grants in Relief of Rates, etc.	189,000	189,000	8
OTHER SERVICES			
F.1. Fire and Emergency Services	4,750	4,767	450
F.2. Grant-in-Aid Fund for Local Authority Library Service (<i>National Lottery Funded</i>)	3,540	3,540	423
F.3. Access for People with Disabilities	500	334	-
F.4. Grant-in-Aid Fund for Provision and Renovation of Swimming Pools (<i>National Lottery Funded</i>)	2,000	2,000	-
F.5. Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services	1,000	393	-
F.6. Recoupment of Expenditure on foot of Certain Malicious Injuries	2,000	1,695	50
F.7. An Bord Pleanála	1,969	2,039	-
F.8. National Safety Council	550	565	-
F.9. Grant for Temple Bar Renewal Ltd. and Temple Bar Properties Ltd.	3,520	3,523	-
F.10. Urban Renewal	6,154	6,154	-
F.11. Payment to Custom House Docks Development Authority			
<i>Original</i> £2,000,000			
<i>Less Supplementary</i> <u>2,000,000</u>	-	-	-
F.12. Tidy Towns Competition	50	65	5
F.13. Miscellaneous Services	865	846	17
Gross Total			
<i>Original</i> £890,005,000			
<i>Supplementary</i> <u>23,140,000</u>	913,145	911,959	3,957*
<i>Deduct:-</i>			
G. Appropriations in Aid	10,250	9,802	284**
Net Total			
<i>Original</i> £879,755,000			
<i>Supplementary</i> <u>23,140,000</u>	902,895	902,157	3,673
SURPLUS TO BE SURRENDERED		£738,179	

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

Transferred to the Statement of Current Assets and Liabilities as:

- * Accrued Expenses £4,375,986 and Prepayments (£419,088)
- ** Accrued Income (£1,244,074) and Deferred Income £960,540

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING PRINCIPLES

The valuation of Capital Assets as at 1st January, 1995 is a best estimate. It is expected that actual valuation will be available when details of assets are entered onto the Capital Asset Register software package which the Department is currently purchasing.

2 MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 13)		283
Prepayments		419
Accrued Income		1,244
Other Debit Balances:		
Roinn Ealaion, Cultuir agus Gaeltachta (Grupsceimeanna Uisce)	1	
Bank Account Balance	100	
Lump Sums under Superannuation Acts	74	
Office of Public Works (General Maintenance Works)	5	
Recoupable Travel Expenses (E.U.)	41	
Recoupable Salary Costs	59	
Imprests	<u>41</u>	321
PMG Balance & Cash	2,370	
Less: Orders Outstanding	<u>1,830</u>	540
Exchequer Grant Undrawn		<u>595</u>
		3,402
Less Current Liabilities		
Accrued Expenses	4,376	
Deferred Income	961	
Other Credit Balances:		
Suspense	13	
Payroll Deductions	146	
Due to State (Note 14)	559	
Surplus to be Surrendered	<u>738</u>	<u>6,793</u>
Net Current Assets - Deficiency		<u><u>(3,391)</u></u>

Vote 25

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	8	2,483 ¹	2,493 ¹	4,984
Additions	9	951	100	1,060
Disposals	-	(69)	(35)	(104)
Revaluations	-	-	-	-
Gross Assets at 31 December 1995	<u>17</u>	<u>3,365</u>	<u>2,558²</u>	<u>5,940</u>
Accumulated Depreciation				
Opening Balance at 1 January 1995	1	1,746 ¹	1,239 ¹	2,986
Depreciation for the year	1	515	236	752
Depreciation on Disposals	-	(62)	(17)	(79)
Cumulative Depreciation at 31 December 1995	<u>2</u>	<u>2,199</u>	<u>1,458</u>	<u>3,659</u>
Net Assets at 31 December 1995	<u>15</u>	<u>1,166</u>	<u>1,100</u>	<u>2,281</u>

1 Included is £146,010 in respect of heritage/antique furniture which would not be subject to depreciation.

2 Amended following transfer of fax machines from Office Equipment category to Furniture and Fittings (Department of Finance Circular 1/96 refers).

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Exchequer Extra Receipts amounted to £1,041.

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

Subhead	Less/(More) than Provided £'000	Explanation
C.4.	(866)	Claims from Local Authorities were greater than anticipated.
C.5.	60	Start-up costs were lower than anticipated.
D.2.	1,637	Progress on certain capital projects was slower than anticipated.
F.3.	166	Claims from Local Authorities were less than anticipated.
F.5.	607	Claims from Local Authorities were less than anticipated.
F.6.	305	Claims from Local Authorities were less than anticipated.
F.12.	(15)	Start-up costs were greater than anticipated.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Fees payable by Local Authorities, etc. for audit of their Accounts	1,011,000	1,575,543
2. Inspection fees in respect of the scheme of structural guarantees for new houses	400,000	607,149
3. Fees payable by applicants for driving tests	3,650,000	3,369,583
4. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	400,000	400,000
5. Receipts from Temple Bar Renewal, Ltd.	20,000	4,995
6. Receipt from the Custom House Docks Development Authority under the Urban Renewal Act, 1986 (No. 19 of 1986)	2,000,000	2,000,000
7. Receipt from EU for FEOGA village renewal programme	2,600,000	1,645,684
8. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies, and other refunds and payments from EU	<u>169,000</u>	<u>199,431</u>
Total	<u><u>£10,250,000</u></u>	<u><u>£9,802,385</u></u>

Explanation of Variations

1. More audits than anticipated were completed.
2. The number of houses registered was greater than anticipated.
3. Applications were lower than anticipated.
5. Legal expenses recouped were less than anticipated.
7. Receipts from the EU matured more slowly than anticipated.
8. Miscellaneous receipts were greater than anticipated.

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

Commitments likely to materialise under procurement and grant subheads are £562,562 and £670,742,183 respectively.

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(B) Multi-Annual Capital Commitments

1. WATER/SEWERAGE PROJECTS (Projects costing £10 million or more)			
Project	Cumulative amount spent up to 31st December 1994 £'000	Amount spent in 1995 £'000	Amount to be met in subsequent years £'000
Athlone Main Drainage	10,492	NIL	608 (d)
Ballinrobe Sewerage	6,569 (c)	2,262	2,159
Buncrana Water	1,913 (a)	5,509	19,582
Clonmel Main Drainage (Treatment)	1,481 (a)	894	7,800
Dundalk Water	10,553 (c)	130	88
Greystones Sewerage (Stage 2)	5,263	8,647	582 (b)
Killybegs Water	17,199	97	904 (d)
Leixlip Water Treatment	2,280	5,188	2,894 (d)
Lough Mask Regional Water	5,473	5,341	4,676 (d)
Tuam Regional Water	3,431	9,180	9,558 (d)
Wexford Main Drainage Stage 1 (Town Sewers)	4,257	2,346	4,246 (d)
Wexford Main Drainage Interceptor Sewer/Quay Extension	1,000	495	11,356

2. FIRE PROJECTS

Project	Cumulative amount spent up to 31st December 1994 £'000	Amount spent in 1995 £'000	Amount to be met in subsequent years £'000
Computer Assisted Mobilisation Project (CAMP)	5,335	705	8,960

3. URBAN RENEWAL PROJECTS

Project	Cumulative amount spent up to 31st December 1994 £'000	Amount spent in 1995 £'000	Amount to be met in subsequent years £'000
Cultural Development of Temple Bar	8,137	3,500	4,900

- (a) Excluded from 1994 account as contractual commitments had not been entered into at that time.
- (b) Updated since 1994 account.
- (c) Omitted from 1994 Account
- (d) Full cost of scheme updated since 1994 account.

Note:

A sum of £343.8m has been included in the global commitments figure (see note 7(A)) in respect of the estimated cost of completing National Roads schemes approved by the National Roads Authority.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	177,684	204	3	5,995
Overtime and extra attendance	382,741	251	13	9,790
Shift and roster allowances	28,600	36	-	-
Miscellaneous	27,111	75	-	-
Total extra remuneration	616,136	*	*	*

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

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £226,000 from the Vote for 1995 was included in the Estimate for 1996.

A total of £388,473 was charged to A.1. in respect of staff assigned to An Bord Pleanála (£51,404); the Rent Tribunal (£53,679); the Fire Services Council (£112,658); the National Safety Council (£51,655) and the National Roads Authority (£119,077) respectively.

Vote 25

Salary costs of £165,859, arising from increases under the Programme for Competitiveness and Work and the Report of the Review Body on Higher Remuneration, due to be recouped under the Administrative Budget Agreement, were borne by the Department.

In addition to the amount expended under Subhead A.3., a sum of £7,272 was received from the Training Initiatives Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

A total of £15,332 was spent on merit awards (i.e. thirty individual awards ranging from £200 - £600 and a total of six group awards ranging from £200 - £400).

Subsistence costs of £9,983, arising from changes in rates backdated to 1 January 1995, due to be recouped under the Administrative Budget Agreement, were borne by the Department.

In 1995, housing grants totalling £2,800 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).

In addition to the amount expended from this Vote, a sum of £39,000 received from the Vote for increases in Remuneration and Pensions (No. 45) was spent on salaries, wages and allowances under subheads C.3. (£5,000), C.4. (£5,000), D.3. (£12,000), F.7. (£15,000) and F.8. (£2,000).

Sums totalling £3,714 were written-off, mainly in respect of the disposal of capital assets.

Furniture to the value of £30,263 was transferred, without charge, to the National Roads Authority.

In addition to voted monies, sponsorship and entry fees totalling £80,666 were also expended on the Tidy Towns Competition.

Arising from the 1982 General Election, a sum of £25,499 was paid to an elector being one instalment of settlement in a personal injury.

10. EU FUNDING

The outturn shown in subheads C.1., D.1., D.2., D.3., F.9. and F.10. includes expenditure in respect of activities co-financed from the European Regional Development Fund.

The outturn shown in subheads C.1. and D.1. includes payments in respect of activities co-financed from the Cohesion Fund.

The outturn shown in subhead F.10. includes payments in respect of activities co-financed under FEOGA.

The outturn shown in subhead A.7. includes payments in respect of activities co-financed under EUROSTAT.

The National Safety Council received £18,923 from the EU in respect of a special project for the Year of the Young Driver.

11. MISCELLANEOUS ACCOUNTS

Grant-in-aid Fund for the Task Force on Special Housing Aid for the Elderly, etc. Account of the Receipts and Payments in the year ended 31 December 1995

	£
Balance at 1 January 1995	NIL
Grant-in-Aid : Special Housing Aid for the Elderly (Subhead B.3.)	<u>3,000,000</u>
	3,000,000
Expenditure (<i>see schedule</i>)	<u>3,000,000</u>
Balance at 31 December 1995	NIL

Schedule
Task Force on Special Housing Aid for the Elderly, etc.
Payments in the year ended 31 December 1995

<i>Payee</i>	<i>Amount</i> £	<i>Amount</i> £
Health Boards:		
Eastern	500,000	
Midland	290,000	
Mid-Western	280,000	
North-Eastern	320,000	
North-Western	320,000	
South-Eastern	350,000	
Southern	350,000	
Western	<u>590,000</u>	
Total		<u><u>£3,000,000</u></u>

12. NATIONAL LOTTERY FUNDING

**Grant-in-aid Fund for Communal Facilities in Voluntary Housing Schemes -
Account of Receipts and Payments in the year ended 31 December 1995**

Balance at 1 January 1995	£ NIL
Grant-in-Aid: Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	<u>750,000</u>
	750,000
Expenditure (<i>see schedule</i>)	<u>750,000</u>
Balance at 31 December 1995	NIL

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Schedule
Grant-in-aid Fund for Communal Facilities in Voluntary Housing Schemes -
Payments in the Year Ended 31 December 1995

<i>Local Authority</i>	<i>Project</i>	<i>Amount</i> £
COUNTY COUNCILS		
Cork	Mallow Sheltered Care Ltd., Summerhill	2,000
Dun Laoghaire/ Rathdown	National Association of Building Co-operatives, Ballyogan, Dublin 18	40,100
Fingal	National Association of Building Co-operatives, Castlefarm, Swords	2,840
	National Association of Building Co-operatives, Parlickstown, Dublin 15	4,256
Kilkenny	Respond, Hebron Road	92,000
Limerick	Rathkeale Sheltered Housing Assoc., Rathkeale	20,549
	Cheshire Foundation, Rathfredagh, Newcastlewest.	6,000
Louth	Dundalk Simon Community, Barrack Street, Dundalk	30,000
Mayo	Mulranny Day Care Centre Housing Ltd., Mulranny.	4,000
South Dublin	National Association of Building Co-operatives, Avonbeg Drive, Tallaght	5,489
Tipperary N.R.	Sisters of the Sacred Hearts of Jesus and Mary, St. Annes, Corville, Roscrea	64,000
Waterford	Society of St. Vincent de Paul, Convent Hill, Tramore	11,430
Wexford	Senior Citizens Concern, Ramsgrange	20,000
Wicklow	Carnew Community Care, Carnew	24,000
CORPORATIONS		
Cork	Good Shepherd Sisters, Clifton, Montenotte	10,000
	Community Housing Co-operative Cork, Wellington Square	16,000
	Cork Simon Community, Anderson's Quay	85,036
Dublin	Dublin Simon Community, 35/36 Sean McDermott Street	46,000
	Daughters of Charity of St. Vincent de Paul, North William Street	40,000
	Housing Association for Integrated Living (H.A.I.L.), Edenmore Avenue, Raheny	43,000
Limerick	Associated Charities Trust Ltd., Thomondgate	18,300
	Good Shepherd Sisters, Clare Street.	3,000
	Nash Charity, Richmond Terrace, Henry Street	38,000
	Villiers Housing Association, Villiers Square, Church Street	34,000
Waterford	Good Shepherd Sisters, Hennessy's Road/Cork Road	<u>90,000</u>
	Total	<u>£750,000</u>

**Grant-in-aid Fund for Local Authority Library Service -
Account of Receipts and Payments in the Year Ended 31 December 1995**

Balance at 1 January 1995	£ NIL
Grant-in-Aid: Local Authority Library Service (Subhead F.2.)	<u>3,540,000</u>
	3,540,000
Expenditure (see schedule)	<u>3,540,000</u>
Balance at 31 December, 1995	NIL

**Schedule
Grant-in-aid Fund for Local Authority Library Service
Payments in Year Ended 31 December 1995**

<i>Library Authority</i>	<i>Project/Library</i>	<i>Amount £</i>
COUNTY COUNCILS		
Clare	Ennis H.Q.	17,061
Donegal	Letterkenny	379,599
	Library Delivery Van	1,757
Fingal	Blanchardstown	15,750
	Cumberland House H.Q.	72,950
	Swords	20,000
Galway	Island House	18,488
	Hynes Building	39,641
Kerry	Listowel	67,899
Kildare	Athy	250,000
Kilkenny	Loughboy	6,300
	Library Headquarters	3,354
	Graiguenamanagh	6,088
Laois	Portlaoise	100,000
Leitrim	Mohill	71,400
	Carrick-on-Shannon	3,320
Longford	Library Headquarters	167,456
Louth	Drogheda	278,244
Mayo	Mobile	90,635
	Ballinrobe	119,393
Meath	Athboy	2,730
Offaly	Ferbane	4,624
Roscommon	Boyle	250,000
South Dublin	Tallaght	1,000,000
	Castletymon	12,000

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Tipperary Joint Library Council	Library Headquarters	7,000
	Cahir Branch	1,500
	Nenagh	119,017
Tipperary (SR)	Clonmel	26,696
Waterford	Delivery Van	39,845
	Bookstock	3,801
Westmeath	Athlone	1,444
Wexford	Library Headquarters	25,348
Wicklow	Greystones	30,000
	Delivery Van	38,450

CORPORATIONS

Cork	Douglas	8,895
Dublin	Donaghmede	9,750
	Finglas	17,900
	Ilac Centre	67,500
	Youth Information Centre	12,950
Limerick	The Granary	44,529
An Comhairle Leabharlanna		2,500
Local Authority Archives		<u>84,186</u>
	Total	<u>£3,540,000</u>

**Grant-in-aid Fund for Provision and Renovation of Swimming Pools -
Account of Receipts and Payments in the Year Ended 31st December, 1995**

Balance at 1 January, 1995	NIL
Grant-in-Aid: Provision and Renovation of Swimming Pools (Subhead F.4.)	<u>2,000,000</u>
	2,000,000
Expenditure (see schedule)	<u>2,000,000</u>
Balance at 31 December, 1995	NIL

Schedule
Grant-in-aid Fund for Provision and Renovation of Swimming Pools
Payments in the Year Ended 31 December 1995

<i>Local Authority</i>	<i>Project</i>	<i>Amount</i> £
COUNTY COUNCILS		
Cavan	Cavan	191,000
Carlow	Bagenalstown	72,300
Donegal	Ballyshannon	1,051,038
Kildare	Naas and Athy	26,143
Tipperary S.R.	Sean Treacy	44,341
Limerick Corporation	Roxboro	5,059
Fermoy U.D.C.	Fermoy	333,213
Mallow U.D.C.	Mallow	268,378
Tralee U.D.C.	Tralee	<u>8,528</u>
	Total	<u>£2,000,000</u>

13. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	273
IT consumables, etc.	5
Cleaning materials	<u>5</u>
	<u>283</u>

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14. DUE TO THE STATE

	£'000
Withholding Tax	103
Pay Related Social Insurance	71
Income Tax General	351
C.P.S. Pension Liability	5
Pension Contribution Refund	3
Notional Service Purchase Account	7
VAT Account	<u>19</u>
	<u>559</u>

BRENDAN O'DONOGHUE

Accounting Officer

DEPARTMENT OF THE ENVIRONMENT

27th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 28 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	20,321	19,862	-
A.2. Travel and Subsistence	1,442	1,502	41
A.3. Incidental Expenses	441	482	42
A.4. Postal and Telecommunications Services	1,388	1,470	57
A.5. Office Machinery and other Office Supplies	1,460	1,566	(32)
A.6. Office Premises Expenses	770	936	57
A.7. Consultancy Services	350	201	40
OTHER SERVICES			
B.1. Grant-in-Aid Fund for General Expenses of Adult Education Organisations	334	334	-
B.2. Transport Services	39,240	39,118	4,781
B.3. International Activities	549	515	-
B.4. International Activities (<i>National Lottery Funded</i>)	1,065	1,009	-
B.5. Research and Development Activities	1,367	900	9
B.6. In Career Development	6,639	4,455	43
B.7. Expenses of National Council for Curriculum and Assessment	700	701	25
B.8. Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	53	53	-
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>)	19,912	19,542	-
B.10. Grants for the provision of Recreational Facilities (<i>National Lottery Funded</i>)	805	805	-
B.11. Grants for the provision of Recreational Facilities	1,300	1,021	8
B.12. Grants for the provision of Major Sports Facilities (<i>National Lottery Funded</i>)	4,100	3,790	-
B.13. Grants to Colleges providing Courses in Irish (<i>National Lottery Funded</i>)	550	541	-
B.14. Publications in Irish (<i>National Lottery Funded</i>)	730	635	4

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.15. Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid) (<i>National Lottery Funded</i>)	913	913	-
B.16. Royal Irish Academy of Music - General Expenses (Grant-in-Aid) (<i>National Lottery Funded</i>)	1,017	1,017	-
B.17. Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (<i>National Lottery Funded</i>)	73	73	-
B.18. EC Lingua Programme	17	17	-
B.19. Grant-in-Aid for general expenses of organisations involved in the promotion of Ireland as an International Education Centre	250	235	-
B.20. Miscellaneous	20	8	-
Gross Total	105,806	101,701	5,075*
<i>Deduct:-</i>			
C. Appropriations in Aid	5,803	4,825	61**
Net Total	100,003	96,876	5,014

SURPLUS TO BE SURRENDERED

£3,126,870

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £5,181,054 and Prepayments (£105,912)

** Accrued Income (£60,681)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 13)		1,432
Accrued Income		61
Prepayments		106
Other Debit Balances:		
Marriage/Retirement Gratuity	38	
Skill Olympics 1991 (VEC)	1	
Site Deposits (NL)	5	
Inter-Vote Balance	8	
P.E. Halls	21	
Skill Olympics 1993 (VEC)	14	
EU Recoupable Expenditure	18	
Purchases of Uniforms	1	
Skill Olympics 1995 (VEC)	45	
Sub-Accountants	<u>87</u>	238
PMG Balance & Cash	1,464	
Less: Orders Outstanding	<u>1,871</u>	(407)
Exchequer Grant Undrawn		<u>3,365</u>
		4,795
Less Current Liabilities		
Due to State (Note 14)	14	
Accrued Expenses	5,167	
Other Credit Balances:		
Employment Guarantee Fund	1	
Pension Refund	1	
Skill Olympics Sponsorship	25	
Spouses' & Children's Pension	4	
Childrens' Art/National Exhibition	7	
European Schools Day	8	
Training Initiatives Fund	20	
Inter-Vote Balance	13	
Surplus to be Surrendered	<u>3,127</u>	<u>8,387</u>
Net Current Assets - Deficiency		<u><u>(3,592)</u></u>

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2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	3,264	1,201	4,465
Additions	847	407	1,254
Disposals	(10)	(3)	(13)
Revaluations	-	-	-
Gross Assets at 31 December 1995	<u>4,101</u>	<u>1,605</u>	<u>5,706</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995 ¹	1,718	561	2,279
Depreciation for the year	816	161	977
Depreciation on Disposals	<u>(6)</u>	<u>-</u>	<u>(6)</u>
Cumulative Depreciation at 31 December 1995	<u>2,528</u>	<u>722</u>	<u>3,250</u>
Net Assets at 31 December 1995	<u><u>1,573</u></u>	<u><u>883</u></u>	<u><u>2,456</u></u>

Notes:

1. The opening balance for 1995 has been adjusted to take account of acquisitions valued at £91,210 not included in the closing balance for 1994.
2. Assets of educational institutions owned and controlled/managed by the Minister for Education are described under the relevant Vote.

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	£ 790
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4. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	(166)	The excess was due mainly to the additional cost of fitting out and maintaining new offices in Tullamore and other maintenance work.
A.7.	149	The saving arose because some I.T. consultancy projects did not proceed at the anticipated pace, and some consultancy studies did not commence.
B.3.	34	The saving occurred because the participation costs associated with several international activities were lower than expected.

Subhead	Less/(More) than Provided £'000	Explanation
B.4.	56	The saving occurred because fewer teachers than expected participated in the Teacher Exchange Scheme, and a number of scholarships were not availed of in 1995.
B.5.	467	The saving arose because certain projects commenced later than expected and others did not proceed.
B.6.	2,184	The saving occurred because some planned in-career development programmes did not take place in 1995.
B.11.	279	The saving was due to the rate of progress on projects being slower than anticipated.
B.12.	310	The saving occurred because the rate of progress on several construction projects was slower than expected.
B.14.	95	The saving arose because work on a number of publication projects did not proceed at the rate anticipated.
B.19.	15	The start-up costs associated with the reconstitution of the Advisory Council for English Language Schools were less than expected.
B.20.	12	Miscellaneous expenditure which is varied in nature and difficult to forecast accurately was less than expected.

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Sales of publications in Irish	230,000	221,117
2. Recoupment of certain travelling and subsistence expenses from the EU	17,000	24,121
3. Contributions from the EU for Educational Activities	40,000	120,217
4. Receipts from the European Social Fund	5,479,000	4,367,039
5. Recoupment of salaries etc. of officers on secondment	21,000	20,754
6. Miscellaneous	<u>16,000</u>	<u>71,378</u>
Total	<u>£5,803,000</u>	<u>£4,824,626</u>

Explanation of Variation

3. The timing of refunds from the EU is difficult to forecast accurately.
4. The shortfall arose due to variations in the exchange rate and aid in respect of an I.T. Project not being approved in time for receipt in 1995.
6. Miscellaneous appropriations-in-aid in respect of the sale of Government Publications, cancellation of out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate, were greater than expected.

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6. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £11,228,000

(B) Multi-annual Capital Commitments

	Recreational Facilities Scheme Subhead B.10 (NL) £	Recreational Facilities Scheme Subhead B.11 (Exchequer) £	Major Sports Facilities Subhead B.12 £	Total £
Expenditure in 1995	805,376	1,021,038	3,790,297	5,616,711
Legally enforceable commitments to be met in subsequent years	1,261,009	1,821,593	7,742,703	10,825,305

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	157,305	162	3	5,951
Overtime and extra attendance	571,058	414	24	8,901
Shift and roster allowances	46,461	6	5	9,859
Miscellaneous	51,829	137	2	5,876
Total extra remuneration	826,653	*	34	*

* Some individuals received payments in more than one category.

8. MISCELLANEOUS ITEMS

Expenditure from Subhead A.1 included a payment amounting to £10,798 in settlement of a case with an officer of the Department regarding arrears of salary. Legal costs amounting to £358 were paid from Subhead A3.3. in this case (S.18/9/92).

In addition to the amount expended under this Vote, a sum amounting to £178,570 was received from the Vote for Increases in Remuneration and Pensions (No. 45) and expended on Subhead A.1 - Salaries, Wages and Allowances.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £153000 was included in the estimate for 1996.

9. EU FUNDING

The overall amount of £4,367,039 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure under the following Subheads:-

Subheads B.5 and B.6 - Office of the Minister for Education (Vote 26) in 1994 and 1995

10. COMMISSIONS AND ENQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1995 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1995</i> £	<i>Cumulative Expenditure to 31st December 1995</i> £
National Education Convention	1993	206	177,989

11. MISCELLANEOUS ACCOUNTS

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION Capital Account for the year ended 31st December, 1995

	£	<i>Securities</i> £	<i>Cash</i> £
<i>Balances on 1st January 1995</i>			1,650
Cash for Investment			
6.25% Treasury Bond, 1999	62,748		
6.25% Treasury Bond, 2004	250,352		
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	143,429		
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>813,663</u>	<u>1,650</u>
		813,663	
<i>Transferred from Income Account for Investment</i>			22,967

Vote 26

<i>Securities redeemed viz.,</i>		
9.5% Conversion Bond, 1995	(364)	364
12% Conversion Stock, 1995	(550)	550
<i>Securities Sold viz.,</i>		
12% Conversion Stock, 1995	(44,522)	46,434
9% Capital Loan, 1996	(22,474)	23,347
<i>Securities bought viz.</i>		
6.25% Treasury Bond, 1999	6,794	(6,659)
8% Treasury Bond, 2000	18,331	(18,320)
8% Treasury Bond, 2006	529	(550)
<i>Securities used for payments made in 1995</i>		(69,783)
Balances on 31st December 1995		
Cash for Investment		-
6.25% Treasury Bond, 1999	69,542	
6.25% Treasury Bond, 2004	250,352	
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	120,955	
9% Capital Stock, 2006	50,834	
9.25% Capital Stock, 2003	22,362	
11.75% Capital Stock, 2000	57,341	
8% Treasury Bond, 2000	18,331	
8% Treasury Bond, 2006	529	
Bank of Ireland New Ordinary Stock	1,431	
563 Units Commissioners of		
Charitable Donations and		
Bequests Common Investment Fund	<u>563</u>	<u>—</u>
	<u>771,407</u>	<u>—</u>
	<u>771,407</u>	<u>-</u>

Receipts and Payments Accounts for the Year Ended 31st December, 1995

<i>Fund</i>	<i>Balances on 1st January 1995</i>	<i>Receipts 1995</i>	<i>Total</i>	<i>Payments 1995</i>	<i>Balances on 31st December 1995</i>
	£	£	£	£	£
Killury or Nelan	192	195	387	192	195
Mary C.Ryan	-	62	62	62	-
H.P. Mulock	19	19	38	19	19
Carlisle and Blake	1,850	785	2,635	600	2,035
Reid Bequest:-					
Scheme A*	254	294	548	254	294
Scheme B	1,808	614	2,422	750	1,672
Scheme C	8,813	2,089	10,902	-	10,902
Fr.O'Halloran	34	34	68	34	34
M.J.McEnery	558	215	773	680	93
Lismore Endowment	-	105	105	105	-
Charleville	106	106	212	106	106
Burke Memorial	138	31	169	16	153
Ciste S.A. Mhic Shuibhne	-	22	22	-	22
Erasmus Smith#	-	122,968	122,968	123,548	(580)
M.A.Hardiman	15	2,749	2,764	1,142	1,622
Total	13,787	130,288	144,075	127,508	16,567

* Reid Bequest-Scheme A:- Receipts include uncashed P.O. (£40)

Erasmus Smith:- Receipts includes stock sold (£69,780)

Payments for Erasmus Smith include a sum of £22,967 transferred to the Capital Account for investment.

**STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE
EMPLOYMENT GUARANTEE FUND**

	£
Balance on 1st January, 1995	11,138
Receipts from the Employment Guarantee Fund	<u>-</u>
	11,138
Payments in respect of capital grant projects for the construction of community recreational facilities	<u>10,000</u>
Balance on 31st December, 1995	<u><u>£1,138</u></u>

Vote 26

Grants-in-Aid
Account of Grant-in-Aid Funds, 1995

	<i>Balance on 1st January 1995</i>	<i>Grant-in- Aid 1995</i>	<i>Total</i>	<i>Expenditure 1995</i>	<i>Balance on 31st December 1995</i>
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	-	334,000	334,000	334,000	-
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a)(b)	52,166	19,965,000	20,017,166	19,595,257	421,909
Fund for General Expenses of Cultural, Scientific and Educational Organisations (a)	-	73,000	73,000	73,000	-
	<u>52,166</u>	<u>20,372,000</u>	<u>20,424,166</u>	<u>20,002,257</u>	<u>421,909</u>

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

(b) A sum of £53,000 from the grant-in-aid was not funded from National Lottery. Analysis of payments making up this amount is included below.

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Adult Education Organisations

	£
Aontas	117,500
Dublin Institute for Adult Education	32,000
Irish Countrywomen's Association	68,000
National Adult Literacy Agency	91,500
People's College	<u>25,000</u>
	<u>£334,000</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	8,695
Girls' Friendly Society	9,120
Irish Methodist Youth Department	6,120
Presbyterian Youth	16,350
YMCA	10,715
YWCA of Ireland	<u>2,000</u>
	<u>£53,000</u>

12. NATIONAL LOTTERY FUNDING

National Lottery Voted Funds
Payments in the year ended 31st December 1995

Payments:-	£
General expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	19,542,257
Grants for the provision of Recreational Facilities	805,376
Grants for the provision of Major Sports Facilities	3,790,297
Cultural Activities *	6,555,204
Irish Language	2,088,080
Capital Services for Special Schools and Children in Care **	<u>227,261</u>
	<u>£33,008,475</u>

* Includes payments from Vote 27 - First-level Education (Subhead F.2) and Vote 29 - Third-level and Further Education (Subhead B.3 and Subhead G).

** Paid from Vote 27 - First-level Education (Subhead K.2.).

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities

	£	
Grants to Youth Organisations (Schedule A)	4,779,116	
Disadvantaged Youth (Schedule B)	6,021,685	
Grants to National Sports Organisations (Schedule C)	1,862,080	
Grants to Vocational Education Committees	1,144,000	
Grant to Olympic Council of Ireland	1,085,000	
Sports Administrators	573,000	
Youth Information	545,658	
Staffing and Management of Outdoor Education Centres	716,000	
Support for Sport for All Organisations	148,903	
Grants for International Competition	588,643	
Gaisce - President's Award Scheme	200,000	
Development Officers	147,000	
National Coaching and Training Centre	300,000	
Grants to Elite Sportspeople	150,000	
Youth Exchange Bureau	130,000	
Institute of Leisure & Amenity Management	103,950	
Local Voluntary Youth Councils	52,231	
House of Sport	55,127	
Political Education Officers	35,000	
Sport Tourism	37,000	
Grant to Irish Golf Trust	41,564	
Co-operation North	33,000	
Ireland/France/UK Youth Exchange Scheme	13,819	
Contribution towards the maintenance of Morton Stadium	24,147	
International Sports Exchanges	14,148	
Sports Research	3,050	
Special Campaigns/Programmes	406,359	
Olympic Aid Atlanta	150,000	
Ronanstown	8,000	
Miscellaneous	<u>173,777</u>	
Total		£19,542,257

Vote 26

Grants for the Provision of Recreational Facilities

	£
Leighlinbride GFC	11,377
Tinryland GFC, Rathogue	10,000
Tullow Youth Project	7,560
Belturbet GAA Club	5,000
Cavan Gymnastics Club	5,000
Killygarry GAA Club	5,000
Lough Gowna Parish Development	8,000
Inagh GAA	2,000
Kildysart Community Park	5,000
Newmarket-on-Fergus Community Centre	2,121
Scariff RFC	10,000
Ballincollig RFC	10,000
Ballyhooly Community Sports Field	7,000
Blarney GAA Club	5,000
Cobh Pirates RFC	5,000
Conna Muintir Community Centre	3,000
Fermoy AFC	10,000
Leeds Schoolboys AFC	5,000
Mayfield GAA Club	10,000
Mayfield United AFC	20,000
Monkstown Bay Sailing Club	5,000
Nemo Rangers H & F Club	1,276
Shandon Boat Club	10,000
Skibbereen Rowing Club	5,000
South Coast Divers	5,000
St Catherine's Development Association	1,187
Buncrana Youth Club	5,745
Castlefin Celtic FC	8,258
Donegal Football League	10,000
Raphoe Boxing Club	1,872
Bawnogue Clondalkin Community Development	5,000
Cabinteely GAA Club	10,000
CBSI Scout Den	5,000
Home Farm FC	40,000
Leinster Cricket Club	5,000
Mark's Celtic YFC	5,000
Meadow Vale Tennis Club	4,750
Merchant's Quay Project Ltd	10,000
Oisín Cuchulainn Athletic Club	5,000
Our Lady's Hall Community Centre	5,000
Raheny Tennis Club	10,000
Railway Union Men's Hockey Club	10,000
Rathmines Bowling Club	1,399
Sandycove Sea Scouts	2,000
St Ann's GAA Club	10,000
St Columba's Schoolboy's FC	450
St Finian's River Valley Community Centre	7,054
St Joseph's Boys AFC	5,000
St Mary's College RFC	10,000
St Pauls Youth Club	10,000
St Paul's Artane FC	19,000
The Hills Cricket Club	10,000
Gort Community Council	4,000
Rosserrily Sports Centre	1,310
Callinfery Lower Rowing Club	2,000

St Patrick's GAA Club	1,500
Tralee Community Bridge Club	5,000
Cill Dara RFC	10,000
Kilcullen Canoe and Outdoor Pursuits Club	2,042
Conahy Community Action Group	5,000
Freebooters AFC	1,950
Freshford Squash Club	10,000
Glenmore Parish Pastoral Committee	9,500
St Lachtain's GAA Club	5,000
Thomastown GAA Club	9,716
Ballyroan GAA/Community Club	10,000
Durrow CYMS Snooker & Billiards	2,010
Timahoe GAA Club	5,000
Carrick on Shannon Sports Complex Ltd	4,180
Cloone GAA Club	5,000
Coisde Phairc Mac Diarmada	5,000
Fenagh GAA Club	3,632
Tullaghan Development Association	5,000
Ahane Castleconnell GAA Club	19,500
Doon GAA Club	10,955
Pallasgreen GAA Club	2,078
Shannon Rowing Club	4,000
Thomond RFC	3,000
Abbeyshrule Community Development Association	5,000
Carrickedmond GAA Club	5,000
Geraldines GFC	6,100
Ballintubber Community Ltd	10,000
Ballyhaunis RFC	5,000
Crosmolina FC	3,000
Hollymount GAA Club	8,000
Kilmurray Sport and Social Club	5,000
Louisburgh Hall Committee	8,331
St Anne's Boxing Club	1,507
Kentstown Rovers Soccer Club	5,000
Trim Tennis Club	2,957
Wilkestown Community Centre	7,385
Bawn Rural Development Association	1,203
Toome Community Development	5,000
Tyholland GFC	5,000
Belmont GAA Club	5,000
St Bridget's Boxing Club	8,470
Ballyfarnon Community Group	5,000
C P Ajax Soccer Club	5,000
Ballinalack Community Park	5,000
Marian Hall Community Centre	9,500
Sligo Leitrim District Soccer League	10,000
St Michael's Park Development	3,304
Ballybacon Grange GAA Club	5,000
Moyle Rovers GAA Club	5,000
New Inn Community Centre	5,000
Clonea GAA Club	4,000
Portlaw & District Pipe Band	2,000
Shamrock GAA Club	4,200
St Joseph's FC	2,709
Castledaly Tennis Club	3,000
St Oliver Plunkett's Hurling Club	5,000
Enniscorthy Vocational School	14,000

Vote 26

North End United AFC	9,500	
St Patricks Pitch & Putt Club	1,000	
Carnew Development Ltd	1,105	
St Kevin's Hall Committee	3,000	
Wicklow Lawn Tennis Club	3,000	
Kilkenny Scout & Guide Centre	2,000	
Talbots Inch Handball Club	3,000	
O' Keeffe Park	5,000	
Pike Rovers	5,000	
Ballymahon Vocational School	2,683	
Tralee Tennis Club	10,000	
Marks Celtic	<u>40,000</u>	
Total		£805,376

Grants for the Provision of Major Sports Facilities

	£	
Graigucullen Swimming Pool	50,969	
Dr. Cullen Park, Carlow	50,000	
Cork Regional Sports Centre	232,943	
Blarney GAA	7,000	
Clare & District Soccer League	100,000	
Letterkenny Sports Centre	82,184	
National Boxing Stadium	111,270	
Handball Council	39,363	
Morton Stadium, Santry	21,607	
Parnell Park	400,000	
Public Services Complex	10,000	
Irish Amateur Rowing Union	84,200	
Clonliffe Harriers AC	213,117	
Croke Park	100,000	
50 Metre Pool - Feasibility Study	14,904	
Irish Canoe Union	44,406	
Loughlinstown Leisure Centre	10,000	
National Basketball Arena, Tallaght	300,000	
Clifden Outdoor Education Centre	4,373	
Terryland Park	5,000	
Kerry Diocesan Youth Service	40,269	
Tralee Sports Centre	10,000	
Celbridge GAA Club	55,000	
St. Mary's Convent, Naas	50,000	
Scanlon Park, Kilkenny	450,000	
Nowlan Park, Kilkenny	197,775	
Longford Mall	7,141	
Dundalk UDC	25,007	
Oriel Park, Dundalk	100,000	
Achill Outdoor Education Centre	67,816	
St. Tiernach's GAA Grounds, Clones	190,000	
Tullamore Harriers	12,217	
Birr Outdoor Education Centre	20,709	
Dr. Hyde Park, Roscommon	66,343	
Padraig Mac Piarais GAA, Coolderry	10,678	
Sligo Swimming Pool	121,547	
Sean Kelly Sports Centre	14,698	
Toomevara GAA Club	9,519	
Waterford Regional Sports Centre	336,104	
St. Loman's GAA Club	124,138	
Total		£3,790,297

Cultural Activities

	£	
Royal Irish Academy	1,126,000	
Royal Irish Academy of Music	1,017,000	
Cultural Organisations (Schedule D)	73,000	
School of Celtic Studies of the Dublin Institute for Advanced Studies	2,840,000	
Cultural Exchanges	507,572	
UNESCO	501,589	
Grants in respect of School Libraries	<u>490,043</u>	
Total		£6,555,204

Irish Language

	£	
Institiúid Teangeolaíochta Éireann	913,000	
Publications in Irish	634,455	
Courses in Irish	<u>540,625</u>	
Total		£2,088,080

Capital Services for Special Schools and Children in Care

	£	
Trinity House, Lusk	116,377	
Oberstown Boys Centre, Lusk	21,086	
Finglas Childrens Centre	49,868	
St. Joseph's Special School, Clonmel	<u>39,930</u>	
Total		<u>£227,261</u>
		<u>£33,008,475</u>

Schedule A**Grants to Youth Organisations**

	£
An Óige	99,395
Catholic Boy Scouts of Ireland	294,580
Catholic Guides of Ireland	135,394
Catholic Youth Council	468,650
Church of Ireland Youth Council	85,602
Comhthreanáil na nOgeagrais Gaeil	5,000
Common Training Programme	10,000
Confederation of Peace Corps	25,029
ECO - UNESCO Club	40,402
Feachtas	33,218
Federation of Irish Scout Associations	8,240
Foróige	849,750
Athlone Community Services Council	19,879
Girls' Brigade	19,313
Irish Girl Guides	181,280
Interculture Ireland	19,776
Junior Chamber Ireland	11,330
Macra Na Feirme	259,200
National Association for Youth Drama	24,875
National Federation of Archery Clubs	15,605
National Youth Council of Ireland	233,295
National Youth Federation	1,233,940
No Name Club	30,900
Ogra Chorcaí	203,323
Ogras	86,520

Vote 26

Order of Malta Cadet Corps	26,059
Scout Association of Ireland	219,390
Voluntary Services International	32,188
Young Christian Workers	41,715
Y.M.C.A. of Ireland	<u>65,268</u>
Total	<u>£4,779,116</u>

**Schedule B
Disadvantaged Youth**

	£
Borough of Dún Laoghaire VEC	98,051
Catholic Youth Council	16,913
City of Dublin VEC	1,655,286
City of Cork VEC	286,186
City of Galway VEC	304,356
City of Limerick VEC	75,190
City of Waterford VEC	275,273
County Dublin VEC	827,307
Dolphin House	8,000
Eastern Health Board	689,099
Midland Health Board	17,510
Mid-Western Health Board	17,469
National Association of Training Centres for travelling people	312,301
National Youth Federation	1,022,943
North-Eastern Health Board	4,609
North-Western Health Board	20,578
Offaly County Council	10,053
St. Angela's Convent of Mercy, Castlebar	3,800
South-Eastern Health Board	4,609
Southern Health Board	122,188
Town of Bray VEC	74,362
Town of Tralee VEC	111,322
Bishopstown	5,280
Listowel	25,000
Údarás na Gaeltachta	<u>34,000</u>
Total	<u>£6,021,685</u>

**Schedule C
Grants to National Sports Organisations**

	£
Billiards and Snooker Association	14,000
Bol Chumann na hÉireann	8,000
Association for Adventure Sports	100,400
Bord Luthchleas na hÉireann	77,810
Badminton Union of Ireland	39,950
Comhairle Liathróid Láimhe na hÉireann	53,710
Cumann Lúthchleas Gael	110,350
Cumann Camógaíochta na nGael	31,810
Equestrian Federation of Ireland	33,360
Federation of Irish Cyclists	63,910
Football Association of Ireland	100,300
Ladies Gaelic Football Association	11,390
Golfing Union of Ireland	14,800
Ireland Special Olympics	138,390
Irish Deaf Sports Association	11,250
Irish Amateur Boxing Association	49,480

Irish Amateur Gymnastics Association	17,010	
Irish Amateur Rowing Union	61,490	
Irish Amateur Swimming Association	97,850	
Irish Amateur Weight Lifting Association	5,970	
Irish Amateur Fencing Federation	4,150	
Irish Basketball Association	58,400	
Irish Orienteering Association	10,540	
Irish Canoe Union	33,590	
Irish Cricket Union	11,750	
Irish Hockey Union	20,350	
Irish Ladies' Hockey Union	24,110	
Irish Ladies' Golf Union	4,400	
Irish Womens' Cricket Union	5,600	
Irish Table Tennis Association	10,300	
Irish Water Ski Federation	4,650	
Irish Sailing Association	18,480	
Speleological Union of Ireland	1,650	
Netball Association	7,800	
Parachute Association of Ireland	4,160	
Bowling League of Ireland	5,630	
Rifle & Pistol Association	4,750	
Olympic Handball Association	7,500	
Irish Federation of Sea Anglers	4,070	
Irish Judo Association	28,250	
Schoolgirls Basketball	11,620	
Irish Schools Athletic Association	16,090	
Irish Schools Swimming Association	15,800	
Irish Squash	36,350	
Tennis Ireland	74,100	
Pitch and Putt Union of Ireland	17,780	
Irish Wheelchair Association	37,350	
Motorcycle Union of Ireland	18,500	
National Athletic & Cycling Association of Ireland	54,990	
National Community Games	77,950	
Paralympic Council	50,000	
Irish Underwater Council	11,650	
Mountaineering Council of Ireland	15,000	
Volleyball Association of Ireland	20,110	
Irish Sports Acrobatics Federation	9,250	
Irish Tug-of-War Association	10,190	
Irish Surfing Association	6,680	
Irish Amateur Archery Association	3,250	
Irish Water Polo Association	5,130	
Irish Wind Surfing Association	10,250	
Irish Clay Pigeon Shooting Association	2,650	
Irish Amateur Wrestling Association	1,890	
Racquetball Association of Ireland	6,350	
Irish Ten Pin Bowling Association	2,550	
Irish Triathlon Association	4,700	
Croquet Association of Ireland	2,500	
Irish Hang Gliding Association	750	
Coarse Fishing Federation	1,550	
Irish Blind Sports Association	8,760	
Royal Irish Automobile Club	7,530	
Cerebral Palsy Sport Ireland	8,650	
Baton Twirling Sport Association	<u>800</u>	
Total		<u>£1,862,080</u>

Vote 26

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

	£	
An Coimisiún le Rincí Gaelacha	1,000	
Comhdháil Múinteoirí le Rincí Gaelacha	1,000	
Cumann Béaloideas Éireann	1,250	
Cumann Scoildrámaíochta	22,000	
Foras Éireann	4,000	
Irish Committee for Historical Sciences	1,500	
Irish Film Institute	11,000	
National Youth Orchestra of Ireland	18,000	
Royal Society of Antiquaries of Ireland	1,250	
School Recital Scheme	8,000	
Slógadh	<u>4,000</u>	
Total		<u>£73,000</u>

13. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	317
IT Consumables <i>etc.</i>	15
Irish Publications	<u>1,100</u>
	<u>1,432</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Withholding Tax	10
Value Added Tax	<u>4</u>
	<u>14</u>

D.J. THORNHILL
Accounting Officer
AN ROINN OIDEACHAIS
31 Márta 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Education for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for First-Level Education.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Salaries, etc. of Teachers	522,248	515,261	-
B. Model Schools - Miscellaneous Expenses	123	124	4
C. Capitation Grants towards Operating Costs of National Schools	26,928	26,752	-
D. Grants towards Clerical Assistance in National Schools	3,427	3,221	-
E. Grants towards the Employment of Caretakers in National Schools	3,000	2,971	-
F.1. Other Grants and Services	7,814	7,496	97
F.2. Other Grants and Services (<i>National Lottery Funded</i>)	503	490	-
G. Child Care Assistants in National Schools for the Handicapped	1,843	1,303	-
H. Special Services for Children in Care	8,461	8,611	-
I. Special Educational Projects	550	536	-
J. Superannuation, etc. of Teachers	86,539	85,824	-
K.1 Building, Equipment and Furnishing of National Schools	21,000	25,000	1,301
K.2. Capital Building and Equipment Costs of Special Schools for Children in Care (<i>National Lottery Funded</i>)	1,250	227	18
Gross Total	683,686	677,816	1,420*
<i>Deduct:-</i>			
L. Appropriations in Aid	33,652	34,307	24**
Net Total	650,034	643,509	1,396
SURPLUS TO BE SURRENDERED	£6,524,995		

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £1,420,000

** Accrued Income (£23,520)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Accrued Income		24
Other Debit Balances:		
St Gabriel's Special School, Limerick	26	
Sligo School	24	
Local Contributions	443	
Sub-Accountants	<u>675</u>	1,168
PMG Balance & Cash	5,165	
Less: Orders Outstanding	<u>4,928</u>	237
Exchequer Grant Undrawn		<u>5,121</u>
		6,550
Less Current Liabilities		
Accrued Expenses	1,420	
Other Credit Balances:		
Miscellaneous	1	
Surplus to be Surrendered	<u>6,525</u>	<u>7,946</u>
Net Current Assets - Deficiency		<u>(1,396)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

The ownership of two sites for first-level schools at Thurles, Co. Tipperary and Rathcoole, Co. Dublin, valued at £46,000 and £40,000 respectively, is vested in the Minister for Education.

Thirty-three (33) Gaelscoileanna were included in the Statement for 1994. Their land and buildings are owned by the Minister for Education but are controlled/managed by Boards of Management. In line with the revised accounting policy for the valuation of fixed assets they are excluded from the Statement for 1995.

Four (4) Special Education Centres for Young Offenders were included in the Statement for 1994. Their land and buildings are owned by the Minister for Education but are controlled/managed by Boards of Management. In line with the revised accounting policy for the valuation of fixed assets they are excluded from the Statement for 1995.

The total number of National Schools in operation on 31st December, 1995, was three thousand three hundred and seventeen (3,317). The majority of schools are denominational and are owned by the relevant diocesan authority.

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

Subhead	Less/(More) than Provided £'000	Explanation
D.	206	The saving occurred because of an increase in the number of posts becoming vacant during the year.
G.	540	The saving arose because some posts were not filled at the rate anticipated.
K.1.	(4,000)	The excess occurred because of a substantial increase in claims from schools in respect of minor and emergency works.

K.2. 1,023 The saving occurred mainly because progress on some projects was slower than anticipated.

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. SUPERANNUATION, ETC., OF NATIONAL TEACHERS		
(i) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc	34,000	107,745
(ii) Contributions to the National School Teachers' Superannuation Schemes	24,869,000	24,954,281
(iii) Contributions to Teachers' Spouses' and Childrens' Pensions Scheme	5,683,000	5,837,739
2. Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)	162,000	185,237
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)	63,000	63,522
4. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	700,000	878,593
5. Handling charges involved in making certain deductions from teachers' salaries	180,000	183,652
6. Receipts from the European Social Fund	1,861,000	1,781,776
7. Miscellaneous	<u>100,000</u>	<u>314,343</u>
Total	<u><u>£33,652,000</u></u>	<u><u>£34,306,888</u></u>

Explanation of Variation

- 1.(i) Refunds of gratuities cannot be estimated with accuracy.
2. The surplus arose from the recruitment of staff on higher incremental salary points than anticipated.
4. The surplus is due to a greater number of teachers on secondment than anticipated.
6. The shortfall arose due to losses incurred on the exchange rate variation, and programme receipts being less than expected.
7. Miscellaneous appropriations-in-aid, which refer to refunds of overpayments, cancellation of out-of-date payable orders, and other miscellaneous receipts, are difficult to estimate, and were greater than expected.

5. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £6,970,000

Vote 27

(B) Multi-Annual Capital Commitments

	Building, Equipment and Furnishing of National Schools (Subhead K.1.) £	Total £
Expenditure in 1995	24,999,000	24,999,000
Legally enforceable commitments to be met in subsequent years	6,970,000	6,970,000

6. MISCELLANEOUS ITEMS

Expenditure under Subhead H. included payments totalling £355,750 in settlement of five(5) compensation claims by staff members in Special Schools for injuries received by them in accidents while on duty as well as 2 similar cases involving resident pupils (S.18/28/76).

Legal costs amounting to £75,690 were also paid in these seven(7) cases.

Expenditure under Subhead H. included payments totalling £34,200 in settlement of three(3) compensation claims by staff members in Special Schools for injuries received by them when assaulted while on duty. Legal costs amounting to £13,130 were also paid in these cases (S.18/17/83).

Expenditure from Subhead F.1. included payment of additional costs of £23,694 in respect of an action in a High Court case involving a pupil with special needs. Payment of £207,387 was made in 1994 (S.18/2/50).

Expenditure from Subhead F.1. included an ex-gratia payment amounting to £30,000 in respect of a contribution to the Association of Primary Teaching Sisters involved with the administration and development of Primary Education (S.18/20/79).

7. EU FUNDING

The overall amount of £1,781,776 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure in 1994 and 1995 of Vote 27 - Subhead A. Salaries, *etc*, of Teachers.

D.J. THORNHILL
Accounting Officer
AN ROINN OIDEACHAS
31 Márta 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First Level Education for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraphs 29 and 30 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

SECOND-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December 1995, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for Second-Level and Further Education.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Secondary Teachers Incremental Salary Grant			
<i>Original</i> £334,382,000			
<i>Less Supplementary</i> <u>5,500,000</u>	328,882	326,345	-
B. Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools	45,566	43,459	-
C. Grants towards Clerical Assistance in Secondary Schools	2,936	2,814	-
D. Superannuation of Secondary, Comprehensive and Community School Teachers	33,452	32,714	-
E. Comprehensive and Community Schools - Running Costs	94,972	94,536	-
F. Annual Non-Capital Grants to Vocational Education Committees (excluding certain grants in respect of Specialist Colleges and student support)			
<i>Original</i> £242,512,000			
<i>Less Supplementary</i> <u>4,500,000</u>	238,012	233,447	-
G. Payments to Local Authorities in respect of Superannuation Charges			
<i>Original</i> £17,900,000			
<i>Supplementary</i> <u>2,800,000</u>	20,700	20,786	-
H. Miscellaneous Post-Primary Services	9,118	9,232	277
I. Secondary Schools - Annual Repayments of Building Loans	5	4	-
J. Examinations	12,200	13,567	100
K. Miscellaneous	200	288	-
L. Second-Level Schools - Building Grants and Capital Costs			
<i>Original</i> £35,200,000			
<i>Supplementary</i> <u>3,800,000</u>	39,000	39,067	2,793
Gross Total			
<i>Original</i> £828,443,000			
<i>Less Supplementary</i> <u>3,400,000</u>	825,043	816,259	3,170*
<i>Deduct:-</i>			
M. Appropriations in Aid			
<i>Original</i> £82,256,000			
<i>Less Supplementary</i> <u>17,000,000</u>	65,256	80,777	4,098**
Net Total			
<i>Original</i> £746,187,000			
<i>Supplementary</i> <u>13,600,000</u>	759,787	735,482	(928)
SURPLUS TO BE SURRENDERED		£24,305,479	

Vote 28

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £3,169,800

** Accrued Income (£4,413,462) and Deferred Income £315,000

NOTES**1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995**

	£'000	£'000
Current Assets		
Stocks (Note 8)		231
Accrued Income		4,413
Other Debit Balances:		
Loans Outstanding	212	
Accident Case (Lodgement) C/C	1	
Erasmus Smith Endowment	1	
P.P. School Building	53	
POs Irregularly Cashed	2	
Sub-Accountants	167	
Inter-Vote Balance	<u>13</u>	449
PMG Balance & Cash	9,889	
Less: Orders Outstanding	<u>5,356</u>	4,533
Exchequer Grant Undrawn		<u>19,586</u>
		29,212
Less Current Liabilities		
Due to State (Note 9)	205	
Accrued Expenses	3,135	
Deferred Income	315	
Other Credit Balances:		
Hardiman Bequest	2	
Recheck of Marks	7	
Registration Council	16	
Tender Deposits (Building)	7	
Inter-Vote Balance	8	
Surplus to be Surrendered	<u>24,305</u>	<u>28,000</u>
Net Current Assets - Surplus		<u><u>1,212</u></u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Land £'000
Cost or Valuation at 1 January 1995	1,459
Additions	150
Disposals	-
Revaluations	<u>2,901</u>
Gross Assets at 31 December 1995	<u>4,510</u>
Accumulated Depreciation	
Opening Balance at 1 January 1995	-
Depreciation for the year	-
Depreciation on Disposals	-
Cumulative Depreciation at 31 December 1995	<u>-</u>
Net Assets at 31 December 1995	<u><u>4,510</u></u>

Notes:

1. Six sites for Second-level schools are owned and controlled/managed by the Minister for Education.
2. Four hundred and forty-five (445) Secondary schools are privately owned and two hundred and forty-six (246) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
3. Sixty-one (61) Community schools, sixteen (16) Comprehensive schools owned by the Minister for Education but controlled/managed by Boards of Management were included in the statement for 1994. In line with the revised accounting policy for the valuation of fixed assets they are excluded from the Statement for 1995.

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

Subhead	Less/(More) than Provided £'000	Explanation
J	(1,367)	The excess was due to a larger than anticipated increase in the number of exam candidates, and a greater than expected increase in the number of examination centres.
K	(88)	The excess occurred because of unanticipated costs in connection with the production of syllabi and curriculum guidelines.

Vote 28

4. APPROPRIATIONS IN AID

		Estimated £	Realised £
1.	Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
	(i) Contributions to Secondary Teachers' Superannuation Scheme	18,202,000	18,346,736
	(ii) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	3,955,000	4,137,655
	(iii) Refund of gratuities under Secondary Teachers' Superannuation Scheme	6,000	25,805
2.	Examination Fees of Students	6,490,000	6,325,443
3.	Refund of portion of capital grants (Subhead L)	60,000	56,424
4.	Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	63,000	59,577
5.	Receipts from the European Social Fund		
	<i>Original</i> £52,180,000		
	<i>Less Supplementary</i> <u>17,000,000</u>	35,180,000	49,969,063
6.	Contributions towards the building and equipping costs of Community Schools	135,000	19,283
7.	Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	590,000	818,664
8.	Handling charge involved in making certain deductions from teachers' salaries	125,000	133,445
9.	Repeat Leaving Certificate course fees	350,000	361,400
10.	Miscellaneous	<u>100,000</u>	<u>523,649</u>
	Total		
	<i>Original</i> £82,256,000		
	<i>Less Supplementary</i> <u>17,000,000</u>	<u>£65,256,000</u>	<u>£80,777,144</u>

Explanation of Variation

- 1.(iii) The number and amount of refunds, which are difficult to estimate accurately, were greater than anticipated.
5. Payments of European Social Fund Aid, received in late December 1995, had been expected to be delayed until 1996.
6. The shortfall in receipts was due mainly to the non-signing of Deeds of Trust.
7. The surplus is due to the number of teachers on secondment being greater than expected.
8. The surplus in respect of handling charges is due to a larger than anticipated take-up of the various voluntary deduction-at-source schemes and an increase in the number of companies charged for handling their deductions at source.
10. Miscellaneous receipts, which are difficult to estimate, were greater than anticipated.

5. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £25,102,781

(B) Multi-Annual Capital Commitments

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

	£
Expenditure in 1995	39,066,737
Legally enforceable commitments to be met in subsequent years	22,000,000

6. EU FUNDING

The amount of £49,969,063 received from the European Social Fund and shown as appropriations-in-aid was included in the recorded expenditure from the following subheads of the Second-Level and Further Education Vote:-

- A, B, E, F, and H in 1994 and 1995.
- F in 1992.
- F in 1991.

The YMCA received £55,699 from the European Social Fund in respect of a Vocational Training Programme for unemployed young people.

7. MISCELLANEOUS ACCOUNTS

Statement of Loans

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

Period	Amounts of	Repayments	
	Loans issued (1) £	Principal (2) £	Interest (3) £
From 1st April 1968 to 31st December 1994	2,528,111	2,283,358	2,696,042
Year ended 31st December 1995	-	<u>33,748</u>	<u>23,035</u>
Total	<u>2,528,111</u>	2,317,106	2,719,077

Principal outstanding: (1) 2,528,111 minus (2) 2,317,106 = 211,005

Vote 28

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, 1995, in respect of Capital and Income.

CAPITAL ACCOUNT	£	Securities £	Cash £
<i>Balance on 1st January, 1995</i>			
Cash for investment			-
War Loan, 3.5% Stock	400		
6.25% Treasury Bond, 2004	26,380		
9% Capital Loan, 1996	196		
9.5% Conversion Bond, 1995	519		
9.75% Capital Stock, 1998	<u>7,614</u>	35,109	
Transferred from Income A/C for investment			7,000
<i>Redemption of Securities, viz.,</i>			
9.5% Conversion Bond, 1995		(519)	519
<i>Purchase of Securities, viz.,</i>			
6.25% Treasury Bond, 1999		7,648	(7,000)
8% Treasury Bond, 2000		<u>508</u>	<u>(519)</u>
<i>Balance on 31st December, 1995</i>			
Cash for investment			-
War Loan, 3.5% Stock	400		
6.25% Treasury Bond, 2004	26,380		
9% Capital Loan, 1996	196		
9.75% Capital Stock, 1998	7,614		
8% Treasury Bond, 2000	508		
6.25% Treasury Bond, 1999	<u>7,648</u>	<u>42,746</u>	
INCOME ACCOUNT		£	£
<i>Balance on 1st January, 1995</i>			19,711
Dividends received			
War Loan, 3.5% Stock		14	
6.25% Treasury Bond, 2004		1,649	
9% Capital Loan, 1996		17	
9.5% Conversion Bond, 1995		25	
9.75% Capital Stock, 1998		742	
8% Treasury Bond, 2000		<u>21</u>	2,468
Registration fees			5,705
Assessment fees			7,41
Uncashed PO			1
Cancellation of PO			4
Transfer to capital account for investment			(7,000)
Travel and subsistence expenses of Council members			(9,031)
Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council			(65)
Refunds to applicants			(380)
Fees paid to members of Panels of Assessors			<u>(2,348)</u>
<i>Balance on 31st December, 1995</i>			<u>£16,206</u>

8. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	231

9. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	144
Pay Related Social Insurance	29
Withholding Tax	<u>32</u>
Total	<u>205</u>

D.J. THORNHILL,
Accounting Officer,
AN ROINN OIDEACHAIS,
31 Márta 1996.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Second Level and Further Education for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraphs 29 and 30 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

Vote 29

THIRD-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December 1995, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the payment of sundry grants and grants-in-aid in respect of Third-level and Further Education.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A.1. Higher Education Grants			
<i>Original</i>	£60,450,000		
<i>Supplementary</i>	<u>13,800,000</u>	74,250	74,250
			51,205
A.2. University Scholarships, Research Grants and Fellowships	578	604	-
A.3. Grants to Students at Thomond College of Education	52	16	-
A.4. Grants to Vocational Education Committees in respect of Scholarships to Students	7,000	7,817	-
A.5. Grants in support of trainees on ESF aided Programmes			
<i>Original</i>	£31,750,000		
<i>Supplementary</i>	<u>3,700,000</u>	35,450	35,415
			-
A.6. Central administration of Student Support	250	-	-
B.1. An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses	1,146	1,146	-
B.2. An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)			
<i>Original</i>	£178,511,000		
<i>Less Supplementary</i>	<u>4,000,000</u>	174,511	171,625
			-
B.3. An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (<i>National Lottery Funded</i>)	1,126	1,126	-
C. Grants in respect of the running costs of Regional Technical Colleges, The Dublin Institute of Technology and certain Vocational Education Committee Colleges	135,808	134,625	(200)
D. Training Colleges for Primary Teachers excluding those funded through the Higher Education Authority	1,350	1,520	-
E. Training Colleges for Teachers of Home Economics	1,882	1,535	-
F. Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	3,213	3,213	-
G. Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)	2,840	2,840	-
H. Cork Hospitals Board - Grant-in-Aid for General Expenses	2	-	-

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
I.	Miscellaneous	5	102	-
J.	National College of Industrial Relations			
	<i>Original</i>	<i>£600,000</i>		
	<i>Supplementary</i>	<i><u>300,000</u></i>	900	900
		900	900	-
K.	Alleviation of Disadvantage	205	204	-
L.1.	Building Grants and Capital Costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges	20,393	21,207	705
L.2.	An tÚdarás um Ard-Oideachas - Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	15,700	15,659	-
Gross Total				
	<i>Original</i>	<i>£462,861,000</i>		
	<i>Supplementary</i>	<i><u>13,800,000</u></i>	476,661	473,804
			476,661	473,804
	<i>Deduct:-</i>			
M.	Appropriations in Aid			
	<i>Original</i>	<i>£60,381,000</i>		
	<i>Less Supplementary</i>	<i><u>18,000,000</u></i>	42,381	58,784
			42,381	58,784
	Net Total			
	<i>Original</i>	<i>£402,480,000</i>		
	<i>Supplementary</i>	<i><u>31,800,000</u></i>	434,280	415,020
			434,280	415,020
SURPLUS TO BE SURRENDERED			£19,259,680	

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £51,909,573 and Prepayments (£200,000)

** Accrued Income (£1,236,847)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Accrued Income		1,237
Prepayments		200
Other Debit Balances:		
Loans Outstanding		40
PMG Balance & Cash	3,337	
Less: Orders Outstanding	<u>2,814</u>	523
Exchequer Grant Undrawn		<u>18,761</u>
		20,761
Less Current Liabilities		
Accrued Expenses	51,910	
Other Credit Balances:		
Carlisle and Blake Fund	2	
Reid Bequest Scheme B	1	
Reid Bequest Scheme C Fund	11	
Higher Education Grants	10	
Surplus to be Surrendered	<u>19,260</u>	<u>71,194</u>
Net Current Assets - Deficiency		<u>(50,433)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Land and Buildings £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	4,015	-	4,015
Additions	288	96	384
Disposals	-	-	-
Revaluations	<u>135</u>	<u>-</u>	<u>135</u>
Gross Assets at 31 December 1995	<u>4,438</u>	<u>96</u>	<u>4,534</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	-	-	-
Depreciation for the year	-	10	10
Depreciation on Disposals	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative Depreciation at 31 December 1995	<u>-</u>	<u>10</u>	<u>10</u>
Net Assets at 31 December 1995	<u>4,438</u>	<u>86</u>	<u>4,524</u>

Notes:

- Land and buildings of two third-level institutions (College of Art and Design, Dun Laoghaire; Tipperary Rural and Business Development Institute) are owned and controlled/managed by the Minister for Education.
- Two third-level institutions (Dublin City University, University of Limerick) were included in the Statement for 1994. Their land and buildings are owned by the Minister for Education but are controlled/managed by governing bodies. In line with the revised accounting policy for the valuation of fixed assets they are excluded from the Statement for 1995.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	36	The saving arose because the take-up by students of grants under this scheme, which is being phased out, was less than anticipated.
A.4.	(817)	The excess was due to the unanticipated introduction of capitation fee payments, and a greater increase in the number of students than expected.
A.6.	250	The allocation was not expended because the Central Agency for the processing of applications for student grants was not established.
D.	(170)	The excess was due to non-pay costs being greater than anticipated together with an increase in new entrants to the colleges.
E.	347	The saving was due to the running costs of the colleges being less than anticipated.
I.	(97)	The excess was due to the payment of a grant to the Irish School of Ecumenics which had not been anticipated.

4. APPROPRIATIONS IN AID

		Estimated £	Realised £
1.	Recovery of Loans to Training College Students	10,000	9,322
2.	Táillí Scrúdaithe don Ard Teastais agus Scrúdú Cáilíochta sa Ghaeilge	1,000	677
3.	Receipts from European Social Fund		
	<i>Original</i>	<i>£60,369,000</i>	
	<i>Less Supplementary</i>	<i><u>18,000,000</u></i>	
		42,369,000	58,768,804
4.	Miscellaneous	<u>1,000</u>	<u>4,868</u>
	Total		
	<i>Original</i>	<i>£60,381,000</i>	
	<i>Less Supplementary</i>	<i><u>18,000,000</u></i>	
		<u>£42,381,000</u>	<u>£58,783,671</u>

Explanation of Variation

- Payments of European Social Fund Aid, which had been expected to be delayed until 1996, were received in late December, 1995.
- Miscellaneous receipts, which are varied in nature and therefore difficult to estimate, were greater than anticipated.

5. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £16,512,655

Vote 29

(B) Multi-Annual Capital Commitments

	Building Grants and Capital Costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges (Subhead L.1.)	Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (Subhead L.2.)	Total
	£	£	£
Expenditure in 1995	21,207,161	15,659,360	36,866,521
Legally enforceable commitments to be met in subsequent years	14,636,655	1,500,000	16,136,655

Capital projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1994	Expenditure in 1995	Legally enforceable commitments to be met in subsequent years	Total
	£	£	£	£
1. Regional Technical College, Limerick - Phase 2 Development	1,296,844	4,640,654	1,241,883	7,179,381
2. Cathal Brugha Street College of Catering	306,416	941,813	4,751,772	6,000,001

6. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £1,137,000 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.2.	1,119,000
B.3.	13,000
D.	5,000

The amount of loans to training college students outstanding at 31st December 1995 was £40,238 (Subhead M.1).

Expenditure under Subhead C. included payment of £61,237 in settlement of the Judicial Proceedings by the Minister for Education against Letterkenny RTC and an officer of the College.

7. EU FUNDING

The outturn shown in Subheads L.1 and L.2 include payments in respect of activities co-financed by the European Regional Development Fund (ERDF).

The amount of £58,768,804 received from the European Social Fund (ESF) and shown as appropriations-in-aid was included in the recorded expenditure from Subheads A.5, B.2 and C in 1995, from Subheads A.1, A.6, B.2 and C in 1994.

8. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1995 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1995</i>	<i>Cumulative Expenditure to 31 December 1995</i>
Commission set up under Section 2 of Regional Technical Colleges (Amendment) Act, 1994.	1994	£111,665	£111,665

D.J. THORNHILL,
Accounting Officer,
AN ROINN OIDEACHAIS,
31 Márta 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 31 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

Vote 30

MARINE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	7,932	8,069	-
A.2. Travel and Subsistence	850	771	17
A.3. Incidental Expenses	310	294	(9)
A.4. Postal and Telecommunications Services	275	299	16
A.5. Office Machinery and other Office Supplies	200	243	25
A.6. Office Premises Expenses	220	266	19
A.7. Consultancy Services	150	123	-
MARINE SAFETY AND SHIPPING SERVICES			
B.1. Coast Life Saving Service - Equipment, Stores and Maintenance	150	145	18
B.2. Development of Coastal Radio Stations	599	595	(1)
B.3. Marine Emergency Contingency	20	21	17
B.4. Grant to Royal National Lifeboat Institution	106	106	-
B.5. Grant to Commissioners of Irish Lights (Supplement to Light Dues)	2,117	2,117	-
B.6. Marine Emergency Service	5,400	5,207	524
B.7. Wreck, Salvage and Relief of Distressed Seamen	1	-	-
C. Loran C Navigation System			
<i>Original</i>	<i>£1,151,000</i>		
<i>Less Supplementary</i>	<i><u>65,000</u></i>		
	1,086	223	(16)
HARBOUR DEVELOPMENT AND COAST PROTECTION			
D.1. Grants for Improvements at Commercial, Secondary and Other Harbours			
<i>Original</i>	<i>£720,000</i>		
<i>Less Supplementary</i>	<i><u>50,000</u></i>		
	670	302	5
D.2. State Harbours	2,756	2,632	33

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E. Coast Protection			
<i>Original</i>	<i>£771,000</i>		
<i>Less Supplementary</i>	<i><u>150,000</u></i>	671	-
MARINE RESEARCH			
F.1. Marine Research and Development	3,375	1,689	(3)
F.2. Salmon Research Agency (Grant-in-Aid)			
<i>Original</i>	<i>£160,000</i>		
<i>Supplementary</i>	<i><u>66,000</u></i>	226	-
F.3. Marine Institute	1,050	2,006	-
SEA FISHERIES AND AQUACULTURE DEVELOPMENT			
G.1. Development of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968	3,064	2,955	113
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)	4,800	4,800	-
H.2. An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)	2,650	2,650	-
H.3. Repayment of Advances	1,250	-	-
H.4. An Bord Iascaigh Mhara - Special Aid to the Fishing Industry	300	208	-
H.5. An Bord Iascaigh Mhara - PESCA Community Initiative (Grant-in-Aid)	944	163	-
H.6. Special Aid to the Shellfish Industry (Grant-in-Aid)			
<i>Original</i>	<i>NIL</i>		
<i>Supplementary</i>	<i><u>400,000</u></i>	400	-
I.1. Repayments of Compensation for Fish Withdrawals	1	-	-
I.2. Conservation and Management of Fisheries	243	230	8
I.3. Fish Processing	400	144	-
INLAND FISHERIES			
J.1. Inland Fisheries Development	13,742	10,891	90
J.2. Expenditure in connection with the Acquisition of Fisheries and other Property	1	-	-
OTHER SERVICES			
K. Shipping Investment Grants	1	-	-

Vote 30

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L.1. Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	61	48	-
L.2. <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	55	45	-
L.3. Fund for the payment of <i>ex-gratia</i> awards to certain former employees of Irish Shipping Ltd.	100	122	-
M. Commissions and Special Inquiries	5	6	3
N. Subscriptions to International Organisations	119	109	-
O. Technical Assistance Programme	350	49	1
Gross Total			
<i>Original</i>	£56,469,000		
<i>Supplementary</i>	<u>201,000</u>	56,670	48,895
			860*
<i>Deduct:-</i>			
P. Appropriations in Aid			
<i>Original</i>	£6,057,000		
<i>Supplementary</i>	<u>200,000</u>	6,257	6,550
			1,362**
Net Total			
<i>Original</i>	£50,412,000		
<i>Supplementary</i>	<u>1,000</u>	50,413	42,345
			(502)
SURPLUS TO BE SURRENDERED		£8,067,986	

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £951,517 and Prepayments (£91,350)

** Accrued Income (£1,362,169)

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets

- (i) 1995 Purchases are treated in accordance with General Accounting Policies. Assets purchased before 1995 have been included at Departmental valuations.
- (ii) Responsibility for the Fisheries Research Centre was transferred to the Marine Institute on 1 January 1996. Fixed assets valued at £765,610 were transferred and are not included in this statement. Land and Buildings transferred are awaiting valuation.
- (iii) Under the Harbours Bill, 1995, ownership of Dun Laoghaire Harbour is to be transferred to a new company. The valuations necessary for this transfer have not yet been carried out.

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 13)		230
Prepayments		91
Accrued Income		1,362
Other Debit Balances:		
Suspense	<u>2,099</u>	2,099
PMG Balance & Cash	5,627	
Less: Orders Outstanding	<u>6,082</u>	(455)
Exchequer Grant Undrawn		<u>7,263</u>
		10,590
Less Current Liabilities		
Accrued Expenses	952	
Other Credit Balances:		
Suspense	796	
Due to the State (Note 14)	43	
Surplus to be Surrendered	<u>8,068</u>	<u>9,859</u>
Net Current Assets - Surplus		<u>731</u>

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Furniture £'000	Office Equipment (including IT) £'000	Specialist Equipment £'000	Totals £'000
Cost or Valuation at 1 January 1995	192	165	2,749	3,106
Additions	24	92	590	706
Disposals	-	-	(42)	(42)
Revaluations	-	-	-	-
Gross Assets at 31 December 1995	<u>216</u>	<u>257</u>	<u>3,297</u>	<u>3,770</u>
Accumulated Depreciation				
Opening Balance at 1 January 1995	-	-	-	-
Depreciation for the year	40	50	356	446
Depreciation on Disposals	-	-	-	-
Cumulative Depreciation at 31 December 1995	<u>40</u>	<u>50</u>	<u>356</u>	<u>446</u>
Net Assets at 31 December 1995	<u>176</u>	<u>207</u>	<u>2,941</u>	<u>3,324</u>

Note:

The following fisheries are owned by the Minister for the Marine but are managed by the Central Fisheries Board or a Regional Fisheries Board, (i) Moy, (ii) Galway and (iii) Owenea/Owentocker.

Vote 30

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Refund from owners of the MV Vicktor Lyagin	12,872
Dividend from Arramara Teoranta	3,900

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

Subhead	Less/(More) than Provided £'000	Explanation
A.5.	(43)	The excess arose due to higher than anticipated expenditure on general office supplies and photocopying equipment.
A.6.	(46)	Excess was due to increased expenditure on maintenance partly offset by savings on heating, lighting and furniture.
C.	863	The construction element of the project did not commence in 1995 due to ongoing legal proceedings.
D.1.	368	The savings arose due to the inability to proceed with dredging and other works for which provision had been made.
E.	(50)	Expenditure on certain projects was higher than anticipated.
F.1.	1,686	The saving was largely due to the delayed start-up of Structural Fund measures and the decision that such expenditure together with certain non-capital expenditure should be borne by the Marine Institute.
F.3.	(956)	Certain functions were transferred to the Marine Institute during 1995 resulting in increased expenditure.
H.3.	1,250	This provision was not required in 1995.
H.4.	92	The number of claims which met the criteria for the scheme was less than expected.
H.5.	781	The programme which was not approved by the European Commission until the end of 1994, started more slowly than anticipated.
I.2.	13	Certain computer equipment for which provision had been made was not available before the end of the year.
I.3.	256	The number of claims submitted in 1995 was less than expected.
J.1.	2,851	These savings reflect the timelag between approval of projects and actual drawdown of grants under the various Structural Funds and the deferral of expenditure planned in relation to the Foyle Fisheries Commission.
L.1.	13	The number of pensioners fell during the year.
L.2.	10	The number of pensioners fell during the year.
L.3.	(22)	Expenditure reflects the number of applications received under the Irish Shipping Limited (Payments to Former Employees) Act, 1994. The application period was extended from May 1995 to November 1995.
O.	301	Savings resulted from a delay in finalising projects under this programme.

6. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1. Proceeds of fines and forfeitures in respect of fishery offences			
	<i>Original</i> £545,000		
	<i>Supplementary</i> <u>200,000</u>	745,000	1,007,488
2. Charges at State Harbours		3,175,000	3,178,713
3. Receipts under the Merchant Shipping and Mercantile Marine Acts		200,000	218,846
4. Receipts from Radio, Telephone and Telegraph traffic		160,000	196,074
5. Receipts under the 1933 Foreshore Act and the 1954 State Property Act		1,329,000	1,381,615
6. EU recoupment in respect of expenditure on the conservation and management of fisheries.		76,000	69,359
7. Loran C		-	-
8. Surveillance (RFB)		263,000	-
Surveillance (FFC)		90,000	-
9. Miscellaneous receipts		<u>219,000</u>	<u>498,319</u>
Total			
	<i>Original</i> £6,057,000		
	<i>Supplementary</i> <u>200,000</u>	<u>£6,257,000</u>	<u>£6,550,414</u>

Explanation of Variation

- Receipts under this heading are difficult to predict.
- In addition to the amount received under this heading a sum of £2,530,000 was transferred to the Dun Laoghaire Harbour Development Fund in accordance with Orders made under the Dun Laoghaire Harbour Act, 1994.
- The surplus was due to survey fees on newly built vessels.
- The receipts in respect of public correspondence calls made through the IMES coast radio network were greater than expected.
- With the agreement of the Department of Finance monies received from the EU were transferred directly to the agencies concerned.
- The surplus arose due to unanticipated receipt of EU funding in respect of marine research projects.

Miscellaneous receipts comprise:

	£
Receipt from EU in respect of research	216,335
Aquaculture Licence Fees	146,258
Helicopter Secondary Role Missions	62,182
Refunds of Air Fares	30,321
Refund of Overtime	15,165
Miscellaneous	<u>28,058</u>
Total	<u>£498,319</u>

Vote 30

7. COMMITMENTS

(A) Global Commitments

The Global figure for Commitments likely to materialise in subsequent years is £157,040.

(B) Multi-Annual Capital Commitments

A contract for the development of a ferry terminal at Dun Laoghaire was signed in 1994. The cost of the project, which will be completed in 1996, is estimated at £22.8m including design, construction and professional fees.

In accordance with Section 5 of the Dun Laoghaire Harbour Act, 1994 the Dun Laoghaire Harbour (Finance) Board is responsible for meeting the costs of the project through commercial borrowings and in 1995 a sum of £11,959,455 was paid by the Board out of the Dun Laoghaire Harbour Development Fund for this purpose. The cost of the interest charged on the borrowings is being met by the appropriation of revenues from harbour dues at Dun Laoghaire. In 1995 £2,530,000 was paid into the Dun Laoghaire Harbour Development Fund in this manner. The project has qualified for 40% EU Grant aid from ERDF - £4.8m was paid to the Fund in 1995.

In addition £475,000 was transferred from subhead D.2 to the Fund to offset capital and interest charges.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. Of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	82,208	98	1	5,824
Overtime and extra attendance	251,230	116	12	14,770
Shift and roster allowances	337,442	54	44	8,190
Miscellaneous	15,593	6	1	5,253
Total extra remuneration	686,473	*	*	14,770

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

9. MISCELLANEOUS ITEMS

In addition to the sum issued from the Vote, an extra amount of £49,000 was issued to An Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No. 45).

£205,309, was written off in respect of arrears of coast protection maintenance charges due to the Department in respect of Rosslare Strand (S102/12/68).

£33,486, including £5,986 legal costs, was paid in settlement of three personal injury claims at Dun Laoghaire Harbour (S27/28/87).

£28,845 and £2,309, was paid in respect of legal costs following the settlement in 1994 of two personal injury claims arising out of Department's responsibility for coastal protection works (S86/4/77).

£10,144, including £2,144 costs, was paid in settlement of a contractual dispute (S86/4/77).

£8,747, including £2,997 costs, was paid in settlement of a personal injury claim by an employee (E112/110/88).

£5,623, was paid in respect of legal costs arising out of a judicial review (S86/4/77).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £281,000 is included in the Estimate for 1996.

10. EU FUNDING

An Bord Iascaigh Mhara received EU grants totalling £8,243,814 in 1995 in respect of fleet modernisation, ice plants, aquaculture, manpower training, marketing and PESCA.

The Marine Institute received EU grants totalling £78,357 in 1995 in respect of research.

The Central Fisheries Board received EU grants totalling £587,500.

11. COMMISSIONS AND INQUIRIES ETC.

Total expenditure in respect of Commissions, Committees and Special Inquiries on account of which payments were made from the Vote in the year ended 31 December 1995 are as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Subhead</i>	<i>Year of Appointment</i>	<i>Expenditure in 1995</i>	<i>Total Expenditure to 31 December 1995</i>
Ferry Users Forum	M.	1992	2,692	2,692
Salmon Management Task Force	M.	1995	3,724	3,724

12. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of the Marine on the Undermentioned Non-Voted Service in the Year Ended 31 December 1995

Marine Works (Ireland) Act, 1902 Maintenance Fund

	£
Balance at 1 January 1995	Nil
Receipts 1995	<u>3,491</u> ¹
	3,491
Payments 1995	<u>3,491</u>
Balance at 31 December 1995	Nil

¹ Includes a subvention of £3,004 from Subhead D.1. (F53/1/37).

Vote 30

13. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	17
Communication Equipment	104
Research Equipment	18
Harbour Works Consumables	55
Rescue Equipment	<u>36</u>
	<u>230</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
VAT	43

TOM CARROLL
Accounting Officer
ROINN NA MARA
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Marine for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraphs 8 and 32 to 34 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

AGRICULTURE AND FOOD

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£81,271,000		
<i>Less Supplementary</i>	<u>1,700,000</u>	79,571	79,972
			-
A.2. Travel and Subsistence			
<i>Original</i>	£5,838,000		
<i>Supplementary</i>	<u>200,000</u>	6,038	5,978
			159
A.3. Incidental Expenses			
<i>Original</i>	£2,145,000		
<i>Supplementary</i>	<u>250,000</u>	2,395	2,313
			20
A.4. Postal and Telecommunications Services			
<i>Original</i>	£3,700,000		
<i>Less Supplementary</i>	<u>100,000</u>	3,600	3,676
			5
A.5. Office Machinery and Other Office Supplies			
<i>Original</i>	£5,482,000		
<i>Less Supplementary</i>	<u>285,000</u>	5,197	4,708
			(191)
A.6. Office Premises Expenses			
<i>Original</i>	£4,971,000		
<i>Less Supplementary</i>	<u>1,000,000</u>	3,971	4,084
			(320)
A.7. Consultancy Services			
		96	158
			5
A.8. Supplementary Measures to protect the financial interests of the EU			
<i>Original</i>	£565,000		
<i>Less Supplementary</i>	<u>300,000</u>	265	219
			-
A.9. Remuneration of Temporary Veterinary Inspectors			
<i>Original</i>	£10,250,000		
<i>Less Supplementary</i>	<u>300,000</u>	9,950	9,818
			-
OTHER SERVICES			
EDUCATION, RESEARCH AND ADVISORY SERVICES			
B.1. Research and Testing			
<i>Original</i>	£4,129,000		
<i>Less Supplementary</i>	<u>363,000</u>	3,766	3,769
			47
B.2. Grants to Farm and Rural Development Organisations			
		76	76
			-

Vote 31

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.3. Teagasc - Grant-in-Aid for General Expenses	38,635	38,635	-
B.4. Teagasc - Grant-in-Aid for Superannuation Purposes	6,039	6,039	-
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE			
C.1. Improvement of Livestock			
<i>Original</i>	<i>£340,000</i>		
<i>Less Supplementary</i>	<i><u>40,000</u></i>	300	264
C.2. Bovine Tuberculosis and Brucellosis Eradication			
<i>Original</i>	<i>£42,000,000</i>		
<i>Supplementary</i>	<i><u>5,000,000</u></i>	47,000	46,888
C.3. General Disease Control and Eradication			
<i>Original</i>	<i>£2,577,000</i>		
<i>Supplementary</i>	<i><u>810,000</u></i>	3,387	3,413
PRODUCTION AND DEVELOPMENT AIDS			
D.1. An Bord Glas - Grant-in-Aid for General Expenses	1,575	1,557	-
D.2. Grant Scheme for Glasshouse Improvement	2	-	-
D.3. Development of Organic Farming	10	10	-
MISCELLANEOUS			
E. Trade Exhibitions and Promotions	155	146	-
F. Subsidies on Milk and Dairy Produce	2	1	-
G.1. Pension Payments, etc., and Winding-up Expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall	105	93	2
G.2. Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards			
<i>Original</i>	<i>£506,000</i>		
<i>Less Supplementary</i>	<i><u>24,000</u></i>	482	486
H.1. An Bord Bia - Grant-in-Aid for General Expenses	10,221	10,150	4
H.2. Meat Classification Scheme	65	56	-
H.3. Grant-in-Aid to the Irish Horseracing Authority for Development of Horse Racing Industry			
<i>Original</i>	<i>£6,700,000</i>		
<i>Supplementary</i>	<i><u>2,100,000</u></i>	8,800	8,800

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
H.4. Grant-in-Aid to Bord na gCon for Development of Greyhound Industry			
<i>Original</i>	£3,000,000		
<i>Supplementary</i>	<u>500,000</u>		
	3,500	3,500	-
H.5. Assistance for the Non-thoroughbred Horse Industry	75	75	-
I.1. International Co-operation	660	642	-
I.2. Food and Agriculture Organisation - Contributions to Schemes	160	160	78
I.3. Food Aid Convention under International Wheat Agreement Account (Grant-in-Aid)			
<i>Original</i>	£620,000		
<i>Less Supplementary</i>	<u>45,000</u>		
	575	575	-
I.4. Payment to World Food Programme Account (Grant-in-Aid)	1,000	1,000	-
J.1. Tribunal of Inquiry into the Beef Processing Industry			
<i>Original</i>	£25,000,000		
<i>Less Supplementary</i>	<u>24,999,000</u>		
	1	-	25,000
J.2. Miscellaneous Services			
<i>Original</i>	£2,097,000		
<i>Less Supplementary</i>	<u>800,000</u>		
	1,297	1,298	-
K. Land Commission Services	40	8	-

**SCHEMES OPERATED IN IMPLEMENTATION
OF EU GUARANTEE REGULATIONS AND
DIRECTIVES**

L.1. Financing of the Common Agricultural Policy - Expenses in Connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures			
<i>Original</i>	£32,102,000		
<i>Less Supplementary</i>	<u>4,400,000</u>		
	27,702	27,494	3,711
L.2. Market Intervention losses by Deficiency, Accident, etc.			
<i>Original</i>	£6,000,000		
<i>Supplementary</i>	<u>2,900,000</u>		
	8,900	8,841	83,885
L.3. Agri-Environment Programme			
<i>Original</i>	£18,000,000		
<i>Supplementary</i>	<u>11,935,000</u>		
	29,935	29,558	1,750

Vote 31

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L.4.	Scheme for Early Retirement from Farming - EC Council Regulation No. 2079/92			
	<i>Original</i> £19,400,000			
	<i>Supplementary</i> <u>8,820,000</u>	28,220	27,708	-
L.5.	Set aside of Land (EC Council Regulation No. 2328/91)	50	21	-
SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS AND DIRECTIVES				
M.1.	On Farm Investment	48,399	50,482	4,842
M.2.	General Structural Improvement	7,726	9,339	1,243
M.3.	Farm Diversification and Operational Programme for Rural Development			
	<i>Original</i> £5,980,000			
	<i>Less Supplementary</i> <u>2,502,000</u>	3,478	2,517	447
M.4.	Aids to Farmers in certain Less Favoured Areas			
	<i>Original</i> £121,321,000			
	<i>Less Supplementary</i> <u>2,750,000</u>	118,571	118,489	7,163
M.5.	Stimulus Fund for Research	400	395	-
M.6.	Technical Assistance			
	<i>Original</i> £495,000			
	<i>Less Supplementary</i> <u>195,000</u>	300	105	1
M.7.	Leader and Interreg			
	<i>Original</i> £13,731,000			
	<i>Less Supplementary</i> <u>9,200,000</u>	4,531	3,671	-
M.8.	Grants for Institutional Research and Development in the Food Sector			
	<i>Original</i> £6,499,000			
	<i>Less Supplementary</i> <u>2,397,000</u>	4,102	4,083	-
M.9.	Grants for Marketing and Processing	1,068	272	189
M.10.	Operational Programme for Marketing and Processing	55	-	382
M.11.	Life Annuities and Premiums - E.C. Directive No. 72/160			
	<i>Original</i> £950,000			
	<i>Less Supplementary</i> <u>89,000</u>	861	838	-
M.12.	Scheme for Cessation of Milk Production	5	-	-

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M.13. Farming in Environmentally Sensitive Areas		1	1	-
Gross Total				
<i>Original</i>	£542,289,000			
<i>Less Supplementary</i>	<u>18,974,000</u>	523,315	522,381	135,034*
<i>Deduct:-</i>				
N. Appropriations in Aid				
<i>Original</i>	£262,655,000			
<i>Less Supplementary</i>	<u>18,975,000</u>	243,680	245,906	49,739**
Net Total				
<i>Original</i>	£279,634,000			
<i>Supplementary</i>	<u>1,000</u>	279,635	276,475	85,295
SURPLUS TO BE SURRENDERED		£3,159,685		

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £135,818,000 and Prepayments (£784,000)

** Accrued Income (£49,753,000) and Deferred Income £14,000

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets and stocks. The information supplied includes an element of estimation.

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2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 13)		340
Prepayments		784
Accrued Income		49,753
Other Debit Balances:		
Travel	457	
Court Settlement	451	
Department of Finance	364	
EU Scheme	213	
Salaries Recoupable	10	
Other Recoupable Expenditure	<u>54</u>	1,549
PMG Balance & Cash	37,954	
Less: Orders Outstanding	<u>26,349</u>	11,605
Exchequer Grant Undrawn		<u>2,408</u>
		66,439
Less Current Liabilities		
Accrued Expenses	135,818	
Deferred Income	14	
Other Credit Balances:		
Due to State (Note 14)	5,150	
Securities	4,292	
Payroll Deductions	616	
Other	2,344	
Surplus to be Surrendered	<u>3,160</u>	<u>151,394</u>
Net Current Assets - Deficiency		<u><u>(84,955)</u></u>

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Land and Buildings ^(a)	Office Equipment & Other Machinery ^(b)	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1995	-	33,019	1,111	34,130
Additions	506	3,096	465	4,067
Disposals	-	-	-	-
Revaluations	-	-	-	-
Gross Assets at 31 December 1995	<u>506</u>	<u>36,115</u>	<u>1,576</u>	<u>38,197</u>
Accumulated Depreciation				
Opening Balance at 1 January 1995	-	3,506	111	3,617
Depreciation for the year	-	7,223	158	7,381
Depreciation on Disposals	-	-	-	-
Cumulative Depreciation at 31 December 1995	-	<u>10,729</u>	<u>269</u>	<u>10,998</u>
Net Assets at 31 December 1995	<u>506</u>	<u>25,386</u>	<u>1,307</u>	<u>27,199</u>

Notes:

- (a) Valuations for Land and Buildings at 1 January 1995 are not available. A schedule of Land and Buildings is maintained.
- (b) The opening balance for Office Equipment and other Machinery has been adjusted to reflect the results of an inventory of capital assets and also to comply with the additional requirement to include a valuation in respect of computer software.

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Interest on Exchequer Advance under EC Acts 1972-1986	£ 39,315
Agricultural levies collected under EU regulations and paid to the Exchequer	11,794,981
Conscience Money	600
Food Voucher Scheme	20,556
Vote 45 Excess - Previous Years	<u>13,375</u>
	<u>£11,868,827</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	(62)	Excess expenditure arose from the necessity to undertake consultancy studies on the Meat Inspection Service and under the Strategic Management Initiative (SMI) which had not been provided for.
C.1.	36	Savings resulted from the deferral to 1996 of the purchase of some specialised equipment together with a reduced uptake in bull performance testing.
G.1.	12	Provision was made in the estimate for an increase in the rate of pension paid to former employees of Bord na gCapall pending a review. However the review was not completed in 1995.
K.	32	Legal costs, in some cases, have not yet been agreed and expenditure on improvements to land held by the Irish Land Commission was less than anticipated.
L.4.	512	Demand for the Early Retirement scheme was very difficult to estimate.
L.5.	29	Savings resulted because some cases remain outstanding while the Department awaits the submission of further documentation from applicants.
M.1.	(2,083)	The level of grants on individual projects was higher than expected.
M.2.	(1,613)	The higher than forecast level of interest in the Installation Aid Scheme reflected the huge level of demand under the Early Retirement Scheme.
M.3.	961	There was a shortfall in the expected number of completed works and a delay by the European Commission in approving amendments to a number of schemes.
M.6.	195	Savings resulted from the setting up and staffing of the Analysis and Evaluation Unit taking place later than expected.
M.7.	860	Due to the late start up of Interreg 2 programme, the approval of projects was much later than anticipated which resulted in savings.
M.9.	796	Savings resulted from fewer claims being submitted than were envisaged and the necessity to seek additional information slowed the payment process in some cases. In addition the flexibility in EU Regulations regarding the timescale for completion of work makes forecasting the payment date a difficult task.
M.10.	55	This provision was in respect of exchange rate losses which were expected to materialise on the completion of the Operational Programme for Marketing and Processing. Due to the slow rate of progress by the beneficiaries the Programme was not concluded in 1995 and the anticipated expenditure did not arise.

6. APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
ADMINISTRATION				
1. Recoupment of salaries, <i>etc.</i> , of officers on loan to outside bodies	A.1.	47,000	47,363	-
2. Recoupment by EU of certain travelling expenses				
<i>Original</i> £205,000				
<i>Less Supplementary</i> <u>38,000</u>	A.2.	167,000	166,558	-
3. Receipts from EU for measures to protect the financial interests of the EU	A.8.	1,000	-	-
4. Receipts from farm visits by staff in connection with On Farm Investment	M.1 & M.2	800,000	596,419	-
5. Forfeited deposits and securities under EU intervention, export refund, <i>etc.</i> , arrangements				
<i>Original</i> £231,000				
<i>Supplementary</i> <u>300,000</u>		531,000	644,410	-
6. Receipts from fees for veterinary inspection services at poultry plants and meat inspection fees				
<i>Original</i> £15,045,000				
<i>Less Supplementary</i> <u>4,045,000</u>		11,000,000	11,573,128	8,102
7. Receipts from veterinary inspection fees for live exports				
<i>Original</i> £1,000,000				
<i>Supplementary</i> <u>250,000</u>		1,250,000	1,518,222	119
8. Receipts from fees for dairy premises inspection services		4,120,000	4,147,183	328
OTHER SERVICES				
9. Receipts from sales of vaccines, livestock, farm produce, <i>etc.</i> , at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B.1. & C.3.	405,000	509,862	89
10. Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees, <i>etc.</i> , and receipts from Backweston Farm				
<i>Original</i> £1,193,000				
<i>Supplementary</i> <u>49,000</u>	B.1.	1,242,000	1,391,185	-
11. Receipts from licences and from sale and leasing of livestock, <i>etc.</i>	C.1.	183,000	173,291	15

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		Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
12. Receipts from farmer contributions towards the cost of eradicating Bovine Disease					
	<i>Original</i>				
	<i>Supplementary</i>				
		C.2.	29,000,000	28,778,903	2,940
13. Land Purchase Receipts					
	<i>Original</i>				
	<i>Supplementary</i>				
		A.3. & K.	2,353,000	2,188,318	483
RECEIPTS FROM EU IN RELATION TO SCHEMES OPERATED IN IMPLEMENTATION OF EU GUARANTEE REGULATIONS AND DIRECTIVES					
14. Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures					
	<i>Original</i>				
	<i>Less Supplementary</i>				
		L.1.	18,994,000	19,611,699	361
15. Intervention stock losses. etc		L.2.	1,000	-	-
16. Agri-Environment Programme					
	<i>Original</i>				
	<i>Supplementary</i>				
		L.3.	22,452,000	23,137,933	-
17. Scheme for Early Retirement from Farming - EC Council Regulation No. 2079/92					
	<i>Original</i>				
	<i>Supplementary</i>				
		L.4.	21,165,000	22,619,775	-
18. Set Aside of Land		L.5.	30,000	16,067	-
RECEIPTS FROM EU IN RELATION TO SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS AND DIRECTIVES					
19. Operational Programme for Agriculture, Rural Development and Forestry (O.P.A.R.D.F.), 1994-1999					
	<i>Original</i>				
	<i>Less Supplementary</i>				
		B.3., M.1., M.2., M.3.(pt), M.4 & M.6	121,000,000	121,855,544	25,405
20. Farm Diversification and Operational Programme for Rural Development					
	<i>Original</i>				
	<i>Less Supplementary</i>				
		M.3.	497,000	493,535	2,300
21. LEADER					
	<i>Original</i>				
	<i>Less Supplementary</i>				
		M.7.	736,000	735,678	1,190

		Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
22.	An Bord Bia/Córas Beostoic agus Feola				
	<i>Original</i>				
	<i>Less Supplementary</i>				
		H.1.	-	-	-
23.	Operational Programme for Marketing and Processing	M.10.	1,000	-	-
24.	Veterinary Fund				
	<i>Original</i>				
	<i>Less Supplementary</i>				
			3,960,000	3,121,578	5,463
25.	Other Receipts				
	<i>Original</i>				
	<i>Supplementary</i>				
			<u>3,745,000</u>	<u>2,578,797</u>	<u>1,944</u>
Total					
	<i>Original</i>				
	<i>Less Supplementary</i>				
			<u>£243,680,000</u>	<u>£245,905,448</u>	<u>£49,739</u>

Explanation of Variation

4. The shortfall in fees reflects the volume of projects completed during the year which did not reach the expected level.
5. Receipts from this item are difficult to estimate as forfeitures arise due to the exigencies of the trade.
6. Arrears due from previous years, collected in 1995, generated a surplus on this subhead.
7. The outturn reflects the high level of live cattle exports.
9. Receipts from quarantine expenses and income from dairy produce sales were higher than expected. These together with the early sale of bovines generated a surplus on this subhead.
10. A surplus arose from tighter credit control which resulted in outstanding bills being paid in 1995.
13. Monies expected in 1995 were not received until early 1996.
14. Receipts were greater than expected due to there being larger quantities of product in storage than had been anticipated. In particular beef remained in storage at the year end as a result of the EU directing that all beef in storage would be designated for use by charities.
16. & 17. Monies normally recouped in the month following expenditure were drawn down early in respect of December's expenditure.
18. The shortfall in receipts reflects the lower than expected level of activity on this scheme.
19. It is difficult to estimate this item accurately. The actual amount received is determined by the exchange rate prevailing on the date of receipt.
24. Receipts from the EU Veterinary Fund expected in 1995 were not received until 1996.
25. EU recoupment in respect of IACS expected in 1995 was not received until 1996.

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7. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £128,286,770

(B) Multi-annual Capital Commitments

Teagasc	1995	£463,090
	1996	£800,000

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	432,484	530	5	10,109
Overtime and extra attendance	6,109,511	2,610	336	28,905
Shift and roster allowances	127,858	49	-	-
Miscellaneous*	257,348	255	4	10,552
Total extra remuneration	6,927,201	**	345	28,905

* Included in miscellaneous is a foreign allowance of £10,552.

** Certain individuals received an allowance in more than one category.

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme a carryover from 1995 of savings of £3,889,000 is included in the estimates for 1996.

Payments of £26,000 plus £13,920 in costs were made to a member of the public for personal injuries sustained in a fall in the precincts of a local office (Subhead A.3. (S.90/45/85 of 10/1/95, 31/3/95, 15/6/95 and 11/9/95)).

Payments of £60,923 and £62,633 were made to meat processors following a law suit taken over the cooking quality of some Intervention boneless beef. (Subhead L.2. (S.90/8/76 of 7/3/95)).

Payments totalling £34,814 in damages and costs were paid to a temporary Veterinary Inspector injured during the course of his work (Subhead A.3. (S.90/8/76 of 14/3/95 and 11/9/95 and DS/95/16 of 21/9/95)).

Payments of £1,042,963 were made as compensation for loss of livestock and fodder due to flooding (Subhead J.2. (S.313/5/93 of 14/3/95 and 16/6/95)).

Payments totalling £137,631 in damages and legal costs were made to a claimant in settlement of a claim for injuries sustained on land owned by the Land Commission (Subhead A.3. (S.90/45/85 of 25/4/95 and 4/12/95)).

Payments totalling £111,910 in damages and costs were paid following an unsatisfactory outcome from newly propagated potato stocks. (Subhead A.3. (S.90/8/76 of 30/6/95 and 11/8/95)).

A lodgement of £76,178 was made in court to cover part legal costs in a claim with which the Department was being associated following the deaths of 722 cattle en route to Egypt (Subhead A.3. (F.D.95/5 of 27/7/95)).

Payments of £163,587 in settlement and costs were made in a case relating to the depopulation of a herd under the Brucellosis Eradication Scheme (Subhead C.2. (F.D. 94/5 of 2/8/95)).

A payment of £50,000 was made in settlement of a case in dispute since 1984 arising from a claim for damages due to a delay in carrying out a herd test for Brucellosis (Subhead C.2. (S.90/7/80 of 21/8/95)).

An ex gratia payment of £50,000 was made to the Dublin Society for Prevention of Cruelty to Animals to help defray its rising costs (Subhead J.2. (S.90/8/76 of 24/8/95)).

An amount of £142,232 was received in respect of the Programme for Peace and Reconciliation.

Amounts totalling £846,984 were paid from Subhead C.3. in order to carry out research and veterinary investigations into animal health problems in the Askeaton area (S.90/6/95 of 25/4/95, 28/4/95, 5/12/95 and 14/12/95).

Payments of £20,160 in legal costs were made in a case taken against the Minister and a staff member. The case failed in the Circuit Court but part of the costs were granted on appeal to the High Court. (Subhead A.3. (S.90/8/76 of 6 March 1995)).

A payment of £50,000 issued to Teagasc for its Famine Commemoration activities (FD/94/95 of 30/6/1995).

In addition to the amounts granted extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 45) as follows:

Subhead B.3. - Teagasc - Grant in Aid for General Expenses	£204,000
Subhead B.4. - Teagasc - Grant in Aid for Superannuation Purposes	£ 80,000

The following sum was written off:

	Reference	Amount
Veterinary Inspection Fees	S.90/8/76	£1,716

Subhead C.2. - Bovine Tuberculosis and Brucellosis Eradication
Subhead N.12. - Bovine Disease Levies

	1995 £m	Total to 31/12/1995 £m
Gross Cost		
Grants for Reactors	20.9	289.9
Fees to Veterinary Surgeons	19.4	263.7
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)	6.6	113.5
Salaries, Laboratory Expenses, Overheads (estimated)	<u>21.0</u>	<u>278.8</u>
Total	<u>67.9</u>	<u>945.9</u>
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979	28.8	285.1
EU contributions to Cost of Schemes	<u>1.6</u>	<u>16.0</u>
Total	<u>30.4</u>	<u>301.1</u>
Net Cost	<u>37.5</u>	<u>644.8</u>

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10. EU FUNDING

The outturn shown in Subheads M.7. and M.8. includes expenditure in respect of activities co-financed from the ERDF.

The outturn shown in Subheads B.3. and M.7. includes expenditure in respect of activities co-financed from the ESF. In addition to those funds provided through the vote, Teagasc received £12.6m from the ESF.

The outturn shown in Subheads H.1., L.1., L.3., L.4., L.5., M.1. to M.7. and M.9. includes expenditure in respect of activities co-financed from EAGGF.

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1995 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Enquiry</i>	<i>Year of Appointment</i>	<i>Net Receipts in 1995 £</i>	<i>Cumulative Expenditure to 31 December 1995 £</i>
Tribunal of Inquiry into the Beef Processing Industry	1991	(300)	7,547,986

12. MISCELLANEOUS ACCOUNTS

World Food Programme (Grant-in-Aid) Account Account of the Receipts and Payments in the Year Ended 31st December 1995

	£
Balance on 1st January 1995	(1,418)
Grant-in-Aid (Subhead I.4.)	<u>(1,000,000)</u>
	(1,001,418)
Contribution to World Food Programme	<u>1,000,000</u>
Balance on 31st December 1995	<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 1995

	£
Balance on 1st January 1995	(609,213)
Grant-in-Aid (Subhead I.3.)	(575,000)
Other Receipts	<u>0</u>
	(1,184,213)
Expenditure	<u>1,107,100</u>
Balance on 31st December 1995	<u>(77,113)</u>

13. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Veterinary Supplies	200
Computer Supplies	50
Stationery and Uniforms	45
Seals and Health Certificates	20
Livestock-Askeaton	<u>25</u>
Total	<u>340</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
PAYE/PRSI	3,198
Superannuation	373
Withholding Tax	790
VAT	47
LEADER and INTERREG	<u>742</u>
Total	<u>5,150</u>

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE, FOOD AND FORESTRY
28th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraphs 8 and 35 to 40 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

FORESTRY

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,621	1,534	-
A.2. Travel and Subsistence	236	219	1
A.3. Incidental Expenses	65	85	1
A.4. Postal and Telecommunications Services	90	56	4
A.5. Office Machinery and other Office Supplies	65	89	-
A.6. Office Premises Expenses	40	21	-
A.7. Consultancy Services	15	-	-
A.8. Agency Payments relating to Private Forestry and Felling Licences	1	-	-
OTHER SERVICES			
B.1. Grant to Coillte Teoranta for Superannuation Purposes	3,454	3,474	-
B.2. Coillte Teoranta: Grant for certain Miscellaneous Expenses	1	-	-
C. Grants for the Promotion of Forestry including those under the Operational Programmes	49,278	48,971	701
D. Agency Payments relating to Forestry Research	1,600	952	-
Gross Total	56,466	55,401	707
<i>Deduct:-</i>			
E. Appropriations in Aid	42,025	45,469	2,464
Net Total	14,441	9,932	(1,757)
SURPLUS TO BE SURRENDERED	£4,508,631		

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

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Information in respect of Land and Buildings included in Capital Assets includes an element of estimation.

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 10)		5
Accrued Income		2,464
Other Debit Balances:		
Travel	18	
Suspense	9	
Recoupable Expenditure	<u>43</u>	70
PMG Balance & Cash	4,569	
Less: Orders Outstanding	<u>937</u>	3,632
Exchequer Grant Undrawn		<u>1,385</u>
		7,556
Less Current Liabilities		
Accrued Expenses	707	
Other Credit Balances:		
Sale of Land	239	
Suspense	128	
Payroll Deductions	136	
Due to State (Note 11)	75	
Surplus to be Surrendered	<u>4,509</u>	<u>5,794</u>
Net Current Assets - Surplus		<u><u>1,762</u></u>

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3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Land and Buildings (b)	Office Equipment & Other Machinery	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1995 (a)	1,678	95	101	1,874
Additions	-	36	7	43
Disposals	(115)	(1)	(1)	(117)
Revaluations	-	-	-	-
Gross Assets at 31 December 1995	<u>1,563</u>	<u>130</u>	<u>107</u>	<u>1,800</u>
Accumulated Depreciation				
Opening Balance at 1 January 1995 (a)	-	39	11	50
Depreciation for the year	-	26	11	37
Depreciation on Disposals	-	-	-	-
Cumulative Depreciation at 31 December 1995	-	<u>65</u>	<u>22</u>	<u>87</u>
Net Assets at 31 December 1995	<u><u>1,563</u></u>	<u><u>65</u></u>	<u><u>85</u></u>	<u><u>1,713</u></u>

Notes:

- (a) The opening balance for 1995 has been adjusted to take account of omissions/deletions on the 1994 account that came to light in 1995.

The opening balance for Land and Buildings has been adjusted to include lands designated for transfer to Coillte Teo and the OPW previously excluded.

(b) **Lands held by the Forest Service**

Lands held by the Forest Service are for disposal. There are three groups of lands:

1. Lands designated by the Forestry Act 1988 to be transferred to Coillte Teoranta (560.495 ha).
2. Lands subsequent to the 1988 Forestry Act which are designated for transfer to either Coillte Teoranta or OPW (98.55 ha).
3. Lands designated as Development Sites and for sale or in the process of being sold (92.616 ha).

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(20)	Excess expenditure arose as a result of unexpected charges in respect of royalties and the purchase of additional Health and Safety equipment.
A.4.	34	Savings resulted from a lower demand for these services than had been expected.
A.5.	(24)	Excess expenditure was incurred in the purchase of equipment for the establishment and development of the Forest Service Geographical Information System.
A.6.	19	Expenditure on office maintenance and furniture did not reach the expected level.
A.7.	15	There were no consultancy projects during the year.
D.	648	Savings resulted from delays experienced by the Council for Forest Research and Development (Coford), in getting research projects underway in 1995.

5. APPROPRIATIONS IN AID

	Forest Receipts	Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £
1.	EU recoupment in respect of Grants for Afforestation purposes and Forest Research	C. & D.	40,119,000	43,445,380	2,464,421
2.	Recoupment of certain travelling and subsistence expenses from the EU, <i>etc.</i>		6,000	32,268	-
3.	Receipts in respect of certain fees for forestry services		<u>1,900,000</u>	<u>1,991,459</u>	<u>-</u>
	Total		<u>£42,025,000</u>	<u>£45,469,107</u>	<u>£2,464,421</u>

Explanation of Variation

- The surplus arose because EU monies normally recouped in the month following were drawn down early in respect of December's expenditure.
- A miscellaneous item included in this subhead generated a surplus. A beneficiary of grant aid had to refund part of the amount paid to him due to his failure to comply with all the conditions of the scheme.

6. COMMITMENTS

Global figure for commitments likely to materialise in subsequent year(s) - £72,000,000

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	8,762	5	-	-
Overtime and extra attendance	40,176	56	-	-
Total extra remuneration	48,938	*	-	-

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

8. MISCELLANEOUS ITEM

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover from 1995 of savings of £106,000 is included in the estimates for 1996.

9. EU FUNDING

The amount of £2.2 million received from the European Social Fund and included in Appropriations-in-Aid is disbursed from Subhead C.

10. STOCKS

Stocks at 31 December 1995 comprise:

Stationery £5,000

11. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	32
Pay Related Social Insurance	7
Pension Contributions	27
Withholding Tax	<u>9</u>
	<u>75</u>

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE, FOOD AND FORESTRY
28th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Forestry for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 40 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General

EQUALITY AND LAW REFORM

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,658	1,523	-
A.2. Travel and Subsistence	53	48	1
A.3. Incidental Expenses	63	56	(5)
A.4. Postal and Telecommunications Services	74	65	(7)
A.5. Office Machinery and Other Office Supplies	90	91	(11)
A.6. Office Premises Expenses	50	45	2
A.7. Consultancy Services	46	94	-
A.8. Advertising and Publicity	15	2	-
OTHER SERVICES			
B. Employment Equality Agency	750	474	3
C.1. Legal Aid Board (Grant-in-Aid)	6,200	6,200	-
C.2. Free Legal Advice Centres	45	45	-
D. Family Mediation Service	300	260	(10)
E. Grant for the Council for the Status of Women	200	148	-
F. Grants for Marriage Counselling Services	750	750	-
G. Childcare	1,000	800	-
H. Task Force on Travellers	40	54	-
I. Child Abduction	10	4	-
J. UN Conference on Women	100	87	-
K. Equality Awards	35	38	-
L. Divorce Referendum	500	485	-
M. Grant for the Commission on the Status of People with Disabilities	200	175	7
N. Grant for the Council on the Status of People with Disabilities	100	100	-

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
O. Grant in respect of European Conference of Women Elected Representatives	25	24	-
Gross Total	12,304	11,568	(20)*
<i>Deduct:-</i>			
P. Appropriations in Aid	5	14	4
Net Total	12,299	11,554	(24)

SURPLUS TO BE SURRENDERED

£744,568

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £22,000 and Prepayments (£42,000)

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 9)		10
Prepayments		42
Accrued Income		4
Other Debit Balances:		
Imprests (Personal)		1
Foreign Travel Refunds - EU		7
PMG Balance & Cash	439	
Less: Orders Outstanding	<u>331</u>	108
Exchequer Grant Undrawn		<u>699</u>
		871
Less Current Liabilities		
Accrued Expenses	22	
Other Credit Balances:		
Due to State (Note 10)	51	
Suspense	19	
Surplus to be Surrendered	<u>745</u>	<u>837</u>
Net Current Assets - Surplus		<u>34</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Equipment £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation at 1 January 1995	282	213	495
Additions	<u>18</u>	<u>9</u>	<u>27</u>
Gross Assets at 31 December 1995	<u>300</u>	<u>222</u>	<u>522</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	101	40	141
Depreciation for the year	<u>59</u>	<u>22</u>	<u>81</u>
Cumulative Depreciation at 31 December 1995	<u>160</u>	<u>62</u>	<u>222</u>
Net Assets at 31 December 1995	<u>140</u>	<u>160</u>	<u>300</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	(48)	The excess arose as a result of a consultancy contract undertaken which was not envisaged or provided for at the time the estimate was being framed.
A.8.	13	The underspend was due to an overestimate of the extent of the requirements for Advertising and Publicity.
B.	276	The underspend arose as a result of the deferral of recruitment of additional staff pending the enactment of new legislation to broaden the scope of the existing employment equality legislation.
D.	40	The shortfall in expenditure arose as a result of an underspend in salaries due to delays encountered in recruiting additional mediators for the new Family Mediation Centre in Limerick
E.	52	The 1995 allocation included a sum which was specifically earmarked for the divorce referendum campaign. This allocation was not fully expended.
G.	200	The underspend arose as a result of a slower than anticipated drawdown of grants.
H.	(14)	The excess in expenditure arose due to higher than anticipated levels of activity prior to the finalising and subsequent publication of the Task Force report in July, 1995.
J.	13	The underspend in expenditure arose as a result of an overestimation of accommodation, telephone and fax costs in Beijing.
M.	25	The shortfall in expenditure arose as a result of a delay in the completion of a video project on disability in the community.

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4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Miscellaneous	<u>5,000</u>	<u>14,158</u>

Explanation of Variation

Recovery of expenditure in respect of attendance at meetings abroad was greater than anticipated.

5. COMMITMENTS

Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s)

(1)	Procurement	£59,500
(2)	Grant Subheads	<u>£161,000</u>
	Total	<u>£220,500</u>

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	27,637	31	1	5,864
Overtime and extra attendance	22,887	34	1	6,245
Shift and roster allowances	-	-	-	-
Miscellaneous	2,196	15	-	-
Total extra remuneration	52,720	55*	2	6,920*

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

7. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £100,000 was included in the 1995 estimate.

A sum of £26,395 was paid to a retired civil servant who was re-employed as a special legal advisor.

8. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1995 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1995 £</i>	<i>Total Expenditure to 31 December 1995 £</i>
Task Force on Travellers	1993	53,920	216,578
Commission on the Status of People with Disabilities	1994	180,733	396,594

9. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	9
IT Consumables <i>etc.</i>	<u>1</u>
Total	<u>10</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Withholding Tax	8
Income Tax	2
Superannuation EEA	39
Superannuation Miscellaneous	<u>2</u>
	<u>51</u>

BERNARD McDONAGH
Accounting Officer
DEPARTMENT OF EQUALITY AND LAW REFORM
21st March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Equality and Law Reform for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 41 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

ENTERPRISE AND EMPLOYMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	13,232	13,139	-
A.2. Travel and Subsistence	1,010	647	82
A.3. Incidental Expenses	400	392	4
A.4. Postal and Telecommunications Services	680	636	(9)
A.5. Office Machinery and other Office Supplies	1,300	1,348	61
A.6. Office Premises Expenses	650	584	53
A.7. Consultancy Services	400	381	15
A.8. Advertising and Publicity	120	107	15
OTHER SERVICES			
B. Subscriptions to International Organisations, etc.,	5,517	5,528	2,092
C.1. Shannon Free Airport Development Company Limited - Administration and General Expenses (Industrial Development)(Grant-in-Aid)	800	800	-
C.2. Shannon Free Airport Development Company Limited - Grants to Industry (Grant-in-Aid)	4,700	4,700	-
D.1. Currency Exchange Loss on certain ICC Bank plc Foreign Borrowing for Industrial Development	44	51	-
D.2. Loan Subsidy for Small Business Expansion Scheme - Payments to ICC Bank plc			
<i>Original</i>	<i>£2,250,000</i>		
<i>Less Supplementary</i>	<i>299,000</i>		
<i>Less Supplementary</i>	<i><u>450,000</u></i>	1,501	1,329
E.1. Forfás - Grant for Administration and General Expenses	7,785	7,785	-
E.2. Forfás - Grant for Building Operations	9,000	9,000	-
F.1. Forbairt - Grant for Administration and General Expenses			
<i>Original</i>	<i>£15,600,000</i>		
<i>Supplementary</i>	<i><u>1,000,000</u></i>	16,600	16,500
F.2. Forbairt - Grants to Industry			
<i>Original</i>	<i>£42,200,000</i>		
<i>Supplementary</i>	<i><u>6,500,000</u></i>	48,700	48,700

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.3. Forbairt - Grant for Capital Expenditure	1,300	1,300	-
G.1. IDA Ireland - Grant for Administration and General Expenses	8,215	8,315	-
G.2. IDA Ireland - Grants to Industry	81,000	81,000	-
H. Commissions, Committees and Special Inquiries	132	83	3
I. Miscellaneous Payments	270	250	-
J. Science & Technology Development Programme	20,700	20,665	-
K. Metrology Services	309	166	(179)
L.1. Monitoring and Evaluation of EU Programmes			
<i>Original</i> £1,200,000			
<i>Less Supplementary</i> <u>700,000</u>	500	470	-
L.2. Support Structure for Employment and Adapt Community Initiatives	110	103	-
L.3. EU Support Measures for Small Business			
<i>Original</i> £2,503,000			
<i>Less Supplementary</i> <u>2,000,000</u>	503	74	6
M. Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	1,150	1,150	(120)
N.1. County Enterprise Development	19,600	19,984	-
N.2. Interreg II - Community Initiatives			
<i>Original</i> £300,000			
<i>Less Supplementary</i> <u>200,000</u>	100	-	-
O. Superannuation and Pensions for Members of the Labour Court and the Restrictive Practices Commission	239	188	-
P. Research, including Manpower Surveys	150	151	-
Q. Labour Relations Commission - Grant for Administration and General Expenses	1,302	1,271	-
R. DÍON - Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	500	500	-
S. Grant for costs associated with the winding up of Kilkenny Design Workshops Ltd.	1	-	-
T.1. Grants for Trade Union Education and Advisory Services	700	700	-
T.2. Trade Union Amalgamations	150	39	-
U. Local Employment Service			
<i>Original</i> £6,000,000			
<i>Less Supplementary</i> <u>2,000,000</u>	4,000	1,372	(1)
V. Companies Registration Office - Grant for Administration and General Expenses	2,084	1,903	(1)

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
W. National Authority for Occupational Safety and Health - Grant for Administration and General Expenses	3,815	3,815	-
X. Irish Productivity Centre - Administration and General Expenses (Grant - in - Aid)			
<i>Original</i> £330,000			
<i>Supplementary</i> 300,000			
<i>Supplementary</i> <u>275,000</u>	905	905	-
TRAINING AND EMPLOYMENT FORAS ÁISEANNA SAOTHAIR (FÁS)			
Y.1. Grant for Administration and General Expenses	40,669	40,669	-
Y.2. Training for the Employed	3,405	3,405	-
Y.3. Training for the Unemployed	44,566	44,566	-
Y.4. Grant for Community Employment			
<i>Original</i> £107,245,000			
<i>Supplementary</i> <u>2,720,000</u>	109,965	109,965	-
Y.5. Capital Expenditure (Grant-in-Aid)	2,000	2,000	-
Gross Total			
<i>Original</i> £455,633,000			
<i>Supplementary</i> <u>5,146,000</u>	460,779	456,636	2,176*
<i>Deduct:-</i>			
Z. Appropriations in Aid			
<i>Original</i> £10,735,000			
<i>Supplementary</i> <u>500,000</u>	11,235	12,816	10**
Net Total			
<i>Original</i> £444,898,000			
<i>Supplementary</i> <u>4,646,000</u>	449,544	443,820	2,166
SURPLUS TO BE SURRENDERED		£5,723,813	

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £2,567,550 and Prepayments (£391,722)

** Accrued Income (£42,155) and Deferred Income £32,598

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Department's systems are not sufficiently developed to provide completely accurate figures for (i) fixed assets; (ii) stocks; (iii) prepayments; or (iv) accrued expenses.

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 13)		83
Accrued Income		42
Prepayments		392
Other Debit Balances:		
Imprests Advanced	22	
Dept. of Equality and Law Reform	170	
Dept. of Tourism and Trade	1	
Dep. of Transport, Energy and Communications	3	
Suspense Debit Balances	<u>362</u>	558
PMG Balance & Cash	19,961	
Less: Orders Outstanding	<u>2,388</u>	17,573
Exchequer Grant Undrawn		<u>1,176</u>
		19,824
Less Current Liabilities		
Accrued Expenses	2,568	
Deferred Income	33	
Other Credit Balances:		
Suspense Credit Balances	502	
Due to State (Note 14)	618	
European Union Funds	12,463	
Surplus to be Surrendered	<u>5,724</u>	<u>21,908</u>
Net Current Assets - Deficiency		<u>(2,084)</u>

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3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Land and Buildings	Motor Vehicles	Specialised Equipment	Office & IT Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1995	2,062	372	456	2,635	2,143	7,668
Additions	23	-	23	811	240	1,097
Disposals	-	-	-	-	(12)	(12)
Gross Assets at 31 December 1995	<u>2,085</u>	<u>372</u>	<u>479</u>	<u>3,446</u>	<u>2,371</u>	<u>8,753</u>
Accumulated Depreciation						
Opening Balance at 1 January 1995	-	113	177	1,217	1,172	2,679
Depreciation for the year	-	52	95	641	253	1,041
Depreciation on Disposals	-	-	-	-	(10)	(10)
Cumulative Depreciation at 31 December 1995	-	<u>165</u>	<u>272</u>	<u>1,858</u>	<u>1,415</u>	<u>3,710</u>
Net Assets at 31 December 1995	<u>2,085</u>	<u>207</u>	<u>207</u>	<u>1,588</u>	<u>956</u>	<u>5,043</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
New Company Incorporation Fees	<u>£1,590,000</u>	<u>£1,929,320</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	363	Expenditure on non refundable EU Travel was less than anticipated.
D.2.	172	The saving was due to the slower than anticipated draw down of funds.
H.	49	The work of the Competition and Mergers Review Group and the second phase of the work of the Company Law Review Group was postponed until 1996, resulting in a saving.
I.	20	Expenditure on the Enterprise TV Programmes was less than anticipated.
K.	143	The delay was due to the delay in the establishment of the reorganised Legal Metrology Service.

L.1.	30	The saving arose due to the delay in the upgrading of information technology facilities in the Industrial Promotion Agencies.
L.3.	429	The saving arose due to the delay in the approval of the Small Business Operational Programme.
N.2.	100	The saving arose because the selection of projects under the INTERREG Programme was not completed in 1995.
O.	51	Provision was made for possible Deaths in Service / Retirements which did not occur.
T.2.	111	Provision was made for possible claims arising from a number of anticipated mergers of trade unions but none were completed in 1995.
U.	2,628	The saving was due to the slower than expected establishment of the Local Employment Service.
V.	181	Provision was made for the appointment of additional staff which did not materialise due to accommodation problems.

6. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Contributions and fees payable under the Weights and Measures Acts, 1878 - 1961	80,000	122,506
2.	Repayment of travel costs of certain journeys to EU	160,000	53,578
3.	Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	5,220,000	5,816,669
4.	Companies Registration Office		
	<i>Original</i> £3,150,000		
	<i>Supplementary</i> <u>500,000</u>	3,650,000	5,027,920
5.	Fees for Casual Trading Licences	-	69,360
6.	Fees for Occasional Trading Licences	25,000	33,578
7.	Fees in respect of the supervision of Insurance undertakings	620,000	773,750
8.	Receipts from the Social Insurance Fund under Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	124,000	129,439
9.	Recoupment of salaries, etc., of officer on secondment	24,000	24,500
10.	Receipts from Work Permit Fees	390,000	418,774
11.	Employment Agency Licences	75,000	85,200
12.	Registry of Friendly Societies	15,000	28,440
13.	Competition Authority Notifications	12,000	6,837
14.	Merger Notifications	50,000	-
15.	Office of Director of Consumer Affairs	500,000	42,389
16.	Miscellaneous	<u>290,000</u>	<u>183,124</u>
Total			
	<i>Original</i> £10,735,000		
	<i>Supplementary</i> <u>500,000</u>	<u>£11,235,000</u>	<u>£12,816,064</u>

Vote 34

Explanation of Variation

1. Administrative costs of the Office of Weights and Measures are normally recouped from the Department of Justice in respect of the previous year. However due to the proposed reorganisation of the Legal Metrology Service, recoupment in respect of the first six months of 1995 was recouped in the same year.
2. Recovery of expenditure incurred in respect of attendance at EU meetings was less than anticipated.
3. The surplus was due to a greater than anticipated number of patents granted and trade marks registered.
4. The surplus was due to greater than anticipated income from the increased late filing fee on companies' annual returns.
5. The later than anticipated enactment of the Casual Trading Act delayed the transfer of the licensing function to the Local Authorities.
6. The surplus was due to an increase in the number of traders, particularly UK traders, holding occasional sales. It is difficult to predict accurately occasional trading patterns.
7. The level of fees payable by an insurance undertaking is fixed according to the amount of its gross premium income, the amount of which is impossible to predict accurately.
8. Income was greater than anticipated.
9. Recoupment of salaries was greater than anticipated.
10. The surplus was due to a greater demand for Work Permits than anticipated.
11. A higher level of income was received due to an increased number of applications for Employment Agency Licences.
12. The surplus was due to an increase in the level of registration fees for Friendly Societies.
13. Income was less than anticipated.
14. The delay in passing the Competition Bill delayed receipts.
15. The delay in passing the Consumer Credit Act 1995 delayed receipts.
16. It is difficult to anticipate miscellaneous receipts

7. COMMITMENTS

As of 31 December 1995 commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

(A) Procurement	£ 785,220	(B) Grants	£83,235,328
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8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	250,485	358	5	12,922
Overtime and extra attendance	290,497	304	9	6,997
Shift and roster allowances	-	-	-	-
Miscellaneous**	37,803	181	-	-
Total extra remuneration	578,785	*	*	12,922

* 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.

** Includes £11,850 paid under the provisions for recognition of Exceptional Performance by staff. Note 9 (3) below refers.

9. MISCELLANEOUS ITEMS

In addition to grants issued from the Vote, an amount of £69,000 was received from Vote 45 -' Increases in Remuneration and Pensions', in respect of FÁS.

The account includes expenditure of £19,998 in respect of salary of a staff member on loan without repayment to the European Commission.

The Administrative Budget Agreement 1994-96 (Para. 7.1.4.) provides for the recognition of Exceptional Performance by staff. In accordance with this sanction a total of £11,850 was paid out. Seventeen officers received awards with seven teams also receiving contributions towards the activities of their social clubs.

A subvention of £15,000 was received by the Department from the Training Initiatives Fund, Subhead C of the Finance Vote. Expenditure out of this subvention is recorded within Subhead A.3. of this Vote.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of £497,000 was included in the Estimate for 1996.

In 1995 ownership of equipment purchased under the Science and Technology Development Programme was transferred to a number of RTC's.

- Equipment for use in the Waterford CAD Centre was transferred to Waterford RTC. The equipment which had been purchased mainly in 1989 had a book value of £2,560.
- In September 1995 equipment and software purchased in 1989/1991 for the CIM Centre at Carlow RTC was transferred to the RTC. The book value of the equipment was £14,700.
- In December 1994 it was agreed to transfer to Sligo RTC, equipment and software for mouldmaking at the Toolmaking Centre in Sligo RTC. Book value which was not agreed until August 1995 amounted to £385,000.

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10. EU FUNDING

In addition to the grants and grants-in-aid from the Vote, the following bodies under the aegis of the Department of Enterprise and Employment received European Social Fund aid in 1995 as shown below :

	ESF £	ERDF £	Total £
Shannon Free Airport Development Company Ltd.	1,728,284	257,723	1,986,007
Forbairt	4,502,740	12,327,698	16,830,438
IDA Ireland	6,194,578	416,535	6,611,113
IPC	500,133	-	500,133
FAS	68,537,771	-	68,537,771
County Enterprise Boards	112,410	-	112,410
Crafts Council	214,802	-	214,802
Total	81,790,718	13,001,956	94,792,674

The outturns shown for Subheads C1, C2, E2, F1, F2, G2, J, K, L1, N1, X and Y5 include payments in respect of activities co-financed from the European Regional Development Fund.

The Miscellaneous Appropriations-in-Aid include an amount of £20,844 which was received from the ERDF in respect of Technical Assistance of the Industry Evaluation Unit.

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1995 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1995</i>	<i>Cumulative Expenditure to 31 December 1995</i>
		£	£
DÍON - Committee on Welfare Services Abroad	1984	11,873	169,111
Credit Union Advisory Committee**	1967	5,536	18,490
Company Law Inquiries	1994	489	2,869
Science & Technology Review Group	1994	14,772	61,409
Company Law Review Group	1994	3,954	6,894
Joint Labour Committees*	1946	16,826	37,604
Competition Authority Forum on Newspaper Industry	1995	2,565	2,565
Workplace Partnership and Change Group	1995	404	404
Small Business Forum	1995	1,206	1,206
Commission on Newspaper Industry	1995	25,000	25,000

* Base Year 1994 - Payments in respect of the period 1946 - 1993 were made from subhead A.2 in the year in question

** Base Year 1993 - Payments in respect of the period 1967 - 1992 were made from subhead A.2 in the year in question

12. MISCELLANEOUS ACCOUNTS

Employment and Training Levy
Statement of payments made in accordance with section 25(1) of the Labour Services Act, 1987

	<i>Total for the year ended 31 December 1995</i>	<i>Total to 31 December 1995</i>
Received by Minister for Enterprise & Employment	£158,644,770	£1,587,881,975
Paid by Minister for Enterprise & Employment into the Exchequer	£158,617,780	£1,587,854,975

13. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	53
Forms / Leaflets	17
IT Consumables etc.	12
Cleaning Materials	<u>1</u>
	<u>83</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	463
Pay Related Social Insurance	57
Withholding Tax	89
VAT on intra EU acquisitions	1
Pension Contributions	<u>8</u>
	<u>618</u>

KEVIN BONNER
Accounting Officer
 DEPARTMENT OF ENTERPRISE AND EMPLOYMENT
 29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise and Employment for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

TOURISM AND TRADE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	2,723	2,677	-
A.2. Travel and Subsistence	335	247	17
A.3. Incidental Expenses	120	105	-
A.4. Postal and Telecommunications Services	99	160	9
A.5. Office Machinery and other Office Supplies	110	189	4
A.6. Office Premises Expenses	250	137	5
A.7. Consultancy Services	200	84	1
A.8. Advertising and Publicity	30	31	1
OTHER SERVICES - TOURISM			
B.1. Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	24,700	24,400	-
B.2. Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	1,400	1,400	-
B.3. Payment to Tourism Promotion and Development Fund (Grant-in-Aid)	7,400	6,406	-
B.4. Currency Exchange Loss on certain ICC Bank plc Foreign Borrowings for Tourism Development	606	685	119
B.5. Shannon Free Airport Development Company, Limited - Administration and General Expenses (Tourism and Traffic Development) (Grant-in-Aid)	1,000	1,000	-
B.6. Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (Cert Ltd.) - Grant for General Administration, Expenses and Training	3,032	3,032	-
B.7. Loan Subsidy for Small Business Expansion Scheme (Tourism) - Payments to ICC Bank plc	600	506	53
B.8. EU Support Measure for Small Business (Tourism)	500	-	-
TRADE			
C. An Bord Tráchtála - Administration and General Expenses (Grant-in-Aid)	34,500	34,500	-
D.1. Export Credit Insurance (The Insurance Act, 1953 (as amended)) - Repayment to the Central Fund	103	103	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
D.2. Credit Financing of Certain Capital Goods Exports	50	5	34
E. Subscriptions to International Organisations, etc.	5	3	(1)
Gross Total	77,763	75,670	242*
<i>Deduct:-</i>			
F. Appropriations in Aid	315	374	4**
Net Total	77,448	75,296	238

SURPLUS TO BE SURRENDERED**£2,152,216**

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

Transferred to the Statement of Assets and Liabilities as:

* Accrued Expenses £253,000 and Prepayments (£11,000).

** Accrued Income (£4,000)

NOTES**1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES**

Since the completion of the 1994 Appropriation Account, the Department has developed an appropriate assets register system in order to prepare a more accurate Statement of Capital Assets. The figures under the following headings should be considered as the Department's best estimates:

- (1) Closing Accruals
- (2) Statement of Current Assets and Liabilities -

Stocks
Prepayments
Accrued Income
Accrued Expenses

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2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 12)		11
Prepayments		11
Accrued Income		4
Other Debit Balances:		
Tourism OP 1994-1999	17	
Recoupable Foreign Travel	9	
Miscellaneous	4	30
PMG Balance & Cash	917	
Less: Orders Outstanding	<u>181</u>	736
Exchequer Grant Undrawn		<u>2,124</u>
		2,916
Less Current Liabilities		
Accrued Expenses	253	
Other Credit Balances:		
Tourism OP 94/99 Agency Costs	640	
Export Credit Insurance	6	
General Suspense	3	
Payroll Deductions	8	
Due to State (Note 13)	78	
Miscellaneous	1	
Surplus to be Surrendered	<u>2,152</u>	<u>3,141</u>
Net Current Assets - Deficiency		<u>(225)</u>

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	235	198	433
Additions	107	44	151
Disposals	(3)	-	(3)
Revaluations	-	-	-
Gross Assets at 31 December 1995	<u>339</u>	<u>242</u>	<u>581</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	66	84	150
Depreciation for the year	67	24	91
Depreciation on Disposals	<u>(1)</u>	-	<u>(1)</u>
Cumulative Depreciation at 31 December 1995	<u>132</u>	<u>108</u>	<u>240</u>
Net Assets at 31 December 1995	<u>207</u>	<u>134</u>	<u>341</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	88	In 1995, EU recoupable travel costs were charged to suspense rather than against this subhead as was the practice in previous years. This change made it difficult to estimate accurately the provision required under the subhead.
A.4.	(61)	The excess in expenditure arose mainly as a result of the provision of extra telephone lines and the hiring of telephonists from Telecom Eireann.
A.5.	(79)	The excess in expenditure arose as a result of the purchase of additional IT hardware and software to facilitate the Department's medium-term IT strategy finalised in 1995.
A.6.	113	The savings arose as a result of the deferral of the Department's office refurbishment.
A.7.	116	Certain consultancies provided for in the Estimate did not materialise.
B.3.	994	The savings in the subhead were due primarily to a delay in the commencement and implementation of the INTERREG II Programme and expenditure on special tourism initiatives being lower than expected.
B.4.	(79)	The excess was due to significant movements in exchange rates in 1995.
B.7.	94	The outturn depends on the rate of take up of the loans, which was lower than anticipated in 1995.
B.8.	500	This scheme, a subsidised loan scheme for small businesses, was set up in 1995 under the Operational Programme for Small Business. The Department's Estimate provided for the cost of the subsidy payable in respect of tourism loans under the scheme. However, in September 1995, it was agreed that the Department of Enterprise and Employment, which has overall responsibility for the scheme, would pay all the Exchequer element of the subsidy, including that for the tourism portion.
D.2.	45	The saving was due primarily to the demand for support for the credit financing of certain capital goods under the Medium Term Finance Scheme being lower than projected.

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	269,000	215,688
2. Recoupment of EU air fares in respect of official travel	40,000	25,471
3. Miscellaneous Receipts	<u>6,000</u>	<u>133,128</u>
Total	<u>£315,000</u>	<u>£374,287</u>

Explanation of Variations

- The shortfall was due to a lower than anticipated demand for export credit insurance.
- Recovery of airfare expenditure incurred in respect of attendances at EU meetings was less than anticipated.

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4. Surplus was due to an unexpected refund of Ireland's contributions to the International Natural Rubber Organisation, Buffer Stock.

6. COMMITMENTS

As at 31 December 1995, it is estimated that commitments to the value of £4,662,884 will materialise in future years. The majority of these commitments relate to Subheads B.4. and B.7.

7. MATURED LIABILITIES UNDISCHARGED

Matured liabilities of approximately £39,000 remained undischarged at year end.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	52,442	49	1	6,023
Overtime and extra attendance	38,437	64	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	90,879	*	1	6,023

* A total figure would not be meaningful as some staff are included in more than one category.

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £252,000 is included in the Estimates for 1996.

In addition to the expenditure under Subhead A.3., a sum of £5,000 was received from the Training Initiatives Fund, Subhead C. of the Department of Finance Vote.

10. EU FUNDING

The outturn shown under Subheads C. and B.3. includes payments in respect of activities co-financed from the ERDF.

In addition to the grants-in-aid issued from the Vote, the following bodies under the aegis of the Department of Tourism and Trade received EU funding in 1995:

1.	CERT	£7,241,000	(ESF)
2.	BFE	£15,046,000	(ERDF)

11. MISCELLANEOUS ACCOUNTS

**Payment to Tourism Promotion and Development Fund (Grant-in-Aid) Account.
Account of the Receipts and Payments in the year ended 31 December 1995**

Receipts	£
Grant-in-Aid (Subhead B.3.)	6,405,568
 Expenditure	
Bord Failte Eireann (a)	(2,405,568)
US Marketing Initiative (USMI) (b)	(180,000)
Overseas Tourism Marketing Initiative (OTMI) (c)	<u>(3,820,000)</u>
 Balance on 31 December 1995	 NIL

- (a) An analysis of expenditure by Bord Fáilte Éireann from the Grant-in-Aid Fund for Tourism Promotion and Development is set out below in Schedule A.
- (b) Expenditure of £180,000 was made available from the Fund to meet matured liabilities in respect of the US Marketing Initiative on the understanding that the OTMI would be reimbursed an equivalent amount when the Operational Programme for Tourism Marketing Funds for the commercial sector investment under the USMI became available.
- (c) Tourism and Leisure Partners were engaged by the OTMI Management Board to manage the OTMI. In addition to the £3,820,000, the 1995 OTMI campaign was funded by contributions totalling £1,261,020 from the commercial sector. Actual expenditure for the period ending 31 December 1995 amounted to £4,820,751 exclusive of VAT.

**Analysis of Total Expenditure by Bord Fáilte Éireann from the Grant-in-Aid Fund for Tourism
Promotion and Development Fund**

Schedule A

	£
Overseas Marketing	1,000,000
Promotion of International Sporting Events	990,000
Tourism Council Projects	173,218
INTERREG	5,850
Special Tourism Initiatives	236,500
Total	<u>£2,405,568</u>

**Analysis of Total Expenditure under the Overseas Tourism Marketing Initiative (Managed by
Tourism and Leisure Partners)**

Schedule B

	£
Consumer Advertising	4,061,276
Servicing of Enquiries	424,891
Research	117,196
Management Fees and Administration	217,388
Total	<u>£4,820,751</u>

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12. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	5
Booklets	2
IT Consumables <i>etc.</i>	<u>4</u>
Total	<u><u>11</u></u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Collector General (PAYE/PRSI)	66
Retention Tax	3
Superannuation	<u>9</u>
Total	<u><u>78</u></u>

M. HAYES
Accounting Officer
DEPARTMENT OF TOURISM AND TRADE
29th March 1996.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Tourism and Trade for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraphs 8 and 42 to 44 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

DEFENCE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
OFFICE OF THE MINISTER FOR DEFENCE - ADMINISTRATION			
A.1. Salaries, Wages and Allowances	7,625	7,693	-
A.2. Travel and Subsistence	206	207	3
A.3. Incidental Expenses	100	99	3
A.4. Postal and Telecommunications Services	700	433	(15)
A.5. Office Machinery and other Office Supplies	515	660	33
A.6. Office Premises Expenses	500	481	40
A.7. Consultancy Services	40	5	3
DEFENCE FORCES			
B. Permanent Defence Force: Pay	242,268	236,442	-
C. Permanent Defence Force: Allowances	28,335	25,659	-
D. Reserve Defence Force: Pay, etc.	3,965	3,908	-
E. Chaplains and Officiating Clergymen: Pay and Allowances	590	526	-
F. Civilians attached to Units: Pay, etc.	20,650	20,171	-
G. Defensive Equipment	4,700	4,670	(180)
H. Aircraft	18,790	16,796	(436)
I. Mechanical Transport	5,320	5,665	241
J. Ships and Naval Stores	3,800	4,294	111
K. General Stores	2,600	3,647	(2,003)
L. Engineer Stores	370	364	4
M. Office Machinery and other Office Supplies	2,060	2,353	72
N. Clothing	4,110	4,461	32
O. Provisions	3,200	2,788	332
P. Barrack Services	1,200	1,300	73
Q. Medical Expenses	980	1,366	72
R. Fuel, Electricity, Gas and Water	5,800	5,048	437
S. Postal and Telecommunications Services	2,750	2,945	(32)

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
T. Petrol, Oils, etc.	4,000	3,522	99
U. Transportation, etc.	1,660	1,629	169
V. Buildings	13,500	11,547	199
W. Lands	160	161	(12)
X. Equitation (<i>National Lottery Funded</i>)	345	343	44
Y. Military Educational Courses and Visits	480	536	11
AA. Compensation	4,800	6,127	550
BB. Miscellaneous Expenses	710	689	55
OTHER SERVICES			
CC. Civil Defence	2,182	2,358	(7)
DD. Irish Red Cross Society (Grant-in-Aid) (<i>National Lottery Funded</i>)	551	551	-
EE. Coiste an Asgard (Grant-in-Aid) (<i>National Lottery Funded</i>)	300	300	-
Gross Total	389,862	379,744	(102)*
<i>Deduct:-</i>			
Z. Appropriations in Aid	16,200	11,695	6,797**
Net Total	373,662	368,049	(6,899)
SURPLUS TO BE SURRENDERED		£5,612,810	

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £3,892,000 and Prepayments (£3,994,000)

** Accrued Income (£6,802,000) and Deferred Income £5,000

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

A computerised Financial Management System (FMS) is being implemented. Estimated values are provided in respect of liabilities, accrued income, prepayments, accrued expenses and commitments pending full implementation of FMS.

A computerised Inventory Management System is being developed in respect of military equipment and stocks. The system is not sufficiently developed to provide valuations. The values of military capital and current assets for this account are estimated on the basis of the best available information from existing records at 31 December 1995. Office and telecommunications equipment, IT equipment and software, furniture and fittings and Civil Defence equipment are recorded at estimated values.

Some Civil Defence equipment is being depreciated using the straight line method to a residual value of 10%. The net book value of Military Information Technology equipment purchased prior to 1994 is being depreciated over three years.

Systems are not sufficiently developed to provide valuations for lands and buildings administered by the Department.

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 11)		44,980
Prepayments		3,994
Accrued Income		6,802
Other Debit Balances:		
Advance to OPW	125	
Suspense ¹	<u>4,121</u>	4,246
PMG Balance & Cash	10,372	
Less: Orders Outstanding	<u>6,649</u>	3,723
Exchequer Grant Undrawn		<u>6,339</u>
		70,084
Less Current Liabilities		
Accrued Expenses	3,892	
Deferred Income	5	
Other Credit Balances:		
Suspense ²	3,500	
Due to State (Note 12)	5,195	
Surplus to be Surrendered	<u>5,613</u>	<u>18,205</u>
Net Current Assets - Surplus		<u><u>51,879</u></u>

¹ Payroll, bank and other balances

² Staff Associations, VHI, Insurance Companies etc.

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3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Civil Defence Equipment £'000	Office/IT Equipment £'000	Furniture & Fittings ⁴ £'000	Total £'000
Cost or Valuation at 1 January 1995 ¹	3,240	6,946	1,198	11,384
Additions	513	1,784	99	2,396
Revaluations	-	(37)	-	(37)
Gross Assets at 31 December 1995	<u>3,753</u>	<u>8,693</u>	<u>1,297</u>	<u>13,743</u>
Accumulated Depreciation				
Opening Balance at 1 January 1995 ¹	1,856	3,477	599	5,932
Depreciation for the year	275	1,409	130	1,814
Depreciation on Disposals	-	(37)	-	(37)
Cumulative Depreciation at 31 December 1995	<u>2,131</u>	<u>4,849</u>	<u>729</u>	<u>7,709</u>
Net Assets at 31 December 1995	<u><u>1,622</u></u>	<u><u>3,844</u></u>	<u><u>568</u></u>	<u><u>6,034</u></u>

Notes:

- 1995 opening balances differ from 1994 closing balances because of the inadvertent omission of certain assets and the recalculation of accumulated depreciation for certain assets.
- The Department of Defence administers land (approximately 20,944 acres) and buildings in 114 different locations in 25 counties as well as 25 houses and 12 apartments, which serve as married soldiers quarters, in 3 counties.
- The Department also owns military equipment with an estimated net book value at 31 December 1995 of £209,992,000. The Government jet, which is the subject of a finance lease, is included in military equipment.
- Departmental premises.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.4.	267	The saving is due to a lower than expected level of activity combined with greater economy from the use of a new telephone system and the Government Telecommunications Network (GTN).
A.5.	(145)	The excess is due to increased requirements for Information Technology facilities and equipment.
A.7.	35	Consultancy requirements were not as great as originally anticipated.
C.	2,676	The saving is due to lower than expected levels of military activity resulting in reduced expenditure on security and border duty allowances. Expenditure on uniform and certain other allowances was also less than anticipated.

Subhead	Less/(More) than Provided £'000	Explanation
E.	64	The saving is due to a reduced requirement in the number of clergymen engaged in the provision of chaplaincy services.
H.	1,994	The saving is due to the final payment on CASA aircraft and to maintenance costs of aircraft generally being lower than anticipated.
I.	(345)	The excess is due to the acquisition of additional vehicles and to maintenance requirements being greater than anticipated.
J.	(494)	The excess is due to the requirement to purchase additional engine spares and to the general maintenance costs of vessels being higher than anticipated.
K.	(1,047)	The excess is due to the provision of a downpayment in respect of a contract for the supply of replacement radio equipment.
M.	(293)	The excess is due to increased expenditure arising from the expansion of computer facilities in accordance with the Information Technology Plan.
N.	(351)	The excess is due to a larger than expected expenditure on uniform clothing requirements.
O.	412	The saving is due to a reduction in dining strengths.
P.	(100)	The excess is due to increased expenditure on laundry and dry cleaning.
Q.	(386)	The excess is due to increased expenditure on the purchase of drugs and medical equipment and on the provision of hospital treatment and maintenance for Defence Forces personnel. These requirements are difficult to forecast.
R.	752	The saving is due to a reduction in energy costs contributed to by the mild weather in 1995.
S.	(195)	The excess is due to additional expenditure on upgrading of the telecommunications system in barracks and to telecommunications charges being higher than anticipated.
T.	478	The saving is due to a reduction in the requirement for aviation fuel for Air Corps aircraft.
V.	1,953	The saving is due to progress on certain building works being slower than was planned.
Y.	(56)	The excess is due to an increase in the number and cost of training courses, including third level education, attended by members of the Defence Forces.
AA.	(1,327)	The excess is due to expenditure on court awards and settlements in respect of compensation claims being higher than anticipated. It is not possible to predict with accuracy expenditure under this subhead.
CC.	(176)	The excess is due to the purchase of additional vehicles to meet Civil Defence operational needs and to increased training costs.

Vote 36

5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from United Nations in respect of overseas allowances, stores, etc.	7,600,000	4,523,975
2. Receipts from EU in respect of fishery protection costs	3,900,000	2,682,098
3. Receipts from Banks in respect of cash escort services	2,250,000	2,250,000
4. Receipts from occupation of official quarters	270,000	221,114
5. Receipts from rations on repayment	1,050,000	951,412
6. Receipts from issues on repayment	290,000	251,340
7. Receipts for Barrack Services	35,000	22,082
8. Receipts on discharge by purchase	20,000	24,656
9. Lands and Premises:-		
(i) Revenue	<i>£160,000</i>	
(ii) Sales	<u>£300,000</u>	
	460,000	396,938
10. Sales of surplus stores	50,000	92,267
11. Refunds in respect of services of seconded officers	125,000	77,799
12. Miscellaneous	<u>150,000</u>	<u>201,610</u>
Total	<u>£16,200,000</u>	<u>£11,695,291</u>

Explanation of Variation

1. The shortfall is due to reimbursement in respect of UNIFIL troop costs and stores claims not being made by the United Nations to the level expected.
2. The reduced receipts are due mainly to a lower than expected EU refund in respect of the final payment made on CASA aircraft (Subhead H) and to the extensions of the date for completion of a satellite monitoring project for fishery protection.
4. The shortfall is due to a reduction in the number of personnel in occupation of official quarters subject to rent charges.
5. The shortfall is due to a decrease in the number of personnel who availed of rations on repayment.
6. Receipts under this heading are difficult to forecast.
7. Receipts under this heading are difficult to forecast.
9. The shortfall is due mainly to the sale of property not being completed within the financial year.
10. The extra revenue is due to additional sales of surplus stores.
11. The shortfall is due to a reduction in the number of personnel on secondment.
12. It is not possible to forecast accurately receipts under this heading.

6. COMMITMENTS

	£'000
(a) Global non-capital commitments likely to materialise in years subsequent to the year of account:	10,509
(b) Multi-annual capital commitments - Subhead V - amount to:	9,783

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	4,826	10	-	-
Overtime and extra attendance	620,250	629	11	10,163
Miscellaneous*	6,695	6	-	-
Total extra remuneration	631,771	645	11	10,163

* Amounts of £5,403 and £1,292 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.

8. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £116,000 is included in the Defence Estimate for 1996.

In addition to the amount expended under Subhead A.7- Consultancy Services a sum of £4,146 was received from the Strategic Management Fund, Subhead C of the Vote for the Office of the Minister for Finance (No. 6).

This account includes the sum of £64,138 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 account includes the sum of £1,739,697 in respect of the remuneration and travel costs of military officers on loan to the United Nations for varying periods (S.4/16/58).

This account includes the sum of £77,552 in respect of the remuneration of military officers seconded to GOAL (S.4/12/79).

This account includes the sum of £21,930 in respect of the remuneration of military personnel seconded to Concern.

This account includes the sum of £8,406 in respect of the remuneration of military personnel seconded to Trocaire.

This account includes the sum of £627,110 in respect of the remuneration and travel costs of military personnel working with EU Missions (E.144/6/91).

This account includes the sum of £49,786 in respect of the remuneration and travel costs of military officers on loan to the Conference on Security and Co-operation in Europe (S.4/11/58).

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This account includes the sum of £54,124 in respect of the remuneration of two military officers seconded to the Representative Association of Commissioned Officers. Office accommodation and postal and telecommunications services were provided without repayment for the Association (S.4/8/90 and S.4/9/90).

This account includes the sum of £42,370 in respect of the remuneration of military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of £54,000 in respect of office accommodation and postal and telecommunications services for the Association (S.4/8/90 and S.4/9/90).

This account includes the sum of £30,000 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association (S.4/14/93).

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 other Government Departments and An Garda Síochána.

Air Corps helicopters and aircraft were provided without charge to Health Boards for ambulance missions (S.72/7/75).

Army assistance was given to Wexford County Council during an industrial dispute by firemen (E.144/9/92 and E.144/3/81).

Facilities were made available without charge to the Eastern Health Board for the training of ambulance personnel

Institutional and outpatient services were afforded to Defence Forces 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).

In addition to the amounts expended, the sum of £2,882,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45) and allocated to the following subheads:

Subhead	£'000
A.1	40
B	2,842

9. EU FUNDING

The amount of £2,682,098 was received from the EU in respect of expenditure incurred for the conservation and management of fishery resources and shown as Appropriations in Aid.

10. NATIONAL LOTTERY FUNDING

Subhead	Description	Amount £'000
X	Equitation School	343
DD.	Irish Red Cross Society (Grant-in-Aid)	551
EE.	Coiste an Asgard (Grant-in-Aid)	300

11. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery, Manuals <i>etc.</i>	18
IT Consumables <i>etc.</i>	16
Military Stocks	42,946
Clothing Material	<u>2,000</u>
Total	<u>44,980</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	3,990
Pay Related Social Insurance	1,107
Withholding Tax	20
Pension Contributions	<u>78</u>
Total	<u>5,195</u>

DAVID J. O'CALLAGHAN
Accounting Officer
 AN ROINN COSANTA
 29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Defence for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, *etc.*, and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ARMY PENSIONS BOARD			
A. Salaries, Wages and Allowances	59	46	-
PENSIONS, ALLOWANCES, ETC			
B. Wound and Disability Pensions and Gratuities, <i>etc.</i>	3,615	3,705	-
C. Allowances and Gratuities to Dependants, <i>etc.</i>	4,625	4,725	-
D. Military Service Pensions	195	219	-
E.1. Defence Forces (Pensions) Schemes	45,650	44,850	-
E.2. Payments in respect of transferred service	280	303	-
F. Compensation for death or personal injuries sustained by Members of the Local Defence Force	25	24	-
G. Special Allowances under the Army Pensions Acts to persons awarded Medals	456	425	-
H. Medical Appliances, Travelling and Incidental Expenses	40	27	-
I. Special Compensation - United Nations Force	150	4	-
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	550	436	-
K. Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	85	59	-
Gross Total	55,730	54,823	-
<i>Deduct:-</i>			
L. Appropriations in Aid	2,785	2,655	-
Net Total	52,945	52,168	-
SURPLUS TO BE SURRENDERED	£776,943		

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

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
PMG Balance & Cash	1,493	
Less: Orders Outstanding	<u>765</u>	728
Exchequer Grant Undrawn		<u>737</u>
		1,465
Less Current Liabilities		
Credit Balances:		
Payroll Deductions	41	
Due to State (Note 5)	645	
Defence Vote	2	
Surplus to be Surrendered	<u>777</u>	<u>1,465</u>
Net Current Assets - Surplus		<u><u>NIL</u></u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.	13	The expenditure on this subhead was less than anticipated due to the delay in filling the position of civilian doctor on the Army Pensions Board and to revised remuneration arrangements for this position.
D.	(24)	It is not possible to estimate accurately expenditure on Military Service Pensions for Veterans of the War of Independence.
E.2.	(23)	It is not possible to estimate accurately the extent to which payments in respect of transferred service of former members of the Permanent Defence Force will arise.
G.	31	It is not possible to estimate accurately expenditure on Special Allowances for Veterans of the War of Independence.
H.	13	The expenditure on this subhead was less than anticipated as legal expenses that were expected to occur in 1995 did not arise.
I.	146	It is not possible to estimate accurately expenditure in respect of special compensation due to UN service.
J.	114	The expenditure on grants in respect of Free Electricity, Television Licences and Telephone Rental was less than anticipated due to the decline in the number of recipients.
K.	26	The savings are due to the number of Funeral Grants paid being less than anticipated. It is not possible to estimate accurately the number of such grants which will arise.

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3. 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	2,700,000	2,584,73
2. Recoveries of overpayments	50,000	53,39
3. Recoveries in respect of pension liability	4,000	-
4. Payments received in respect of transferred service.	30,000	17,114
5. Miscellaneous	<u>1,000</u>	<u>-</u>
Total	<u>£2,785,000</u>	<u>£2,655,126</u>

Explanation of Variation

4. It is not possible to estimate accurately the extent to which payments in respect of transferred service of members of the Permanent Defence Force will arise.

4. LOSSES STATEMENT

179 cases of overpayment of pensions/allowances resulted in a gross loss of £36,606 of which £16,650 was recovered (P19/4/65; P19/1/79 and S4/34/49).

£19,956

5. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax/Withholding Tax	624
Pay Related Social Insurance	<u>21</u>
Total	<u>645</u>

DAVID J. O'CALLAGHAN
Accounting Officer
AN ROINN COSANTA
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General

FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	28,472	27,130	-
A.2. Travel and Subsistence	3,863	3,247	121
A.3. Incidental Expenses	3,167	2,976	54
A.4. Postal and Telecommunications Services	1,093	1,162	59
A.5. Office Machinery and Other Office Supplies	3,040	3,632	39
A.6. Office Premises Expenses	7,223	7,973	(775)
OTHER SERVICES			
B. Repatriation and Maintenance of Distressed Irish Persons abroad	35	24	-
C. Support for Irish Immigrant Groups in U.S.	150	150	-
D. Information Services	423	329	4
E. Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid)	14	14	-
F.1. North-South and Anglo-Irish Co-operation	346	346	-
F.2. International Fund for Ireland	102	102	-
G.1. Cultural Relations with Other Countries (Grant-in-Aid) (<i>National Lottery Funded</i>)	220	220	-
G.2. Cultural relations with Other Countries	180	180	19
H. Irish-American Economic Advisory Board	20	16	-
I. National Committee UN 50th Anniversary	100	100	-
Gross Total	48,448	47,601	(479)*
<i>Deduct:-</i>			
J. Appropriations in Aid	330	608	-
Net Total	48,118	46,993	(479)

SURPLUS TO BE SURRENDERED

£1,124,765

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

Transferred to the Statement of Current Assets and Liabilities as:

* Accrued Expenses £340,000 and Prepayments (£819,000)

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

1. The reporting period for the Department is the year ended 31 December 1995. However, Irish Diplomatic Missions, with the agreement of the Department of Finance, operate on a financial year of 1 October to 30 September.
2. In the case of the year under review the figures shown for the closing accruals include liabilities relating to the Department's headquarters only.

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 12)		516
Prepayments		819
Other Debit Balances:		
Mission Accounts		8,894
Government Departments Accounts		574
Imprest and Personal Suspense Accounts		531
Recoupable Expenditure		48
Other Suspense Accounts		133
Exchequer Grant Undrawn		<u>681</u>
		12,196
Less Current Liabilities		
Accrued Expenses	340	
PMG Balance and Cash	6,206	
Orders Outstanding	1,770	
Other Credit Balances:		
Due to State (Note 13)	630	
Salary-Related Suspense Accounts	153	
Foreign Salary Advances Suspense Account	931	
Other Suspense Accounts	46	
Surplus to be Surrendered	<u>1,125</u>	<u>11,201</u>
Net Current Assets - Surplus		<u>995</u>

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Land and Buildings* £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	27,151	2,200	5,701	35,052
Additions	-	2,010	1,017	3,027
Disposals	-	(33)	(9)	(42)
Gross Assets at 31 December 1995	<u>27,151</u>	<u>4,177</u>	<u>6,709</u>	<u>38,037</u>
Accumulated Depreciation				
Opening Balance at 1 January 1995	-	440	2,661	3,101
Depreciation for the year	-	832	671	1,503
Depreciation on Disposals	-	(7)	(1)	(8)
Cumulative Depreciation at 31 December 1995	-	<u>1,265</u>	<u>3,331</u>	<u>4,596</u>
Net Assets at 31 December 1995	<u><u>27,151</u></u>	<u><u>2,912</u></u>	<u><u>3,378</u></u>	<u><u>33,441</u></u>

* Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies 5 buildings within the State, 1 is state owned, 4 are leased.

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Passports, Visas and Consular Services	<u>£10,460,000</u>	<u>£10,470,424</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
B.	11	The purpose of this Subhead is to provide funds to assist Irish citizens in distress abroad and, as necessary, to fund their repatriation at State expense. It is difficult to predict with any certainty the demands that are likely to be made on the Subhead in the course of a year.
D.	94	The Subhead included a provision to meet the costs of producing a White Paper on Foreign Policy. The saving arose mainly because the printing costs were not incurred before year-end.

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6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Repayment of Repatriation and Maintenance Advances	5,000	14245
2. Recoupment by EU of certain travelling expenses	70,000	92262
3. VAT refunds to Diplomatic Missions	100,000	134469
4. Miscellaneous	<u>155,000</u>	<u>366624</u>
Total	<u>£330,000</u>	<u>£607,600</u>

Explanation of Variation

1. It is difficult to predict with any certainty the receipts arising under this heading in the course of a year.
2. Higher than expected refunds of travelling expenses from the EU (extra £22,262) due to (i) significantly higher EU refundable travel in 1995 and (ii) the receipt in that year of outstanding refunds relating to 1994.
3. Higher than anticipated VAT refunds on purchases made by Irish missions abroad (extra £34,469).
4. Higher than anticipated miscellaneous receipts (extra £211,624) largely due to (i) clearing of historical suspense account credit balances (£125,196) and (ii) receipts from publication sales (£35,911). Miscellaneous receipts, which vary from year to year, are difficult to forecast accurately.

7. COMMITMENTS

The estimated total figure for commitments is £5,753,298, inclusive of property rental payments abroad in 1996 and an existing contract with the Commissioners of Public Works/Government Supplies Agency for the production of passport booklets, which runs to June 1998.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. Of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	133,662	152	2	6050
Overtime and extra attendance	220,569	332	8	12717
Shift and roster allowances	-	-	-	-
Miscellaneous	58,132	98	-	-
Total extra remuneration	412,363	487*	10	12717

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

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £60,000 was included in the Estimate for 1995 and distributed between Subheads A.4. and A.6.

£33,705 (including legal fees of £8,705) was paid in an out of court settlement of a claim against the Department (S.71/4/93).

£23,909 (including legal fees of £8,159) was paid in an out of court settlement of a claim against the Department (S.71/9/87).

An *ex-gratia* payment of £5,000 was made to an individual in recognition for exceptional work on behalf of the State at an Irish Honorary Consulate (S.71/37/80).

A sum of £8,423 debit was written off and £4,377 credit was transferred to Appropriations in Aid of the Vote in respect of outstanding balances remaining in dormant suspense accounts (S.71/10/67 and S.71/12/94).

10. MISCELLANEOUS ACCOUNTS**Repatriation Advances**

	£	£
Balance outstanding 1st January 1995		188,615
Advances 1995 (Subhead B.)		<u>23,717</u>
		212,332
Amount Recovered (Subhead J.)	14,245	
Write-offs	<u>7,802</u>	<u>22,047</u>
Balance outstanding 31st December 1995		<u>£190,285</u>

11. NATIONAL LOTTERY FUNDING**Subhead G.1. - Cultural Relations with Other Countries (Grant-in-Aid)**

Subhead G.1., with an outturn of £219,991 is totally lottery funded. Organisations which received amounts of £5,000 or more:

	£
National Theatre Society	5,500
Pigsback Theatre Company	5,000
Rough Magic Theatre Company	5,000

12. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Passport Booklets	421
Books	63
Protocol Stocks	<u>32</u>
	<u>516</u>

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13. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Passport and Consular Receipts	209
Income Tax	267
Pay Related Social Insurance	150
Pension Contributions	<u>4</u>
	<u>630</u>

PÁDRAIC MAC KERNAN
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for contributions to International Organisations and for certain Official Development Assistance, including certain grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Contributions to International Organisations	8,900	7,641	-
A.1. Actions Consequent on Title V of the Treaty on European Union	500	47	-
B. Organisation on Security and Co-operation in Europe	175	152	-
C. Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	39,200	39,101	-
D. Agency for Personal Service Overseas (Grant-in-Aid)	8,500	8,500	-
E. Emergency Humanitarian Assistance	5,000	5,650	50
F. Payments to International Funds for the benefit of Developing Countries	8,000	7,344	-
G. Voluntary Contributions to United Nations Development Agencies	5,500	5,480	-
H. Refugee Agency (Grant-in-Aid)	215	215	-
I. Assistance to Eastern Europe	180	180	-
Gross Total	76,170	74,310	50
<i>Deduct:-</i>			
J. Appropriations in Aid	150	51	-
Net Total	76,020	74,259	50*

SURPLUS TO BE SURRENDERED

£1,761,489

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £50,000.

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Bilateral and Other Aid Fund (Grant-in-Aid) Deficit Account		15
PMG Balance & Cash	3,186	
Less: Orders Outstanding	<u>2,406</u>	780
Exchequer Grant Undrawn		<u>1,550</u>
		2,345
Less Current Liabilities		
Accrued Expenses	50	
Due to Other Government Departments	25	
Bilateral and Other Aid Fund (Grant-in-Aid) Account	559	
Surplus to be Surrendered	<u>1,761</u>	<u>2,395</u>
Net Current Assets - Deficiency		<u>(50)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.	1,259	As a result of the termination of some peacekeeping missions and cutbacks in others the United Nations was able to achieve a \$300 million reduction in peacekeeping costs in 1995. This combined with the weakness of the dollar resulted in lower than anticipated expenditure.
A.1.	453	A number of measures under Title V of the Treaty on European Union which originally were to be met by national contributions were in the event wholly financed from the EU's own budget.
B.	23	The saving arose because Ireland's estimated contribution to an OSCE Mission to Nagorno Karabakh was not required as it proved impossible to establish the Mission during 1995.
E.	(650)	The excess expenditure arose from a decision of the Government to make an immediate cash contribution to urgent humanitarian needs in Bosnia-Herzegovina. The excess expenditure was offset by virement from Subhead F with prior approval of the Department of Finance.
F.	656	The saving arose because the European Commission did not call its final instalment for the European Development Fund in 1995. The saving was used with the prior approval of the Department of Finance to offset the excess expenditure on Subhead E.

3. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Sale of Vehicles <i>etc.</i>	<u>£150,000</u>	<u>£51,172</u>

Explanation of Variation

Realised receipts were less than anticipated because of the change in the profile of Bilateral Aid projects. This trend is expected to continue and the provision for 1996 has been adjusted downwards to reflect this change.

4. MISCELLANEOUS ITEMS

Expenditure - Subhead A.

	£
Council of Europe	710,101
Organisation for Economic Co-operation and Development	357,376
United Nations	5,528,362
United Nations Industrial Development Organisation	142,756
Intergovernmental Legal Bodies	18,325
General Agreement on Tariffs and Trade / World Trade Organisation	766,920
EU Monitor Mission in former Yugoslavia	75,232
Preparatory Commission for the Organisation for the Prohibition of Chemical Weapons	40,350
Multilateral Export Control Forum	<u>2,018</u>
	<u>£7,641,440</u>

Expenditure - Subhead G.

	£
United Nations Children's Fund	950,003
United Nations Development Programme	1,565,003
United Nations High Commissioner for Refugees	1,000,003
United Nations Relief and Works Agency	350,000
United Nations Fund for Technical Co-Operation in the field of Human Rights	60,003
United Nations Fund for Victims of Torture	25,003
United Nations Voluntary Fund for Women's Development	100,015
United Nations Volunteers	250,003
United Nations Population Fund	250,000
Southern African Trust Fund for Education and Training	60,003
United Nations Trust Fund for Electoral Assistance	35,003
United Nations Institute for Training and Research	150,000
Voluntary Fund for Desertification Convention	10,003
WHO Tuberculosis Programme	170,003
Children's Vaccine Initiative	125,003
Special Programme for Research and Training in Tropical Diseases	100,003
Voluntary Fund for Climate Change Convention	10,003
WHO AIDS Programme	100,003
UN Voluntary Fund for Assistance in Mine Clearing	100,003
UN Voluntary Fund on Disability	50,003
Fourth World Women's Conference	10,003
Trust Fund for Commission on Sustainable Development	<u>10,003</u>
	<u>£5,480,069</u>

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5. MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account
Account of Receipts and Payments during the year ended 31st December 1995.

	£
Balance on 1st January 1995	849,531
Grant-in-Aid 1995	<u>39,101,172</u>
	39,950,703
Expenditure 1995	<u>39,391,774</u>
Balance on 31st December 1995	<u>£558,929</u>

PÁDRAIC MAC KERNAN
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
29th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-Operation for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

SOCIAL WELFARE

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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 £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	<i>£78,630,000</i>		
<i>Less Supplementary</i>	<i><u>1,400,000</u></i>	77,230	77,659
			-
A.2. Travel and Subsistence	2,600	2,676	47
A.3. Incidental Expenses	3,770	3,747	124
A.4. Postal and Telecommunications Services			
<i>Original</i>	<i>£7,800,000</i>		
<i>Less Supplementary</i>	<i><u>1,000,000</u></i>	6,800	6,829
			(221)
A.5. Office Machinery and Other Office Supplies			
<i>Original</i>	<i>£10,398,000</i>		
<i>Less Supplementary</i>	<i><u>1,200,000</u></i>	9,198	9,220
			(14)
A.6. Office Premises Expenses	4,100	4,459	179
A.7. Consultancy Services			
<i>Original</i>	<i>£4,620,000</i>		
<i>Less Supplementary</i>	<i><u>400,000</u></i>	4,220	4,159
			72
A.8. Payments for Agency Services	23,265	23,084	511
SOCIAL INSURANCE			
B.1. Payment to the Social Insurance Fund under Section 7(9) of the Social Welfare (Consolidation) Act, 1993			
<i>Original</i>	<i>£25,400,000</i>		
<i>Supplementary</i>	<i><u>6,700,000</u></i>	32,100	26,600
			-
B.2. Payment to the Social Insurance Fund to cover costs of Equal Treatment Payments			
<i>Original</i>	<i>£200,000,000</i>		
<i>Less Supplementary</i>	<i><u>5,000,000</u></i>	195,000	193,300
			-
SOCIAL ASSISTANCE			
C. Old Age and Blind Pensions (Non-Contributory)	319,000	317,258	-
D. Child Benefit	305,300	300,947	-

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	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.	Unemployment Assistance			
	<i>Original</i>	<i>£803,000,000</i>		
	<i>Supplementary</i>	<i><u>10,700,000</u></i>	813,700	800,068
F.	Employment Support Services			
	<i>Original</i>	<i>£35,700,000</i>		
	<i>Supplementary</i>	<i><u>9,200,000</u></i>	44,900	44,408
G.	Lone Parent's Allowance			
	<i>Original</i>	<i>£193,600,000</i>		
	<i>Supplementary</i>	<i><u>1,500,000</u></i>	195,100	194,263
H.	Widows' and Orphans' Non-Contributory Pensions		58,600	58,769
I.	Pre-Retirement Allowance			
	<i>Original</i>	<i>£58,700,000</i>		
	<i>Less Supplementary</i>	<i><u>900,000</u></i>	57,800	57,253
J.	Social Assistance and other Allowances		6,800	6,697
K.	Family Income Supplement			
	<i>Original</i>	<i>£23,000,000</i>		
	<i>Less Supplementary</i>	<i><u>1,500,000</u></i>	21,500	21,326
L.	Carer's Allowance		20,100	20,219
M.	Supplementary Welfare Allowances			
	<i>Original</i>	<i>£131,300,000</i>		
	<i>Supplementary</i>	<i><u>3,000,000</u></i>	134,300	134,196
N.	Disabled Person's Maintenance Allowance			
	<i>Original</i>	<i>£51,500,000</i>		
	<i>Less Supplementary</i>	<i><u>3,500,000</u></i>	48,000	48,000
O.	Miscellaneous Grants		138,100	136,537
P.	Grant to the Combat Poverty Agency (Grant- in-aid)		1,959	1,920
Q.	Grant to the National Social Services Board			
	<i>Original</i>	<i>£1,000</i>		
	<i>Supplementary</i>	<i><u>970,000</u></i>	971	971
R.	Grants for Community and Voluntary Service (National Lottery Funded)		4,430	4,430
S.	Grants for Community and Voluntary Service (Exchequer Funded)			
	<i>Original</i>	<i>£3,530,000</i>		
	<i>Supplementary</i>	<i><u>1,050,000</u></i>	4,580	4,580
U.	Extra Statutory Grants		-	85

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
V. Losses		-	1	-
Gross Total				
Original	£2,515,203,000			
Supplementary	<u>18,220,000</u>	2,533,423	2,503,661	6,642*
<i>Deduct:-</i>				
T. Appropriations in Aid				
Original	£60,272,000			
Less Supplementary	<u>780,000</u>	59,492	59,620	198**
Net Total				
Original	£2,454,931,000			
Supplementary	<u>19,000,000</u>	2,473,931	2,444,041	6,444
SURPLUS TO BE SURRENDERED		£29,889,773		

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £12,710,000 and Prepayments (£6,068,000)

** Accrued Income £198,000

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 13)		768
Prepayments		6,068
Accrued Income		198
Other Debit Balances:		
Suspense	203	
Advances to OPW for office furniture and electrical work	82	
Advances to an Post for postage expenditure	466	
Recoupable Expenditure	<u>21</u>	772
PMG Balance & Cash ¹	40,419	
Less: Orders Outstanding	<u>5,475</u>	34,944
Exchequer Grant Undrawn		<u>46,265</u>
 Less Current Liabilities		
Accrued Expenses	12,710	
Other Credit Balances:		
Suspense	570	
Payroll Deductions	456	
Due to the State (Note 14)	2,588	
Advances from the Social Insurance Fund in respect of Unemployment Benefit	5,727	
Surplus to be Surrendered	<u>29,890</u>	<u>51,941</u>
Net Current Assets - (Deficiency)		<u>(5,676)</u>

1. PMG balances plus balances held in suspense accounts e.g. An Post, Local Offices

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	29,758*	7,330	37,088
Additions	5,433	513	5,946
Disposals	(100)	(58)	(158)
Revaluations	-	-	-
Gross Assets at 31 December 1995	<u>35,091</u>	<u>7,785</u>	<u>42,876</u>
Accumulated Depreciation:			
Opening Balance at 1 January 1995	13,998	3,469	17,467
Depreciation for the year	5,848	772	6,620
Depreciation on Disposals	<u>(96)</u>	<u>(29)</u>	<u>(125)</u>
Cumulative Depreciation at 31 December 1995	<u>19,750</u>	<u>4,212</u>	<u>23,962</u>
Net Assets at 31 December 1995	<u>15,341</u>	<u>3,573</u>	<u>18,914</u>

Note:

* The opening balance at 1 January 1995 differs from the closing balance at 31 December 1994 due to the inclusion for the first time of software as an asset. The accumulated depreciation figure is, therefore, also adjusted. The valuation of software is based on current market values. In-house developed software is not included in the valuations.

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money £16,959

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

Subhead	Less/(More) than Provided £'000	Explanation
B.1.	5,500	Payments out of Subhead B.1. 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 lower than expected expenditure, particularly on short term benefits.
U.	(85)	Grants were made on the grounds of equity in cases of non-contributory old age pensions, widows and orphans non-contributory pensions, carers allowances, pre-retirement allowances and lone parents allowances where payment was not practicable within the prescribed periods (S.88/1/48).

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V.	(1)	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)	278
		2. Bank Shortages (S.73/09/92)	445
		3. Miscellaneous (S.73/17/91)	<u>370</u>
			<u>1,093</u>

5. APPROPRIATIONS IN AID

			<u>Estimated</u>	<u>Realised</u>
			£	£
1.	Receipts from the Social Insurance Fund			
	<i>Original</i>	<i>£54,500,000</i>		
	<i>Less Supplementary</i>	<i><u>780,000</u></i>	53,720,000	53,100,000
2.	Recoveries of Social Assistance overpaid		3,400,000	3,686,98
3.	Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance		1,500,000	1,671,46
4.	Receipts under "Liability to Maintain Family" provisions in part IX of the Social Welfare (Consolidation) Act, 1993		300,000	356,43
5.	Receipts from Social Welfare International Consultancy projects		150,000	316,39
6.	Repayment of Grants towards projects under the EU Horizon programme		229,000	228,84
7.	Miscellaneous		<u>193,000</u>	<u>260,51</u>
	Total			
	<i>Original</i>	<i>£60,272,000</i>		
	<i>Less Supplementary</i>	<i><u>780,000</u></i>	<u>£59,492,000</u>	<u>£59,619,61</u>

Explanation of Variation

2,3,4,5 and 7 - Receipts under these headings cannot be accurately forecast.

6. COMMITMENTS

Commitments likely to materialise in subsequent years amount to £6,259,927.

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	429,041	367	1	8,183
Overtime and extra attendance	3,113,604	3,287	62	10,942
Shift and roster allowances	126,500	57	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	3,669,145	3,711	63	19,125

8. LOSSES STATEMENT

Damage to stationery to a value of £21,794 resulted from flooding at a warehouse depot (S.73/17/91).

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry forward from 1995 of savings of £4,005,000 is included in the estimates for 1996.

Payments totalling £6,400 were made to fifty two officers under the Input Scheme (DPS.6/84).

Payments totalling £52,000 in respect of damages were made to two officers who sustained personal injuries while on departmental property (S.73/21/80, S.73/9/92).

Payments totalling £81,720 in respect of legal expenses and damages were made to six individuals who sustained personal injuries while on departmental property (S.73/21/80, S.73/9/92).

Payments totalling £8,601 were made in respect of legal costs of judicial reviews of decisions made in the case of three individuals (S.73/21/80).

£20,000 was received from the Training Initiatives Fund in respect of staff training.

A Clerical Officer in a Local Office resigned following suspension from duty when a fraud involving £1,024 was uncovered. He was charged and convicted. He received a nine month suspended sentence, was bound to keep the peace for two years and had to enter a £1,000 bond. He has repaid the amount in full.

It is estimated that the total of retrospective equal treatment payments to married women as a result of the 1995 High Court ruling in relation to arrears of Benefit/Assistance, transitional payments and compensation for delay in payment, will be of the order of £260,000,000. The amount drawn from the Social Insurance Fund (Subhead B.2.) in respect of these payments in 1995 was £193,300,000. In addition equal treatment payments of £9,168 and £1,056,843 were charged in 1995 to Subhead C - Old Age Pensions (Non-contributory) and Subhead E - Unemployment Assistance respectively.

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Recoveries of Assistance overpayments amounting to £3,686,998 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead T. In addition, recoveries amounting to £1,228,698 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31st December 1995 was as follows:

	£	£
Overpayments outstanding at 1st January 1995	20,349,439	
Net Overpayments recorded in 1995	<u>12,114,980</u>	<u>32,464,419</u>
<i>Less:</i>		
Amounts recovered in 1995	4,915,696	
Amounts written off in 1995 as irrecoverable	<u>6,684,181</u>	<u>11,599,877</u>
Overpayments outstanding at 31st December 1995		<u><u>20,864,542</u></u>

10. EU FUNDING

The Combat Poverty Agency received £22,000 from EU funds in 1995 under the Nova Programme.

11. INTERNATIONAL CONSULTANCY

The Department of Social Welfare began providing international consultancy services on a commercial basis in February 1994. Section 33 of the Social Welfare Act 1994 contains the necessary legislative provision.

The services are provided under two categories:

- (1) **International Consultancy Service** which supplies expert technical assistance (skill and knowledge transfer) to developing countries, and
- (2) **Praesidium** which is a partnership between Digital and the Department to provide services to the Social Security industry.

A surplus of £49,367 on an accruals basis, was generated on its activities for 1995, (International Consultancy Service had a surplus of £49,688; while Praesidium recorded a deficit of £321).

12. NATIONAL LOTTERY FUNDING

Subhead R. - Grants for Community and Voluntary Service

R.1. - Grants for Community Development - £4,075,000

Organisations which received amounts of £5,000 or more

	£
Ballymun Community Action Programme, Dublin 11	53,950
Greater Blanchardstown Development Project, Dublin 15	58,000
Inner City Renewal Group, Dublin 1	55,050
Mayfield Integrated Community Development Project, Cork	51,250
North Clondalkin Community Development Project, Dublin 22	126,250
Parents Alone Resource Centre, Dublin 5	51,250
Ringsend Action Project, Dublin 4	59,486
South Inner City Community Development Association, Dublin 8	59,250
South West Wexford Community Development Project	51,250

St Andrews Resource Centre, Dublin 2	103,710
Tallaght Partnership, Dublin 24	117,700
Ballybeg Community Development Project, Waterford	52,350
Bantry Community Resource Centre, Cork	51,250
Darndale Community Development Project, Dublin 5	51,250
Loughboy Area Resource Centre, Kilkenny	58,250
Moy Valley Resources, Ballina, Co. Mayo	25,000
St Fergal's Resource Centre, Bray, Co. Wicklow	51,250
Ait na nDaoine, Dundalk, Co. Louth	31,883
Athy Community Development Project, Co. Kildare	71,000
Cox's Demense Youth & Community Project, Dundalk, Co. Louth	28,750
Finglas South Community Development Project, Dublin 11	50,000
Lifford/Clonleigh Resource Centre, Co. Donegal	50,000
Mahon Community Development Project, Cork	66,100
Mountwood/Fitzgerald Community Development Project, Dublin	61,050
West Clare Community Development Resource Centre	88,000
Westside Resource Centre, Galway	50,000
Action Inishowen Ltd., Carndonagh, Co. Donegal	51,250
Ballyphehane/Togher Community Development Project, Cork	40,000
CANWIC, Dublin 7	10,000
Cherry Orchard Community Development Project, Dublin 10	40,000
Irish Wheelchair Association, Dublin 3	40,000
Little Bray Family Resource Centre, Co. Wicklow	46,500
North Wall Women's Centre, Dublin 1	48,000
Priorswood Community Development Project, Dublin 15	45,400
Ronanstown Women's Group, Dublin 22	45,000
St Michaels Estate Family Resource Centre, Dublin 8	45,500
Tuam Resource Centre, Galway	40,000
Tullamore Travellers Movement, Co. Offaly	45,000
Focus Ireland, Dublin 8	30,000
FORUM, Connemara, Co. Galway	100,000
Lifestart Foundation, Galway	50,000
Lourdes Youth & Community Services, Dublin 1	59,000
PAUL Partnership, Limerick	66,200
Pavee Point, Dublin 1	52,000
Quarryvale Community House, Dublin 22	50,000
We the People, Knocknaheeny, Cork	51,250
Ballymun Community & Family Training Agency, Dublin 11	30,000
Clondalkin Travellers Development Group, Dublin 22	25,000
Community Connections, Blacklion, Co. Cavan	30,000
Matt Talbot Community Trust, Dublin 10	50,000
Athlone Community Development Project, Co. Westmeath	10,000
Coolcotts Community Development Project, Wexford	33,200
Finglas West Community Development Project, Dublin 11	20,000
Galway Travellers	20,000
Glenboe Action Group, Letterkenny, Co. Donegal	20,000
Kerry Travellers, Tralee	9,000
Kings Island Community Development Project, Limerick	15,000
Limerick Travellers	22,000
Louisburgh Hall Committee, Co. Mayo	10,000
Moyross Community Development Project, Limerick	18,000
Our Lady of Lourdes Community Project, Limerick	15,000
Rialto Area Action Plan, Dublin 8	23,000
Southill Community Development Project, Limerick	20,000
St Benedict's Resource Centre, Dublin 5	40,368
St Munchin's Project, Limerick	18,000
Knockanrawley Family Resource Centre, Tipperary	35,000

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Tralee Community Development Project, Co. Kerry	10,000
Community Action Network, Dublin 1	102,000
Cork Community Development Institute	50,000
Developing the West, Galway	42,500
Framework, Waterford	30,750
Holywell Trust, Derry	22,500
Meitheal, Dublin 2	65,300
Partners in Mission, Dublin 1	38,750
Triskele Associates, Belfast	23,000
Bere Island Development Association, Co. Cork	11,000
Clare Island Development Association, Co. Mayo	72,000
Inishbofin Development Association, Co. Galway	107,000
Sherkin Island Development Co., Co. Cork	12,225
Balally Family Resource Centre, Dublin 16	15,000
Baldoyle Family Resource Centre, Dublin 5	15,000
Ballyboden Family Resource Centre, Dublin 16	22,300
Ballynantybeg Family Resource Centre, Limerick	15,000
Boyle Area Family Ministry, Co. Roscommon	22,000
Cherry Orchard Family Resource Centre, Dublin 10	45,000
City Quay Family Resource Centre, Dublin 2	15,000
Killinarden Family Resource Centre, Dublin 24	15,000
Kilnamanagh Family Resource Centre, Dublin 24	15,000
St Matthew's Social Services Centre, Dublin 8	15,000
Bosnian Community Development Project, Dublin 2	10,000
ICON, Dublin 1	50,000
Community Workers Co-op, Galway	15,500
Capuchin Day Care Centre, Dublin 7	200,000

**R.2.-Grants for Lone Parents' Return-to-Work and Second Chance
Education Initiatives - £200,179**

Organisations which received amounts of £5,000 or more

	£
Cherish, Dublin 2	7,500
Finglas Childcare Service, Dublin 11	5,000
Lone Parents' Network Tallaght, Dublin 24	5,000
Single Parents Equality & Educational Development, Clondalkin, Dublin 22	5,000
St Vincent's Trust, Dublin 1	5,000
Treoir, Dublin 6	13,500
Moyross Community Enterprise Centre, Limerick	10,000
Parents Alone, Limerick	6,000
SPACE, Kileely, Limerick	5,000
Lone Parents' Support Group, Co. Laois	8,500
Lifestart, Sligo	6,000
Loughboy Area Resource Centre, Kilkenny	6,000
South Tipperary Lone Parents' Initiative, Clonmel	5,000
Kerry Diocesan Youth Service, Tralee	6,300

**R.3. - Grant to the Steering Committee for the International
Year of the Family - £80,000**

Steering Committee for the International Year of the Family, 4 Fitzwilliam Place, Dublin 2 £80,000

R.4. - Special once-off Grants to Voluntary Organisations - £75,000

Focus Point, 14A Eustace Street, Dublin 2 £50,000
Capuchin Day Centre, Church Street, Dublin 7 £25,000

13. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	639
IT Consumables	<u>129</u>
	<u>768</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	1,616
Notional Service	10
CSWOP Schemes	199
Pay Related Insurance	357
Withholding Tax	<u>406</u>
	<u>2,588</u>

E. McCUMISKEY
Accounting Officer
DEPARTMENT OF SOCIAL WELFARE
29th March 1996.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social Welfare for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraphs 45 to 50 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

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HEALTH

ACCOUNT of the sum expended, in the year ended 31st December, 1995, 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-Chlaraitheora) and the services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1. Salaries, Wages and Allowances				
	<i>Original</i>	£9,632,000		
	<i>Supplementary</i>	<u>50,000</u>	9,682	9,191
A.2. Travel and Subsistence		532	520	11
A.3. Incidental Expenses		383	495	(11)
A.4. Postal and Telecommunications Services		330	402	36
A.5. Office Machinery and other Office Supplies		1,861	828	65
A.6. Office Premises Expenses		300	355	29
A.7. Consultancy Services		535	524	23
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>	£1,112,221,000		
	<i>Supplementary</i>	<u>940,000</u>	1,113,161	1,113,422
B.2. Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
	<i>Original</i>	£121,157,000		
	<i>Supplementary</i>	<u>23,111,000</u>	144,268	144,268
B.3. Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board				
	<i>Original</i>	£256,646,000		
	<i>Supplementary</i>	<u>1,500,000</u>	258,146	258,146
B.4. Grants on behalf of Health Boards to certain other Health Bodies				
	<i>Original</i>	£558,637,000		
	<i>Supplementary</i>	<u>780,000</u>	559,417	559,417
B.5. Payments to Health Agencies in respect of balances of grants for years prior to 1995				
	<i>Original</i>	£154,464,000		
	<i>Supplementary</i>	<u>1,538,000</u>	156,002	156,002
B.6. Grants to Research Bodies			2,995	3,038

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.7. Grants to Health Agencies and other similar organisations (<i>National Lottery Funded</i>)			
<i>Original</i>	£19,012,000		
<i>Less Supplementary</i>	<u>831,000</u>	18,181	18,181
			-
OTHER SERVICES			
C. Superintendent and District Registrars	7	5	-
D. Expenses in connection with the World Health Organisation and other International Bodies	630	577	-
E. Statutory Inquiries	1	-	-
F. Developmental, Consultative and Advisory Bodies	3,752	3,328	-
G.1. Payments in respect of disablement caused by Thalidomide	130	129	-
G.2. Payments in respect of persons claiming to have been damaged by vaccination	1	-	-
G.3. Payments to a Special Account in relation to a Scheme of Compensation Tribunal			
<i>Original</i>	£NIL		
<i>Supplementary</i>	<u>60,000,000</u>	60,000	60,000
			-
H. Dissemination of information on health and health services	1,899	1,967	184
CAPITAL SERVICES			
I.1. Building, Equipping and Furnishing of Hospitals and other Health Facilities			
<i>Original</i>	£81,670,000		
<i>Supplementary</i>	<u>4,000,000</u>	85,670	85,670
			-
I.2. Building, Equipping and Furnishing of Health Facilities (<i>National Lottery Funded</i>)	4,000	4,000	-
I.3. Information systems and related services for Health Agencies	6,000	6,000	-
Gross Total			
<i>Original</i>	£2,336,795,000		
<i>First Supplementary</i>	60,000,000		
<i>Second Supplementary</i>	<u>31,088,000</u>	2,427,883	2,426,465
			166,192*
<i>Deduct:-</i>			
J. Appropriations in Aid			
<i>Original</i>	£266,135,000		
<i>Supplementary</i>	<u>1,200,000</u>	267,335	267,501
			258**
Net Total			
<i>Original</i>	£2,070,660,000		
<i>First Supplementary</i>	60,000,000		
<i>Second Supplementary</i>	<u>29,888,000</u>	2,160,548	2,158,964
			165,934
SURPLUS TO BE SURRENDERED		£1,584,003	

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

Transferred to the Statement of Current Assets and Liabilities as:

- * Accrued Expenses £378,000, Balance on foot of Health Agency allocations £165,855,000 and Prepayments (£41,000)
- ** Accrued Income (£258,000).

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Closing Accruals

- (i) The General Medical Services (Payments) Board receives a cash allocation each year (Subhead B.3.) and on that basis outstanding balances have not been recognised as a liability in these accounts. In the Annual Account of the General Medical Services (Payments) Board the Department of Health is shown as a debtor for the difference between the net expenditure and the cash allocation.
- (ii) Recovery of cost of health services provided under regulations of the European Union. An amount is due from the United Kingdom in respect of health services provided to UK insured persons. An advance, representing approximately 80% of the estimated total cost of services, is received each year and the balance is payable after computation, and approval, of the actual expenditure. Approval of actual expenditure for a particular year follows a process of presentation of the relevant cost paper to the EU Committee for Migrant Workers (Audit Group) and its approval by members. At the 31st December 1995 the balance in respect of 1992 expenditure was being calculated. This sum is not included as accrued income under Appropriations-in-Aid (Subhead J) as the amount due has yet to be agreed. Similarly, balances in respect of the subsequent years will be received in due course.

Valuation of Assets: Land and Buildings

The Statement of Capital Assets does not include assets occupied by a Health Board or Hospital Board. Lands held at Cabra, the proceeds of whose sale would be payable into the Hospitals Trust Fund, have not been included in the Statement of Capital Assets on that basis.

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 11)		64
Prepayments		41
Accrued Income		258
Other Debit Balances:		
Recoupable Expenditure		188
PMG Balance & Cash	2,812	
Less: Orders Outstanding	<u>720</u>	<u>2,092</u>
		2,643
Less Current Liabilities		
Accrued Expenses	378	
Balance due on foot of Health Agency Allocations	165,855	
Other Credit Balances:		
Payroll Deductions	51	
Due to State (Note 12)	357	
EU Funding	288	
Surplus to be Surrendered	<u>1,584</u>	<u>168,513</u>
Net Current Assets - Deficiency		<u>(165,870)</u>

3. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995 ¹	2,098	2,118	4,216
Additions	331	80	411
Disposals	(12)	(4)	(16)
Revaluations	-	-	-
Gross Assets at 31 December 1995	<u>2,417</u>	<u>2,194</u>	<u>4,611</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995 ¹	1,264	1,157	2,421
Depreciation for the year	427	220	647
Depreciation on Disposals	(10)	(2)	(12)
Cumulative Depreciation at 31 December 1995	<u>1,681</u>	<u>1,375</u>	<u>3,056</u>
Net Assets at 31 December 1995	<u>736</u>	<u>819</u>	<u>1,555</u>

1 The original value of the opening cost and the opening cumulative depreciation figures given in the 1994 Appropriation Account have been reduced in respect of certain software costs included in Health Agencies accounts and the cost of some software licences and increased for items of equipment excluded from the original valuations.

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

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(112)	The excess arose due a number of exceptional items not included in the original budget including legal settlements and the preparation and publication of the Womens Health Policy Document.
A.5.	1,033	The saving arose as a result of a delay in finalising contract details relating to a computerisation project for the General Registrar's Office.
D.	53	The saving was due mainly to currency fluctuations.
F.	424	The saving arose due to the later than expected establishment of the Food Safety Advisory Board.

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5. APPROPRIATIONS IN AID

		Estimated £	Revised £
1.	Receipts from health contributions	213,900,000	214,196,633
2.	Recovery of cost of Health Services provided under regulations of the European Union		
	<i>Original</i> £50,000,000		
	<i>Supplementary</i> <u>1,200,000</u>	51,200,000	51,612,702
3.	Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital	250,000	-
4.	Searches and certified copies of entries of Births, Deaths and Marriages	250,000	228,681
5.	Recoupment of certain travelling expenses and subsistence allowances from the E.U., etc.	16,000	25,198
6.	Miscellaneous	<u>1,719,000</u>	<u>1,437,744</u>
	Total		
	<i>Original</i> £266,135,000		
	<i>Supplementary</i> <u>1,200,000</u>	<u>£267,335,000</u>	<u>£267,500,958</u>

Explanation of Variation

3. The share of the cost of Leopardstown Park Hospital is based on the expenditure per the audited accounts. The date of the submission of these accounts did not permit sufficient time to allow for payment to be made in 1995. Payment of £257,560 has since been received.
4. The demand for certified copies of births, deaths and marriages was less than anticipated.
5. The extent of recoupment of EU travel was greater than anticipated.
6. The receipts from licences for proprietary medicines was less than anticipated. The original estimate was based on previous years trends.

6. COMMITMENTS

(A) Global Commitments

Commitments likely to arise in subsequent years for:

	£'000
(a) Procurement Subheads	107
(b) Grant Subheads	167

(B) Multi-Annual Capital Commitments

	£'m
1. Legally enforceable capital commitments:	
Amount spent in 1995	97.00
Commitments to be met in subsequent years	172.63

2. Legally enforceable capital commitments:

	<i>Cumulative spend to 31/12/1994</i>	<i>Paid in 1995</i>	<i>To be paid in subsequent years</i>
Capital Projects over £5m:	£m	£m	£m
Ardkeen Hospital	63.1	5.1	2.7
Limerick Regional Hospital	-	1.3	19.2
Mercy Hospital	0.6	0.3	11.1
Mullingar Hospital	2.9	3.3	3.0
Tallaght Hospital	27.9	29.9	65.8

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.

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	118,828	125	3	6,073
Overtime and extra attendance	168,010	167	3	6,367
Shift and roster allowances	9,680	6	-	-
Total extra remuneration	296,518	298*	6	12,440

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

8. MISCELLANEOUS ITEMS

Expenditure charged to Subhead A.3. included £19,532 paid in respect of the legal costs for the settlement of claims by two officers who sustained injuries in the course of their work (E.112/1/93).

In addition to the amount expended under this Vote, sums amounting to £18,400,000 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.	87,000
B.1.	8,640,000
B.3.	23,000
B.4.	9,650,000

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £1,200,000 is included in the Estimate for 1996.

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The liabilities recognised under Subheads B.1. and B.4. are made up as follows:

	Subhead B.1. £000	Subhead B.4. £000	Total £000
Approved expenditure withheld for payment in 1996	110,121	55,734	165,855

The practice of withholding payment against approved expenditure is in line with the agreed funding of health services and is reflected in the determination of the Health Vote from year to year.

In accordance with the Special Account established under Section 3 of the Appropriation Act 1995 an amount of £60m was paid from Subhead G.3. of the Health Vote to the Special Account. The Special Account is an account with the Paymaster General and payments from the account are issued only by the direction of the Minister for Finance. The funds in the Special Account will be used to recoup the Department of Health in respect of the costs of the Tribunal established by the Minister for Health under the Scheme to compensate certain persons who have contracted Hepatitis C. The costs of the Tribunal include awards made under the Scheme and the costs of administering the Scheme.

Institutional and out-patient hospital services were afforded to defence forces personnel and their dependants without application of the statutory charge.

9. EU FUNDING

In addition, the following amounts were received from the EU by bodies which are funded directly from the Health Vote.

	£
Eastern Health Board	1,402,618
Midland Health Board	288,253
Mid-Western Health Board	652,553
North-Eastern Health Board	67,797
North-Western Health Board	801,202
South-Eastern Health Board	45,344
Southern Health Board	122,172
Western Health Board	725,093
Board for the Employment of the Blind	45,152
Brothers of Charity	247,040
Camphill Communities of Ireland	75,784
Central Remedial Clinic	214,804
Cope Foundation	271,192
Daughters of Charity Services	449,831
National Rehabilitation Board	2,644,633
Rotunda Hospital	7,356
Sisters of Bon Sauveur, Carriglea	77,022
Sisters of Charity of Jesus and Mary	25,274
Stewarts Hospital	114,267
St. John of God Services	156,877
St. Michael's House	<u>227,020</u>
Total	<u>£8,661,284</u>

10. NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 1995

<u>Miscellaneous Allocation</u>	£
National Social Service Board	199,000
Eastern Health Board - for Dublin Rape Crisis Centre	80,000
Mid Western Health Board - for Limerick Rape Crisis Centre	40,000
South Eastern Health Board - for Clonmel Rape Crisis Centre	24,700
South Eastern Health Board - for Kilkenny Rape Crisis Centre	10,300
South Eastern Health Board - for Waterford Rape Crisis Centre	25,250
South Eastern Health Board - for Wexford Rape Crisis Centre	15,000
Southern Health Board - for Cork Rape Crisis Centre	26,250
Southern Health Board - for Kerry Rape Crisis Centre	30,000
Western Health Board - for Galway Rape Crisis Centre	42,000
Western Health Board - for Castlebar Rape Crisis Centre	15,000
Alexian Brothers of the Province of the Sacred Heart, Limerick	30,000
Arc Trust, Dublin 7	50,000
Ballincollig Senior Citizens Club, Ballincolig, Co. Cork	20,000
Bray Mental Health Association	2,000
Brothers of Charity, John Paul Centre, Ballybane, Galway	17,000
Chernobyl Children's Irish Aid Programme	3,000
Daughters of Charity of St. Vincent de Paul, Clonsilla	25,000
Drimnagh Active Retirement Association	2,500
Drumcollogher and District Day Care Association	20,000
Dun Laoghaire Lions Club	7,100
Eastern Health Board for Clondalkin Mental Health Association	3,000
Eastern Health Board for Friends of Vergemount Clinic, Clonskeagh, Dublin	20,000
Eastern Health Board for Sona (APC) Project	15,000
Eastern Health Board for St Francis Hospice, Raheny	75,000
Elphin Social Services, Elphin, Co. Roscommon	8,000
Federation of Active Retirement Associations	3,000
GROW Community Mental Health Movement, Kilkenny	20,000
Holy Angels Day Care Centre, Carlow	30,000
Huntington's Disease Association	40,000
Irish Association for Spina Bifida and Hydrocephalus	35,000
Irish Fight for Sight Campaign, Kilkenny Branch	15,000
Irish Haemophilia Society	14,000
Irish Kidney Association (Donor Card Scheme)	40,000
Irish Red Cross Society, Limerick Branch	10,000
Irish Sudden Infant Death Association	66,072
Irish Wheelchair Association	30,000
Irish Wheelchair Association (North Kilkenny Branch)	12,000
Leenane Day Centre for the Elderly, Leenane, Co. Galway	1,500
Library Association of Ireland	20,000
Limerick Social Service Council	10,000
Meath Sheltered Workshop, Navan, Co. Meath	18,454
Mid Western Health Board for Bergerie Trust, Limerick	75,000
Mid Western Health Board for Cahercalla Community Hospital, Ennis, Co. Clare	30,000
Muintir na Tire (Community Alert Programme)	30,000
National Association of Home Help Organisers	1,600
National Liver Unit, St Vincent's Hospital	50,000
Neurofibromatosis Association of Ireland	5,000
Newcastlewest Meals on Wheels	1,500
Newport Social Services Council, Newport, Co. Tipperary	25,000
New Ross Community Hospital	35,000

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Order of Malta Ambulance Corps	10,000	
Order of Malta Ambulance Corps, Limerick Unit	10,000	
Our Lady's Hospice, Dublin	6,000	
Parents and Friends of Mentally Handicapped Persons, Donegal	25,000	
Physically Challenged Irish Youth Team	5,000	
Positive Action	45,000	
Rathkeale Going Strong Club	528	
Recovery Inc., Dublin 8	5,000	
Rehab Group	3,000	
Schizophrenia Association of Ireland	25,000	
Sisters of Bon Sauveur, Dungarvan	10,000	
St John Ambulance Brigade of Ireland	10,000	
St John's Senior Citizens Club, Limerick	600	
St Mary's Senior Citizens, Limerick	600	
St Mullins Day Care Transport Committee, Graiguenamanagh, Co. Kilkenny	2,500	
St Patrick's and St Bridget's Group, Limerick	600	
St Vincent de Paul, Derrybeg, Letterkenny, Co. Donegal	30,000	
Talbot Grove Centre, Castleisland, Co. Kerry	62,500	
Templemore Community Social Services	16,300	
The Arthritis Foundation of Ireland	3,346	
The John Nash Charity, Richmond Terrace Sheltered Housing Project, Limerick	10,000	
Tipperary Talking Newspaper, Thurles, Co. Tipperary	4,000	
Tramore Development Group, Co. Waterford	2,000	
Transfusion Positive	4,800	
Turning Point Positive Health Centre, Dun Laoghaire	25,000	
Villiers Housing Association Ltd, Limerick	10,000	
Western Health Board for Cliften Mental Health Association	18,000	
Wexford Deaf Association	35,000	
William Stokes Post Graduate Centre, St James's Hospital	20,000	
Windmill Therapeutic Training Unit, Wexford	30,000	
Women's Aid, Dublin 7	28,000	
World Organisation Ovulation Method (Billings)	1,000	
Youth-in-Need, Thurles, Co. Tipperary	<u>4,000</u>	
Total		£1,886,000

Block Allocations to Health Boards

Eastern Health Board	320,000	
Midland Health Board	175,000	
Mid Western Health Board	210,000	
North Eastern Health Board	210,000	
North Western Health Board	175,000	
South Eastern Health Board	225,000	
Southern Health Board	225,000	
Western Health Board	<u>210,000</u>	
Total		£1,750,000

Scheme of Grants to Voluntary Organisations

Eastern Health Board	522,000	
Midland Health Board	40,000	
Mid Western Health Board	110,000	
North Eastern Health Board	70,000	
North Western Health Board	40,000	
South Eastern Health Board	80,000	
Southern Health Board	100,000	
Western Health Board	70,000	
Disability Federation of Ireland	<u>8,000</u>	
Total		£1,040,000

Respite Care Grant Scheme

Eastern Health Board	185,000	
Midland Health Board	30,000	
Mid Western Health Board	40,000	
North Eastern Health Board	40,000	
North Western Health Board	30,000	
South Eastern Health Board	50,000	
Southern Health Board	75,000	
Western Health Board	<u>50,000</u>	
Total		£500,000

Services for the Elderly

Eastern Health Board	1,615,000	
Midland Health Board	334,000	
Mid Western Health Board	506,000	
North Eastern Health Board	461,000	
North Western Health Board	420,000	
South Eastern Health Board	608,000	
Southern Health Board	902,000	
Western Health Board	679,000	
National Council for the Elderly	270,000	
Age and Opportunity	<u>105,000</u>	
Total		£ 5,900,000

Services for the Mentally Handicapped

Eastern Health Board	597,000	
Mid Western Health Board	41,000	
Western Health Board	<u>433,000</u>	
Total		£1,071,000

Child Care Services

Eastern Health Board	796,000	
Midland Health Board	129,000	
Mid Western Health Board	191,000	
North Eastern Health Board	191,000	
North Western Health Board	129,000	
South Eastern Health Board	232,000	
Southern Health Board	268,000	
Western Health Board	<u>206,000</u>	
Total		£2,142,000

Public Health Services

Eastern Health Board	664,000	
Southern Health Board	103,000	
Health Research Board	<u>63,000</u>	
Total		£830,000

Physical Handicap Services

Eastern Health Board	721,840	
Mid Western Health Board	34,000	
North Eastern Health Board	5,000	
South Eastern Health Board	2,000	

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Southern Health Board	12,000	
Western Health Board	49,660	
Irish Deaf Society	1,500	
Women's Deaf Group	1,000	
Rehab Enterprises	<u>3,000</u>	
Total		£830,000

Health Board Services

Eastern Health Board	626,000	
Midland Health Board	117,000	
Mid Western Health Board	176,000	
North Eastern Health Board	150,000	
North Western Health Board	113,000	
South Eastern Health Board	146,000	
Southern Health Board	231,000	
Western Health Board	<u>173,000</u>	
Total		£1,732,000

Health Promotion

£500,000

Capital Expenditure

Midland Health Board	102,105	
Mid Western Health Board	306,231	
North Eastern Health Board	181,551	
South Eastern Health Board	23,962	
Southern Health Board	178,295	
Tallaght Hospital	2,784,421	
L'Arche Community	10,959	
Mercy Hospital, Cork	32,151	
Portiuncula Hospital, Ballinasloe	203,342	
National Maternity Hospital	173,025	
Incorporated Orthopaedic Hospital, Clontarf	<u>3,958</u>	
Total		£4,000,000

Grand Total£22,181,000**11. STOCKS**

Stocks at 31 December 1995 comprise:

	£'000
Stationery	62
IT Consumables <i>etc.</i>	<u>2</u>
	<u>64</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	186
Pay Related Social Insurance	40
Pension Contributions	56
Withholding Tax	73
VAT	<u>2</u>
	<u><u>357</u></u>

J. O'DWYER
Accounting Officer
DEPARTMENT OF HEALTH
31st March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995. Attention is drawn to paragraph 51 of the report for 1995 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1995, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Oifig an Aire Ealaíon, Cultúir agus Gaeltachta, lena n-áirítear deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhrúithe Deiridh £'000
RIARACHÁN			
A.1. Tuarastail, Pá agus Liúntais			
<i>Meastachán bunaidh</i>	<i>£6,464,000</i>		
<i>Lúide Meastachán forlíontach</i>	<i><u>300,000</u></i>	6,164	6,145
A.2. Costais Taistil agus Cothaithe	313	230	11
A.3. Costais Theagmhásacha	220	220	8
A.4. Seirbhísí Poist agus Teileachumarsáide	252	255	6
A.5. Fearais & Solatháirtí Oifige	310	387	22
A.6. Costais Áitreabh Oifige	490	452	6
A.7. Seirbhísí Comhairleoireachta	170	148	4
EALAÍON, CULTÚR & OIDHREACTH			
B. Grant-in-aid Fund for the National Museum, the National Library and the National Archives	600	455	-
C.1. Grant-in-Aid Fund for the Irish Museum of Modern Art, the National Concert Hall and other Cultural Institutions (<i>National Lottery Funded</i>)	3,810	3,810	-
C.2. Cultural Projects			
<i>Original</i>	<i>£5,348,000</i>		
<i>Less Supplementary</i>	<i><u>600,000</u></i>	4,748	4,677
D.1. Grant-in-Aid for the National Heritage Council Administrative Expenses	250	122	-
D.2. Grant-in-Aid for the National Heritage Council (<i>National Lottery Funded</i>)	1,550	1,550	-
AN GHAELIGE AGUS AN GHAELTACHT			
E. Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979			
<i>Meastachán bunaidh</i>	<i>£1,260,000</i>		
<i>Meastachán forlíontach</i>	<i><u>240,000</u></i>	1,500	1,600
F. Scéimeanna Feabhsúcháin sa Ghaeltacht			
<i>Meastachán bunaidh</i>	<i>£3,860,000</i>		
<i>Lúide Meastachán forlíontach</i>	<i><u>700,000</u></i>	3,160	3,028

Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhrúithe Deiridh £'000
G. Scéimeanna Cultúrtha agus Sóisialta			
<i>Meastachán bunaidh</i> £2,700,000			
<i>Meastachán forlíontach</i> <u>30,000</u>	2,730	2,740	3
H. Oifig Eorpach do Theangacha Neamhforleathana	36	36	-
I.1. Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)	2,450	2,450	-
I.2. Údarás na Gaeltachta - Deontais do Thionscail (Deontas-i-gCabhair)			
<i>Meastachán bunaidh</i> £10,750,000			
<i>Meastachán forlíontach</i> <u>2,000,000</u>	12,750	12,750	-
I.3. Údarás na Gaeltachta - Caiteachas Caipitil ar Fhoirgnimh (Deontas-i-gCabhair)			
<i>Meastachán bunaidh</i> £6,250,000			
<i>Meastachán forlíontach</i> <u>3,500,000</u>	9,750	9,750	-
I.4. Údarás na Gaeltachta Costais Thoghcháin	6	-	8
J. Bord na Gaeilge Caiteachas Reatha (Deontas-i-gCabhair) (<i>Crannchur Náisiúnta</i>)	2,250	2,250	-
K. Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (<i>Crannchur Náisiúnta</i>)	2,834	2,834	-
CRAOLACHÁN AGUS SCANNÁNAÍOCHT			
L. Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)	51,247	51,247	-
M. Payment to An Post for Collection of Broadcasting Licence Fees	6,671	6,671	-
N. Commissions and Special Inquiries	10	4	-
O.1. Irish Film Board - Administration Expenses (Grant-in-Aid)	400	400	-
O.2. Irish Film Board - Capital Expenditure (Grant-in-Aid)	2,850	2,563	-
P.1. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge (Deontas-i-gCabhair)	2,500	2,500	-
P.2. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge - Caiteachas Caipitil (Deontas-i-gCabhair)	3,600	3,600	-
An Mór-Iomlán			
<i>Meastachán bunaidh</i> £119,451,000			
<i>Meastachán forlíontach</i> <u>4,170,000</u>	123,621	122,874	179*
Baintear de:-			
Q. Leithris-i-gCabhair	58,786	58,869	1,014
An Glan-Iomlán			
<i>Meastachán bunaidh</i> £60,665,000			
<i>Meastachán forlíontach</i> <u>4,170,000</u>	64,835	64,005	(835)

MÉID CRUINN LE TABHAIRT SUAS

£830,560

Vóta 42

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £196,000 and Prepayments (£17,000)

NOTES**1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995**

	£'000	£'000
Current Assets		
Stocks (Note 12)		36
Accrued Income		1,014
Prepayments		17
Other Debit Balances (Note 13)		23
PMG Balance & Cash	2,639	
Less: Orders Outstanding	<u>1,357</u>	1,282
Exchequer Grant Undrawn		<u>222</u>
		2,594
Less Current Liabilities		
Liabilities due to State (Note 14)	11	
Accrued Expenses	196	
Other Credit Balances (Note 15)	852	
Surplus to be Surrendered	<u>831</u>	<u>1,890</u>
Net Current Assets - Surplus		<u>704</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Equipment £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation at 1 January 1995	1,249	1,375	2,624
Additions	361	234	595
Disposals	(9)	(13)	(22)
Gross Assets at 31 December 1995	<u>1,601</u>	<u>1,596</u>	<u>3,197</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	556	488	1,044
Depreciation for the year	315	151	466
Depreciation on Disposals	(3)	(3)	(6)
Cumulative Depreciation at 31 December 1995	<u>868</u>	<u>636</u>	<u>1,504</u>
Net Assets at 31 December 1995	<u>733</u>	<u>960</u>	<u>1,693</u>

3. MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	83	Bhain a lán den taisteal le cúrsaí an EU nach airgeadaítear faoin fhomhír seo a thuilleadh.
A.5.	(77)	Ceannaíodh roinnt mhaith trealamh breise chun freastal ar an fhorbairt a rinneadh ar chórais ríomhaireachta na Roinne.
A.7.	22	Bhí an t-úsáid a baineadh as seirbhísí comhairleoireachta níos lú ná mar a bhíodas ag súil leis.
B.	145	Expenditure on this subhead matches income generated by the Cultural Institutions which was less than estimated for the year.
D.1.	128	The Heritage Council was not established until later in the year than had been planned and this gave rise to a saving in administrative costs.
E.	(100)	Críochnaíodh an obair ar níos mó cásanna tithíochta ná mar a bhíodas ag súil leis.
I.4.	6	Ní raibh cuntas críochnaitheach faighte ó Cheann Comhairle amháin i leith na gcostas a thit air i ndáil le reachtáil toghchán d'Údarás na Gaeltacht i 1994.
N.	6	Expenditure was less than estimated because the services of the Broadcasting Complaints Commission were not required to the degree anticipated.
O.2.	287	Expenditure was less than estimated because some contractual commitments entered into by the Irish Film Board did not mature until early 1996.

Vóta 42

4. LEITHRIS-I-gCABHAIR

	Mar a Measadh £	Mar a Fuarthas £
1. Fáltais Ilghnéitheacha	99,000	81,336
2. Aisioc tuarastal áirithe	87,000	39,095
3. Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	420,000	328,704
4. Fáiltais i ndáil leis an Leabharlann Náisiúnta (National Library)	150,000	101,158
5. Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	30,000	26,471
6. Táillí ceadúnais craolacháin	<u>58,000,000</u>	<u>58,291,794</u>
Iomlán	<u>£58,786,000</u>	<u>£58,869,058</u>

Miniú

1. Tá sé deacair na fáltais faoin gceannteideal seo a mheas.
2. Bhíothas ag súil le haisioc tuarastail oifigigh i mí na Nollag 1995 ach ní bhfuarthas é go dtí Eanáir 1996.
- 3.&4. Bhí an ioncam níos lú ná mar a measadh mar:
 - (a) níor oscail an Músaem Náisiúnta nua, Beairic Uí Choileáin, mar a bhíothas ag súil leis;
 - (b) bhí an ioncaim ó sheirbhísí grianghrafadóireachta níos lú ná mar a measadh;
 - (c) níor díoladh an oiread agus a measadh.
5. Toisc nár cuireadh ordú arduithe táillí i bhfeidhm bhí ioncam sa Chartlann Náisiúnta níos lú ná mar a measadh.
6. Ní féidir na fáltais faoin gceannteideal seo a mheas go cruinn.

Ag 31 Nollag 1995 bhí ioncam fabhráithe de £958,272 i ndáil le bailiú táillí ceadúnais telefise, ag dul go RTÉ.

5. COMMITMENTS

Global Commitments

The global figure for commitments likely to materialise in subsequent years is £2,232,000.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	143,380	154	3	9,929
Overtime and extra attendance	413,901	153	37	10,055
Miscellaneous	1,918	14	-	-
Total extra remuneration	559,199	216 *	40	10,055

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

7. MISCELLANEOUS ITEMS

The Administrative Budget Agreement (1994-1996) provides for the recognition of exceptional performance by staff. In accordance with this provision, awards amounting to a total value of £6,450 were made. 16 officers received awards varying in value from £200 to £1,000. This was the first year in which awards were made.

In addition to the amount expended under Subhead A3 - Incidental Expenses, a sum of £4,500 for the National Library was received from the Training Initiatives Fund, Subhead C of the Vote of the Office of the Minister for Finance.

Fostaíodh Cigire Uachtarach Tithe chun obair áirithe a dhéanamh tar éis dó scor ón Státseirbhís agus íocadh £8,026 leis i leith na hoibre seo atá san áireamh i bhFo-mhír A.1.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of £370,000 was included in the Estimate for 1996.

8. EU FUNDING

The outturn shown in Subhead C.2. includes payments in respect of activities co-financed from the European Regional Development Fund.

In addition to Grants-in-Aid from the Vote, Údarás na Gaeltachta received EU aid of £1.915m in 1995.

9. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1995 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1995 £</i>	<i>Cumulative Expenditure to 31 December 1995 £</i>
Broadcasting Complaints Commission	1977	4,199	37,030
Piano - Review Group	1994	5,000	5,000
Forte - Music Task Force	1995	14,452	14,452

10. MISCELLANEOUS ACCOUNTS

F. Is mar seo a leanas a bhíán caiteachas ar Scéimeanna Feabhsúcháin sa Ghaeltacht:-

Caiteachas Caipitil:

Bóithre	253,581	
Uisce agus séarachas	48,432	
Muiroibreacha	1,868,503	
Forbairt chomharchumann	30,500	
Hallaí agus Coláistí Gaeilge	180,539	
Saoráidí ilghéitheacha	<u>180,775</u>	2,562,330

Caiteachas Eile:

Forbairt chomharchumann		<u>465,383</u>
		<u>£3,027,713</u>

G. Is mar seo a leanas a bhíán caiteachas ar na deontais chum cabhrú le:-

Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáththeanga an teaghlaigh acu	368,130
Scéim spreagtha na Gaeilge i dtithe cónaithe nua	6,000
Lucht iostais a choinníonn foghlaimoírí aitheanta Gaeilge	1,880,855
Tréimhseacháin agus nuachtán Ghaeilge	240,700
Seirbhísí ilghéitheacha (Siamsa Tíre, etc.)	<u>244,137</u>
	<u>£2,739,822</u>

Cuntas Chiste na Gaeilge

	£	£
Fuilleach ar 1 Eanáir 1995	22,438	
Deontas-i-gCabhair, 1995	<u>2,834,000</u>	2,856,438
Iocaíochtaí le:-		
Comhdháil Náisiúnta na Gaeilge	377,000	
Conradh Na Gaeilge	176,000	
An tOireachtas	100,000	
An Comhlachas Náisiúnta Drámaíochta	99,000	
Taibhdhearc na Gaillimhe	86,970	
Gael-Linn	535,000	
Bord na Leabhar Gaeilge	305,000	
Cumann na bhFiann	213,000	
An Gael-Acadamh	29,000	
Comhaltas Ceoltóirí Éireann	185,000	
Oidhreacht Chorca Dhuibhne	40,000	
Tiobraid Árann ag Labhairt	30,000	
Gaillimh le Gaeilge	35,000	
Turasóireacht Chonamara & Árainn	7,500	
Eagraíocht na Scoileanna Gaeltachta (Gael-Uladh)	8,000	
Eagraíocht na Scoileanna Gaeltachta (Coiste an Iarthair)	10,000	
Eagraíocht na Scoileanna Gaeltachta (Coiste na Mumhan)	20,000	
British Association of Irish Studies, Southwark	11,000	
Ollscoil Learpholl	28,000	
Teanglann Má Nuad, Coláiste Má Nuad, Co Chill Dara	2,000	
Aonad Bhuanú Gaeilge Dhún na nGall, An Chrannóg, Doirí Beaga, Co Dhún na nGall	25,000	
Cló Iar-Chonnachta, Indreabhán, Conamara, Co na Gaillimhe	375	
Gaelcholáiste Chiarraí, Tra Lí.	1,300	
Cór Duibhlinne, Ráth Maonais, Baile Átha Cliath	1,000	
Gaelscoileanna	46,000	
Fondúireacht Uí Fhlathartaigh, Baile Átha Cliath 2	1,000	
Iontaobhas Ultach	20,000	
Dr. Arndt Wigger/Togra Béaloideas	750	
Glór Chonamara	955	
Togra Béaloideas Corca Dhuibhne	2,000	
Scoil Chríost Rí, Dún Dealgan	10,000	
Oideas Gael, Gleann Cholm Cille, Co Dhún na nGall	10,000	
Anois Teo (feachtas bolscaireachta)	13,000	
An Caomhnóir, Baile an Fheirtéaraigh, Co Chiarraí	400	
Treoirleabhar Gaeilge ar Scileanna Leabharlainne	1,500	
Oiliúint Baile, An Caorán Beag, An Cheathrú Rua, Co na Gaillimhe	4,000	
Oifigeach Cultúrtha Uíbh Rathach, Co. Chiarraí	10,000	
Ionad Ealaíon is Dúchais Naomh Eoin, Lios Tuathail	5,000	
Ionad Dífhostaithe, Trá Lí	500	
Cumann Húicéirí na Gaillimhe	500	
Youth Horizons, Ráth Mhiontain, Baile Átha Cliath 24	497	
Scoil Samhraidh Willie Clancy, Sráid na Cathrach, Co an Chláir	2,000	
Gaelmedia Teo, Na Forbacha, Gaillimh	15,000	
Scléip Teo, Indreabhán, Co na Gaillimhe	10,000	<u>2,478,247</u>
Fuilleach ar 31 Nollaig 1995		<u>£378,191</u>

**Moneys Provided from the European Regional Development Fund
Account of Receipts and Payments for the year ended 31st December 1995**

	£
Balance at 1st January 1995	<u>3,331</u>
Balance at 31st December 1995	<u>3,331</u>

**Grant-in-Aid Fund for the National Museum, the National Library and the National Archives
Account of Receipts and Payments for the year ended 31st December 1995.**

	£	£
Balance at 1st January 1995	206,660	
Grant from Subhead B	<u>455,253</u>	661,913
<i>Payments</i>		
National Museum	328,704	
National Library	100,078	
National Archives	<u>26,471</u>	<u>455,253</u>
Balance at 31st December 1995		<u>206,660</u>

**Grant-in-Aid Fund for Cultural Institutions
Account of Receipts and Payments for the year ended 31st December 1995.**

	£
Balance at 1st January 1995 (a)	115,318
Grant-in-Aid	<u>8,486,542</u>
	8,601,860
Payments (see Schedule / Subheads C.1./C.2.)	<u>8,469,222</u>
Balance at 31st December 1995	<u>132,638</u>

(a) Transferred from National Lottery Suspense Account, 1994

Schedule of Payments

	£	£	£
Payments funded from Subhead C.1. drawdown.			
Irish Museum of Modern Art			
Current:	1,188,000		
Capital:	<u>150,000</u>	1,338,000	
National Museum	650,093		
Viking Exhibition	<u>45,000</u>	695,093	
National Library		440,181	
National Concert Hall		510,000	
National Archives		386,939	
National Archives Advisory Council		7,467	
Chester Beatty Library		<u>415,000</u>	3,792,680
Payments funded from Subhead C.2. drawdown			
National Museum-Collins Barracks		480,740	
Photographic Archive (National Library)		214,000	
Ballintubber Abbey		5,000	
Frankfurt Book Fair		50,000	
Lory Meagher Centre		25,000	
Fr. Murphy House		25,000	

	£	£	£
Rothe House		25,000	
Thurles Theatre		25,000	
Women's Archive		100,000	
ICCROM		3,766	
Irish Manuscripts Commission		41,760	
L'Imaginaire Irlandais		424,751	
Hunt Museum		100,000	
Irish Architectural Archive		59,000	
Arts Awareness Intervention Scheme - CAFÉ		81,000	
Irish Museum of Modern Art - Regional Programme		14,400	
Public Art Development Trust		6,000	
Curriculum Development Unit		9,000	
Galway Municipal Theatre Trust		8,000	
Marsh's Library		45,600	
John McCormack Centenary Celebration		5,000	
Jewish Museum		10,000	
National Library - Acquisitions		100,000	
National Library - Equipment		56,304	
National Concert Hall - Equipment etc.		20,000	
Chester Beatty Library - Equipment		30,000	
Irish Museum of Modern Art - Miscellaneous Projects <i>etc</i>		56,850	
The Institute of Conservation		3,329	
Printing of information leaflets		1,742	
National Archives - Equipment		8,262	
Chester Beatty (Dublin Castle)		30,000	
Jeanie Johnston Project, Tralee		50,000	
James Joyce Centre		70,000	
National Print Museum		100,000	
Galway Black Box Theatre		148,219	
Genevals Tower		15,559	
N.E.M.O.		2,500	
Centenary of Cinema - Administration		2,500	
Hunt Museum - Building Project		353,260	
Galway Theatre - Building Project		1,500,000	
Longford Theatre - Building Project		<u>370,000</u>	<u>4,676,542</u>
Total			<u><u>8,469,222</u></u>

National Museum Grant Account

	£
Balance at 1st January 1995	17,931
Grant from Grant-in-Aid Fund for Cultural Institutions (See Schedule of Payments)	1,175,833
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>328,704</u>
	1,522,468
Payments	<u>1,504,537</u>
Balance at 31st December 1995	<u><u>17,931</u></u>

National Museum Non-Voted Moneys Account

	£
Balance at 1st January 1995	47,335
Sponsorship/Donations	<u>13,728</u>
	61,063
Payments	<u>21,832</u>
Balance at 31st December 1995	<u>39,231</u>

National Museum Capital Account

	£
Securities held at 1st January 1995	<u>700</u>
Securities held at 31st December 1995	
11% National Loan 1994/98	<u>700</u>

National Library Grant Account
Account of Receipts and Payments the year ended 31st December 1995

	£
Balance at 1st January 1995	2,235
Miscellaneous	1,080
Grant from Grant-in-Aid Fund for Cultural Institutions	810,485
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>100,078</u>
	913,878
Payments	<u>910,563</u>
Balance at 31st December 1995	<u>3,315</u>

National Archives Grant Account
Account of Receipts and Payments for the year ended 31st December 1995

	£
Balance at 1st January 1995	23,527
Grant from Grant-in-Aid Fund for Cultural Institutions	395,201
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>26,471</u>
	445,199
Payments	<u>421,572</u>
Balance at 31st December 1995	<u>23,527</u>

National Heritage Council/Heritage Council and Discovery Programme
Grant-in-Aid Account
Account of Receipts and Payments for the year ended 31st December, 1995.

		£
Balance at 1st January, 1995		30,929
Allocation from Subhead D1		122,000
Allocation from Subhead D2		<u>1,550,000</u>
		1,702,929
Payments (Administrative Expenses)	121,955	
Payments (Grants)	<u>1,557,468</u>	<u>1,679,423</u>
Balance at 31st December, 1995		<u>23,506</u>

Schedule of Payments

<i>Project</i>	£	£
The Heritage Council		
Famine Museum, Strokestown Park House, Co. Roscommon - Restoration.	2,509	
Royal Gunpowder Mills, Ballincollig, Co. Cork - Restoration.	2,750	
Irish Coastal Environmental Group - A.S.I. Adoption.	2,600	
U.C.D. - Irish Stone Axes, Petrology Project Research.	16,776	
National Museum - Underwater Archaeology training/development.	5,000	
An Taisce - Evaluation of Conservation Designations in Ireland.	15,000	
Oidhreacht Chorca Dhuibhne - Study of plants in the Dingle Peninsula.	3,500	
School of Botany, T.C.D. - The Heritage and Conservation of Clara Bog, Co Offaly	6,780	
Newman House Restoration Project Dublin.	37,500	
Dept. of Archaeology, U.C.D. - Detailed Specialist Survey of the early Christian Cross-slabs and Pillar-stones of Ireland.	15,000	
St. Colman's Cathedral, Cobh, Co. Cork - Restoration Project	69,635	
Teagasc - Publication of an illustrated booklet on plants of farmland.	3,000	
Survey commissioned by the NHC on Fethard Town Walls.	5,000	
St. Mary's Cathedral, Limerick - Post-excavation work.	1,760	
Curation of the 19th Century fossil collections of the Geological Survey of Ireland.	35,000	
Royal College of Surgeons - Research on the Grey Partridge in cutaway bogs in the Midlands.	8,000	
Private Property, Joanstown, Rathowen, Co. Westmeath - Re-thatching	4,500	
Kiltartan Gregory Cultural Society - Restoration of Kiltartan Old National School, Kiltartan Cross, Gort, Co. Galway.	6,500	
St. Aidan's Cathedral, Enniscorthy, Co. Wexford - Restoration.	10,000	
Villierstown Church, Co. Waterford - Restoration.	9,049	
Irish National Inventory of Historic Scientific Instruments - research & publication.	4,000	
T.C.D. - Study of Celtic Woodlands.	17,000	
Roscrea Heritage Centre. - Purchase of Ryan's Hall (Maher Navans' Auction Rooms), Rosemary St., Roscrea, Co. Tipperary.	25,000	
Natural Environment - Study of the ecological impact of man's activities in relation to land-use.	4,100	
Glin Castle, Co. Limerick - Re-roofing.	7,873	
Representative Church Body Library, collection of maps of lands of the Archbishops of Dublin, 1656-1813	2,500	
The Hermitage, Logstown, Kilcullen, Co. Kildare - Re-thatching.	2,000	
Heritage Education Material Inventory - Blackrock Teachers' Centre (Commissioned by the NHC)	26,100	
"The Dunes", Ballinesker, Curracloe, Co. Wexford - Re-thatching.	3,000	
Ballysize, Sallins, Co. Kildare - Re-thatching.	2,000	
Drogheda Corporation - Restoration of the Magdalene Tower of Drogheda, Co. Louth.	12,500	
University College Cork - Pilot study on effects of deforestation.	16,408	
Friends of Fethard - Fethard Town Walls: Phase IV	35,000	
Research report for publication re: Archaeological Excavation carried out in 1966 at Grange, Co. Roscommon.	660	
Aer Lingus Young Scientists Exhibition - Awards, Education & Promotion.	830	

<i>Project</i>	£	£
The Heritage Council		
Early Bronze Age publication Co. Kildare/ Co. Carlow	3,750	
Kilfane Glen and Waterfall, Thomastown, Co. Kilkenny.	8,000	
Millstreet County Park Ltd., Millstreet, Co. Cork.	25,000	
The Board of Christchurch Cathedral - Restoration of East Library Tower.	25,000	
Irish Wildbird Conservancy - Ireland's Wetland Bird Survey.	15,500	
U.C.C. - Establishment of a National Catchment Research Study Area in the Araglin Valley.	35,000	
Oidhreacht Chorca Dhuibhne - Curation and display of the collection.	3,383	
Dundalk Urban District Council - Computerisation of Dundalk Co. Museum.	8,722	
Local Authority Curators Group - County Museums Registration and Records Computerisation Project.	8,000	
UCG - Archaeo-geophysical Imaging Project	17,500	
Cork Corporation - St. Marys of the Isle Skeletal Study, Crosses Green, Cork.	4,900	
U.C.D. - Publication of excavations of Lough Gara, Co. Sligo.	4,500	
Waterford Civic Trust - Restoration of The Beech Tower, Jenkins Lane, Waterford.	10,000	
Ballybur Castle, Co. Kilkenny - Restoration.	35,000	
Roundwood House, Mountrath, Co. Laois - Restoration.	20,000	
Northern Ireland Museums Council - A feasibility study on a Museums Service for County Galway.	8,000	
Irish Genetic Resources Conservation Trust - Recording of plant information.	9,100	
Howth Heritage Project, Co. Dublin - publication of 'The Howth Peninsula'.	2,500	
Ballyhealy Castle, Kilmore, Co Wexford - Restoration.	4,118	
Chapel Road, Modelipo, Cappagh, Co. Waterford - Re-thatching.	4,400	
Lee Valley Enterprise Board - Restoration of Bealick Mill, Macroom, Co. Cork.	10,000	
Royal Irish Academy - Conservation & Binding of Maps, Rare Books & Drawings.	4,550	
Crohanree, Athy, Co. Kildare - Restoration of thatch cottage.	800	
Irish Traction Group - Restoration of The Old Goods Store, Carrick-On-Suir Railway Station.	7,500	
The Sanctuary, Killinick, Co. Wexford - Re-thatching.	2,500	
Temple Bar Properties - Restoration of No. 17 Eustace Street, Temple Bar, Dublin 2.	50,000	
Rethatching private dwelling Fosterstown, Trim, Co. Meath.	2,000	
Atlas of the Irish Rural Landscape - TCD.	30,000	
Drombroe Water Gardens, Drombroe House, Bantry, Co. Cork - Trust Formation.	1,700	
T.C.D. - Conservation of Plants from the Burren Turloughs, Co. Clare.	8,200	
Ballitore Development Ltd. - Restoration of Mary Leadbeaters House, Ballitore, Co. Kildare.	5,906	
Powerscourt Developments - A project to renovate & restore the surrounds to Powerscourt House, Powerscourt Estate, Enniskerry, Co. Wicklow.	33,500	
Galway Civic Trust - Restoration work on the Waterways of Galway.	6,000	
Irish Coastal Environment Group - Protection of high quality coastal zones in the context of coastal zone management.	6,377	
The Irish Georgian Society - Repairs to Mount Ievers Court, Sixmilebridge, County Clare.	9,950	

<i>Project</i>	£	£
St. Johns Listowel Square Ltd. - Restoration of parts of St. John's Arts & Heritage Centre, Listowel Square, Co. Kerry.	5,000	
Wicklow County Council - Preservation of Tomnafinnogue Wood, Tomnafinnogue, Shillelagh, Co. Wicklow.	10,000	
Restoration of Woodtown House, Woodtown West, Athboy, Co. Meath.	20,000	
Dept. of Zoology, University College Galway - Investigation of foraging behaviour and range usage of Leisler's Bat <i>Nyctalus Leisleri</i> by radio telemetry.	6,800	
Cavan County Museum - Computerisation.	12,000	
Dept. of Archaeology, U.C.C. -Quaternary Irish Fauna	10,000	
Castle Leslie, Glaslough, Co. Monaghan - Re-roofing.	29,000	
Dept. of Zoology, UCC - Research into the Biochemical Systematics of Crows.	3,000	
Irish Genetic Resources - Conservation of threatened Irish Plant Species.	15,000	
Trinity College Dublin - Acquisition of First Irish Book Printed in Dublin. "Aibidil Gaoigheilge agus Caitciosa"	12,000	
Local Authorities Curators Group - Pilot Survey of Computer Aided Graphic/Museums computerisation.	2,000	
Consultancies	13,458	
Council Expenses	<u>69,024</u>	1,057,468
Discovery Programme 1995		
North Munster Project	166,517	
Western Stone Fort Project	115,000	
Ballyhoura Hills Project	115,000	
Tara Research Fellowship	19,885	
Tara Survey	29,986	
Panel Expenses	7,083	
Office Equipment	14,853	
Publication	33,814	
G.I.S. Maintenance	4,313	
Educational Literature	2,080	
Contingencies	<u>2,289</u>	<u>510,820*</u>
Total		<u><u>£1,568,288</u></u>

* Included in this figure is £10,820 which was paid by the Discovery Programme from balances held by OPW at 1 January 1995.

11. NATIONAL LOTTERY FUNDING

<i>Subhead</i>	£'000
C.1. Cultural Institutions	3,810
D.2. National Heritage Council	1,550
J. Bord na Gaeilge	2,250
K. Ciste na Gaeilge	2,834

12. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	20
IT Consumables <i>etc.</i>	2
Miscellaneous	<u>14</u>
	<u>36</u>

13. OTHER DEBIT BALANCES

	£'000
Imprests	4
Oifig an tSoláthair	6
Roinn an Taoisigh	5
An Roinn Dlí agus Cirt	6
Toghchán Údarás na Gaeltachta	1
National Museum Capital Account - Securities	<u>1</u>
	<u>23</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1995 consisted of:

	£'000
Income Tax	1
Withholding Tax	5
VAT	<u>5</u>
	<u>11</u>

15. OTHER CREDIT BALANCES

	£'000
Ciste na Gaeilge	378
Grant-in-Aid Fund for the National Museum, National Library and National Archives	207
Grant-in-Aid for Cultural Institutions	133
National Museum Non-Voted Moneys A/c	39
National Heritage Council	23
European Regional Development Fund	3
National Museum Grant Account	18
National Library Grant Account	3
National Archives Grant Account	24
Strategic Management Initiative	9
Payroll Deductions	6
Training Initiatives Fund	5
EU Travel	3
Miscellaneous	<u>1</u>
	<u>852</u>

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasaíochta
AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA
29 Márta 1996

Teastas an Ard-Reachtair Cuntas agus Ciste

Tá iniúchadh déanta agam ar Chuntas Leithreasa Vóta An Roinn Ealaíon, Cultúir agus Gaeltachta don bhliain 1995 de rir forálacha alt 3 den *Comptroller and Auditor General (Amendment) Act, 1993*. Fuair mé an t-eolas agus na mínithe a lhi uaim. De thoradh an iniúchta atá déanta agam is é mo bharúil go dtugann an Cuntas léargas fíor cheart ar fháltais agus ar chaiteachais an Vóta don bhliain dar chríoch 31 Nollaig 1995.

JOHN PURCELL
Comptroller and Auditor General

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the National Gallery including a Grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,033	950	-
A.2. Travel and Subsistence	17	17	1
A.3. Incidental Expenses	148	141	10
A.4. Postal and Telecommunications Services	32	43	1
A.5. Office Machinery and Other Office Supplies	91	110	4
A.6. Office Premises Expenses	175	233	12
OTHER SERVICE			
B. Grant-in-Aid Fund for Acquisitions and Conservation (<i>National Lottery Funded</i>)	245	245	7
Gross Total	1,741	1,739	35*
<i>Deduct:-</i>			
C. Appropriations in Aid	1	1	2**
Net Total	1,740	1,738	33
SURPLUS TO BE SURRENDERED	£2,521		

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

Transferred to Statement of Current Assets and Liabilities as:

* Accrued Expenses £37,000 and Prepayments (£2,000)

** Accrued Income (£2,000) and Deferred Income £NIL

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Stocks (Note 7)		4
Accrued Income		2
Prepayments		2
Other Debit Balances		9
PMG Balance & Cash	99	
Less: Orders Outstanding	<u>105</u>	(6)
Exchequer Grant Undrawn		<u>44</u>
		55
Less Current Liabilities		
Accrued Expenses	37	
Other Credit Balances:		
Grant-in-Aid	44	
Surplus to be Surrendered	<u>3</u>	<u>84</u>
Net Current Assets - Deficiency		<u>(29)</u>

2. MEMORANDUM STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1995

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1995	112	71	183
Additions	80	56	136
Disposals	-	-	-
Revaluations	<u>-</u>	<u>-</u>	<u>-</u>
Gross Assets at 31 December 1995	<u>192</u>	<u>127</u>	<u>319</u>
Accumulated Depreciation			
Opening Balance at 1 January 1995	42	21	63
Depreciation for the year	38	14	52
Depreciation on Disposals	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative Depreciation at 31 December 1995	<u>80</u>	<u>35</u>	<u>115</u>
Net Assets at 31 December 1995	<u>112</u>	<u>92</u>	<u>204</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	83	Although the Gallery had funds from 1 January 1995 to recruit additional staff, there was a saving on pay while recruitment procedures took place.
A.4.	(11)	Due to disruption during major building refurbishment works, telephone services had to be relocated or disconnected / reconnected, each time requiring the charged services of Telecom Éireann. A paging system, costing £6,000, was acquired during the year.
A.5.	(19)	The cost of the Gallery's ongoing computerisation programme, to prepare for networking throughout the building was greater than anticipated.
A.6.	(58)	The building refurbishment works in the Gallery involved the purchase of a new storage racking system for the paintings collection, and various maintenance items throughout the year requiring financial contributions from the Gallery.

4. COMMITMENTS

Commitments likely to arise in subsequent years for Subhead B. - £65,000

5. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	4,779	7	-	-
Overtime and extra attendance	107,300	36	3	8,200
Shift and roster allowances	11,000	30	-	-
Miscellaneous	154	2	-	-
Total extra remuneration	123,233	*	3	8,200

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

Vote 43

6. MISCELLANEOUS ACCOUNTS

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance at 1 January 1995	4,244	13,837	8,455
Grants from the National Lottery Fund (Subhead B)	<u>200,000</u>	<u>30,000</u>	<u>15,000</u>
	204,244	43,837	23,455
Expenditure 1995	<u>195,622</u>	<u>23,497</u>	<u>8,736</u>
Balance at 31 December 1995	<u>£8,622</u>	<u>£20,340</u>	<u>£14,719</u>

7. STOCKS

Stocks at 31 December 1995 comprise:

	£'000
Stationery	2
Cleaning Materials	<u>2</u>
	<u>4</u>

RAYMOND KEAVENEY,
Accounting Officer,
NATIONAL GALLERY,
31st March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	12,543	12,543	-
B. Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) (<i>National Lottery Funded</i>)	3,707	3,707	-
Total	16,250	16,250	-

The Statement of Accounting Policies and Principles and Note 1 form part of this Account.

1. MISCELLANEOUS ITEM

In addition to the grant issued from the Vote, an extra amount of £47,000 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 Márta 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, for Increases in Remuneration and Pensions.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Increases in Remuneration and Pensions	25,000	23,447	-

SURPLUS TO BE SURRENDERED **£1,553,430**

The Statement of Accounting Policies and Principles, Notes 1 and 2 and the expenditure details form part of this Account.

NOTES

1. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
PMG Balance & Cash	17	
<i>Less:</i> Orders Outstanding	-	17
Exchequer Grant Undrawn		<u>1,536</u>
		1,553
Less Current Liabilities		
Surplus to be Surrendered		<u>1,553</u>
Net Current Assets - Surplus		<u>NIL</u>

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

Less/(More) than Provided £'000	Explanation
1,553	The savings arose from the offsetting of savings on individual Votes against the cost of increases in remuneration and pensions.

EXPENDITURE

Vote No.	Service	£	£
1	President's Establishment		2,000
2	Houses of the Oireachtas and the European Parliament		
	Payment in respect of secretarial assistance for non-office holding members of the Houses of the Oireachtas: Dáil Éireann	52,000	
	Payment in respect of secretarial assistance for non-office holding members of the Houses of the Oireachtas: Seanad Éireann	<u>7,000</u>	59,000
6	Office of the Minister for Finance		
	Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	31,000	
	Institute of Public Administration (Grant-in-Aid)	<u>39,000</u>	70,000
18	Transport, Energy and Communications		135,000
19	Office of the Minister for Justice		95,000
25	Environment		
	National Roads Authority	5,000	
	Other Roads Related Services - Medical Bureau of Road Safety	5,000	
	Environmental Protection Agency	12,000	
	An Bord Pleanála	15,000	
	National Safety Council	<u>2,000</u>	39,000
26	Office of the Minister for Education		178,570
29	Third Level and Further Education		
	An tÚdarás Um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	1,119,000	
	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>)	13,000	
	Training Colleges for Primary Teachers, excluding those funded through the Higher Education Authority	<u>5,000</u>	1,137,000
30	Marine		
	An Bord Iascaigh Mhara - Administration and current development (Grant-in-Aid)		49,000
31	Agriculture and Food		
	TEAGASC - Grant-in-Aid for General Expenses	204,000	
	TEAGASC - Grant-in-Aid for Superannuation Purposes	<u>80,000</u>	284,000
34	Enterprise and Employment		
	Training and Employment - FÁS - Grant for Administration and General Expenses		69,000

Vote 45

<i>Vote No.</i>	<i>Service</i>	<i>£</i>	<i>£</i>
36	Defence		
	Salaries, Wages and Allowances	40,000	
	Permanent Defence Force: Pay	<u>2,842,000</u>	2,882,000
41	Health		
	Salaries, Wages and Allowances	87,000	
	Grants to Health Boards in respect of net expenditure (excluding expenditure on cash allowances and cash grants and payments to the General Medical Services (Payments) Board)	8,640,000	
	Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board	23,000	
	Grants on behalf of Health Boards to certain other Health Bodies	<u>9,650,000</u>	18,400,000
44	An Chomhairle Ealaíon		<u>47,000</u>
	TOTAL		<u>£23,446,570</u>

P.H. MULLARKEY
Accounting Officer
 DEPARTMENT OF FINANCE
 26th March 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Increases in Remuneration and Pensions for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
Comptroller and Auditor General.

FLOOD RELIEF

ACCOUNT of the sum expended, in the year ended 31st December, 1995, compared with the sum granted, for the payment of certain exceptional grants and for the recoupment of certain expenditure in connection with flood relief.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Grant to the Trustees of the Kiltarnan/Ballinderreen Flood Relief Scheme	250	190	25
B. Flood Relief - Grants for Home Relocation Assistance	750	-	-
C. Flood Relief - Grant to the Irish Red Cross Society	750	750	-
Total	1,750	940	25

SURPLUS TO BE SURRENDERED

£810,000

The Statement of Accounting Policies and Principles and Notes 1 to 3 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Liabilities are represented as certified invoices and claims unpaid on 31st December 1995 which were paid during January 1996.

Administrative and engineering assistance as well as stocks, office equipment, furniture and fittings are accounted for under Vote 10 - Office of Public Works.

2. MEMORANDUM STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995

	£'000	£'000
Current Assets		
Central Bank Account Balance	25	
Exchequer Grant Undrawn	<u>785</u>	810
Less Current Liabilities		
Accrued Expenses	25	
Surplus to be Surrendered	<u>810</u>	<u>835</u>
Net Current Assets - Deficiency		<u>(25)</u>

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

Subhead	Less/(More) than Provided £'000	Explanation
A.	60	A sum of £250,000 was made available by the Government by way of a grant to the Trustees of a group of landowners in the Kiltarnan - Ballinderreen area of South Galway, to enable them to complete a group drainage/flood relief scheme, which they had commenced during the height of the flooding in early 1995 to alleviate flooding in their area. As the full programme as agreed had not been completed satisfactorily by year end there was a carry over payment into 1996. Hence the underspend of £60,000 in 1995.
B.	750	The Government provided £750,000 by way of humanitarian assistance towards a special Home Relocation Scheme to aid victims of flooding, who had been made homeless, or whose homes had suffered prolonged flooding. In the event the Scheme which had been devised by the Office of Public Works and developed in consultation with groups representing the flood victims could not be implemented until the Commissioners of Public Works (Functions and Powers) Bill, 1995 became law. The requisite legal process is now complete - March, 1996. Without the requisite powers to implement the Home Relocation Scheme it was not possible to expend in 1995 any of the moneys provided.

BRIAN MURPHY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 29 Marta 1996

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Flood Relief for 1995 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1995.

JOHN PURCELL
 Comptroller and Auditor General.

Contingency Fund Deposit Account

Account of Receipts and Payments in the year ended 31 December 1995

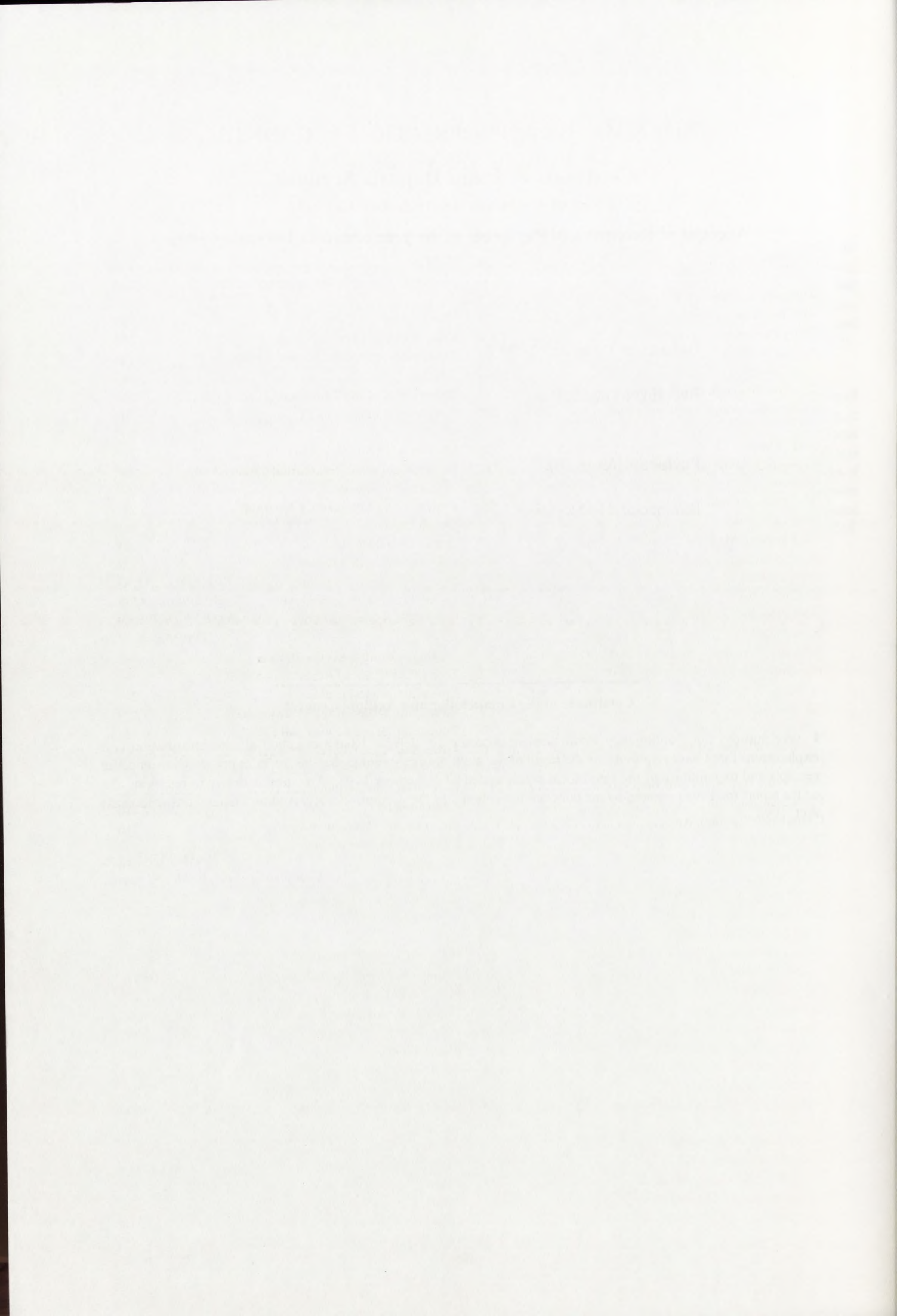
	£
Balance at 1 January 1995	20,000
Receipts (Vote 20)	<u>90,880</u>
	110,880
Payments (Vote 20)	<u>(90,880)</u>
Balance at 31 December 1995	<u>£20,000</u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
31st March 1996

Certificate of the Comptroller and Auditor General

I have audited the Contingency Fund Deposit Account for 1995. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Fund for the year ended 31 December 1995. Attention is drawn to paragraph 26 of the report for 1995 prepared by me pursuant to Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993.

JOHN PURCELL
Comptroller and Auditor General.



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