

10, 30, 31, 50, 54, 58

ACCOUNTS OF THE PUBLIC SERVICES, 1994

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL



I am required under Article 118 of the Constitution in regard 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 other 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 Budget to form 1994 on pages 3 to 70 in accordance with Section 3 of the aforementioned Act.

APPROPRIATION ACCOUNTS

1994

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER, 1994 TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL THEREON

30 August 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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APPROPRIATION ACCOUNTS 1994

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE
OIREACTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER,
1994 TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL THEREON

Presented pursuant to Section 3 of the Comptroller and Auditor
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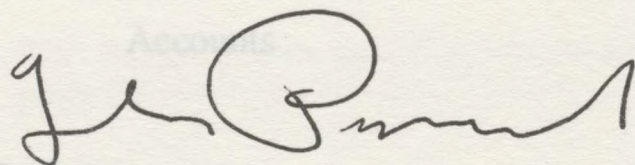
ACCOUNTS OF THE PUBLIC SERVICES, 1994

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 1994 on pages 3 to 70 in accordance with Section 3 of the aforementioned Act.

Duties of the Comptroller and Auditor General and Accounting Officers in relation to the Appropriation Accounts	74
Statement of Accounting Policies and Principles	75
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John Purcell
Comptroller and Auditor General

30 August 1995

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Report

General

Format of Appropriation Accounts

1. The Appropriation Accounts for 1994 are presented in accordance with the format recommended by a Joint Department of Finance/Office of the Comptroller and Auditor General Working Group and endorsed by the Committee of Public Accounts. The Group's recommendations are being phased in over a three year period. The main revisions for 1994 are:

- (i) A Statement of General Accounting Policies and Principles is included at pages 75 to 77. Any departures from this standard are noted in the relevant Accounts.
- (ii) The outstanding liabilities/accrued income at year end are shown in a separate column on the face of the Appropriation Accounts for memorandum purposes.
- (iii) A Statement of Current Assets and Liabilities and a Statement of Capital Assets as at 31 December 1994 are included for memorandum purposes.
- (iv) A global figure for commitments likely to materialise in subsequent years under procurement and grant subheads is given by way of note.

This was the first year that Departments/Offices were required to compile asset registers and report on the values of fixed assets. Where Departments/Offices have been unable to meet this requirement, their Appropriation Accounts have been duly noted.

The basis for my certification of the Appropriation Accounts is outlined on page 74.

Outturn of the Year

2. The audited accounts are summarised on pages 78 and 79. The amount to be surrendered as shown in the summary is £246.348m arrived at as follows:-

	£000	Estimated £000	Actual £000
<i>Gross Expenditure</i>			
Original Estimates	10,535,203		
Supplementary and Additional Estimates	(1,559)	10,533,644	10,376,616
Less expenditure requiring Excess Vote: (No. 15) (No. 32)			42 44
			10,376,530
Appropriations in Aid	1,087,275		
Supplementary Estimates	(177,223)	910,052	999,372
Less excess appropriations in aid to be applied, subject to the approval of Dáil Éireann, to meet excess expenditure on the following Votes: (No. 15) (No. 32)			42 44
			999,286
		9,623,592	9,377,244
Amount to be surrendered		246,348	

This represents 2.56% of the supply grant as compared with 2.01% in 1993.

Excess Votes

3. Expenditure amounting to £42,248 over and above the gross provision made by the Oireachtas has been incurred on Vote 15 - Valuation and Ordnance Survey and will require an excess vote. There were surplus receipts of £1.774m under Appropriations in Aid. (See also paragraph 28)

Expenditure amounting to £44,251 over and above the gross provision made by the Oireachtas has been incurred on Vote 32 - Forestry and will require an excess vote. There were surplus receipts of £3.529m under Appropriations in Aid. (See also paragraph 46)

Extra Exchequer Receipts

4. Extra Receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £46,548,328

Surrender of Balances of 1993 Votes

5. The balances due to be surrendered out of Votes for Public Services for the year ended 31 December 1993 amounted to £182.354m. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

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

Central Fund

Aer Lingus Group plc

Share Subscription

7. The Air Companies (Amendment) Act 1993 enables the Minister for Finance to exchange his shares in Aer Lingus plc and Aerlinte Éireann plc for shares in Aer Lingus Group plc. It also provides that the Minister for Finance may subscribe for further shares to an amount not exceeding £175m.

The Act stipulates that all moneys required by the Minister for Finance to meet sums payable for increased share subscriptions shall be paid out of the Central Fund into a Special Account in the joint names of the Minister for Finance and the Minister for Transport, Energy and Communications. The Special Account is with the Paymaster General and is subject to such terms and conditions as the Minister for Finance, in consultation with the Minister for Transport, Energy and Communications, may determine. The moneys in the Special Account may only be issued by direction of the Minister for Finance.

The acquisition by the State of shares in Aer Lingus Group plc is subject to the Group meeting a number of conditions set by Government. It is also subject to the prior approval of the Commission of the European Union.

In the event of a failure to meet the pre-conditions for the share subscription, funds remaining in the Special Account would be repaid to the Central Fund on the determination of the Minister for Finance following consultation with the Minister for Transport, Energy and Communications.

In the years 1993 and 1994, £75m and £50m respectively was paid into the Special Account and was used within the year to subscribe for share capital in Aer Lingus Group plc.

A further £50m was, for budgetary policy reasons, issued to the Special Account in December 1994 as a reserve to meet the cost of further share capital in 1995.

While the issue of the final instalment of the share capital to the Special Account is in accordance with the provision in the 1993 Act, the £50m reserve was still in the Special Account at the date of my Report as the conditions for its release as share capital to Aer Lingus had not been met.

**National
Treasury
Management
Agency**

National Debt

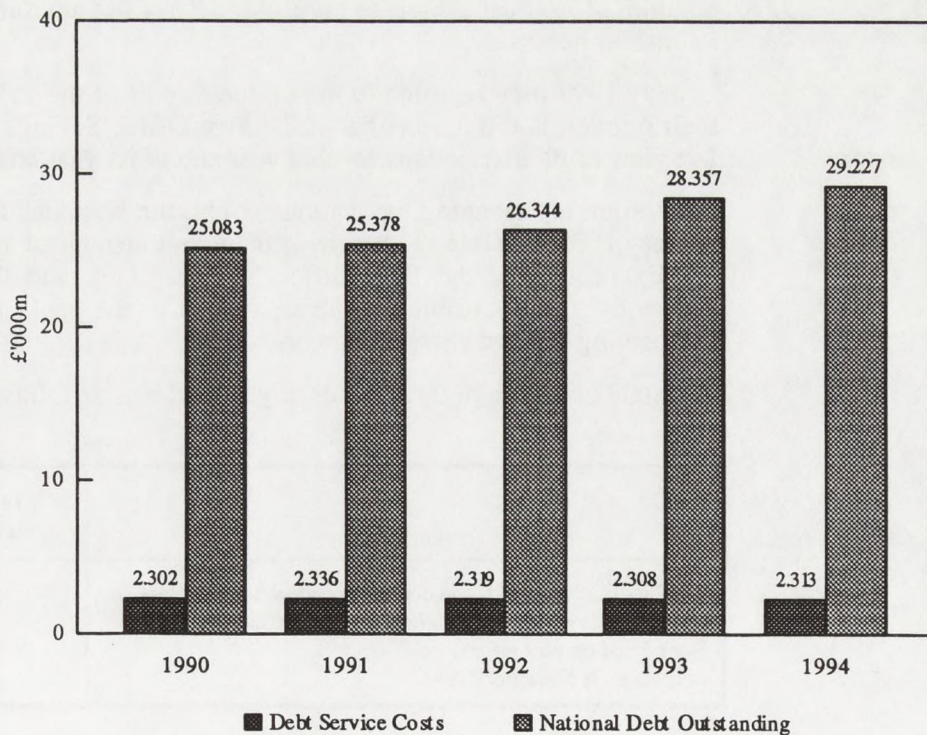
8. The National Treasury Management Agency has the statutory function of borrowing moneys on behalf of the Exchequer and managing the National Debt on behalf of and subject to the control and general superintendence of the Minister for Finance.

Expenses incurred by the Agency in the performance of its functions are met from the Central Fund. The Agency incurred expenditure of £5.5m on administration in 1994.

Under the provisions of Section 12 of the National Treasury Management Agency Act 1990 I am required to audit the accounts of the Agency and, when making my statutory annual report on the Appropriation Accounts, to make also a report to Dáil Éireann regarding the correctness of the sums brought to account by the Agency in the year. The Agency's accounts for 1994 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 1994 and its balances at year end.

The following chart shows the outturn for the National Debt in the 5 year period 1990 - 1994.



The composition of the National Debt at 31 December 1994 was:

	£m	£m	£m
Domestic Debt			
National Loans		14,543	
Medium / Long term Indebtedness		136	
Short term Indebtedness	3,862		
Less Domestic Liquid Assets	(292)		
Net Short term Indebtedness		3,570	
Net Domestic Debt			18,249
Foreign Debt			
Foreign Loans	11,531		
Less Foreign Liquid Assets	(553)		
Net Foreign Debt			10,978
National Debt			£29,227m

Notes:

- (1) The National Debt is stated on the basis of nominal amounts of principal originally borrowed.
 (2) An estimated £3,679m of National Loans were held by non-residents at 31 December 1994.

The Agency's performance in regard to debt management activities is independently measured by a US investment bank specifically engaged for that purpose. The rationale and basis of the performance measurement was agreed with the Department of Finance. The bank determined that, measured on a Net Present Value basis against an independent benchmark portfolio, savings by the Agency management in the year amounted to £9m.

Savings Bank Fund 9. 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 May 1995 they reported to me on their audit of the 1994 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:

	1994 £m	1993 £m
Liability in respect of funds due to depositors and creditors	943	958
Value of related investments held by Post Office Savings Bank Fund (at cost prices)	970	1,004
Surplus at 31 December 1994	£27m	£46m

However as the market value of the investments held by the Fund was £2m less than their cost price the surplus on the Fund at market prices was £25m (£70m at 31 December 1993).

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

Subhead A.6. - Office Premises Expenses

***Irregularities -
Furniture Supplies***

10. The furniture requirements of the Office of the Revenue Commissioners are chiefly met through the Office of Public Works (OPW) and to a lesser extent directly by suppliers.

The Revenue Commissioners carried out an internal investigation following the discovery in February 1994 of irregularities relating to the acquisition of furniture. The investigation established that the irregularities were perpetrated by a junior employee, apparently acting alone, and involved the purchase of new furniture which had not been officially requisitioned for Revenue services. The furniture was either delivered directly to a low security Revenue store or delivered to Revenue offices and later removed to the low security store on the instructions of the employee. The furniture was then sold on by the employee to third parties. In perpetrating the irregularities the employee had, without authority, raised orders or altered existing ones and falsely certified invoices for payment. The employee was suspended from duty on 2 March 1994 and resigned on 3 February 1995.

In response to my inquiries, the Accounting Officer informed me that losses to the Revenue Commissioners resulting from the fraud were estimated to have been £42,890 and that none of this was likely to be recovered.

He explained that the principal weakness which facilitated the perpetration of the irregularities was that a junior employee was able to forge signatures on orders and invoices without detection for over a year. Other contributory factors were the lack of control over access to the computer system which generated the orders, lack of supervision in the moving of furniture and lack of segregation between the ordering and payment functions.

Regarding corrective action taken, he stated that specimen signatures of authorised officers were now being supplied to the Accountant General's Office and the Furniture Branch of OPW and that OPW had been advised and had agreed only to process orders which were in writing, signed by an authorised official and were unaltered. He also stated that revised instructions for certifying invoices had issued, that the functions of ordering furniture and checking invoices had been separated and that access to the computer system used for ordering furniture had been restricted to certain named officials.

Regarding the adequacy of management and supervisory checks, he informed me that supervisory staff routinely and systematically check invoices against supporting documentation but that in a small number of cases this had not happened due to pressure of work and that in future, under the revised procedures now in place, there would be no such lapses. He also stated that a significant supervisory weakness was that a junior employee could, unsupervised, arrange for Revenue van drivers to move furniture on overtime and that supervisory staff had been reminded of the appropriate procedures for approving such overtime.

In general, the Accounting Officer considered the systems and procedures in operation for the acquisition and control of fixed assets to be satisfactory and he stated that since December 1994, an assets register had been put in place to properly record and effectively control all fixed assets. He further stated, that quite apart from the irregularity now highlighted, a firm of external consultants had also been engaged by Revenue in early 1994 to report and make recommendations for an integrated computerised purchasing and stock control system and that arising from their report a Steering Group had been set up

which would be making recommendations shortly on procurement policies and procedures.

The Accounting Officer expressed confidence that these developments would lead to further improvements in the acquisition and control procedures.

Revenue Account

Basis for Audit

11. 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 except for the matters referred to in Paragraph 15.

Revenue Collected

12. Revenue collected for the years 1994 and 1993 under its main headings is as follows:-

	1994 £m	1993 £m
Income Tax	4,098	3,803
Value Added Tax	2,603	2,329
Excise	1,981	1,757
Corporation Tax	1,141	953
Stamps	281	226
Customs	185	155
Capital Acquisitions Tax	59	50
Capital Gains Tax	47	27
Residential Property Tax	14	9
Agricultural Levies	1	3
	*£10,410m	£9,312m

* The amount paid into the Exchequer was £10,405m leaving a balance of £18m compared to £13m at the end of the previous year.

Extra-Statutory Repayments

13. Extra-statutory repayments were made during the year of Value Added Tax £780,603 (in respect of diplomatic privilege) and Stamp Duties £3,276 (mainly in respect of lost stamped deeds).

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

Write-Offs

14. The Revenue Commissioners have furnished me with details of cases in which claims of £100 or more under the Revenue Acts were written off during the year ended 31 December 1994.

The total amount £98,894,460 is made up as follows:-

	1994		1993	
	Number of Items	Amount £,000	Number of Items	Amount £,000
Value Added Tax	2,386	38,269	1,790	41,965
PAYE	2,416	32,104	1,818	29,752
Corporation Tax	1,232	14,729	1,237	16,718
Income Tax	1,477	12,433	923	8,374
Other Taxes	148	1,359	88	883
	7,659	98,894	5,856	97,692

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

	1994		1993	
	Number of Items	Amount £,000	Number of Items	Amount £,000
Liquidation / Receivership / Bankruptcy	1,996	46,181	2,104	48,238
Ceased Trading - no assets	4,294	42,050	2,894	40,813
Cannot be traced / outside jurisdiction	812	7,642	705	7,146
Compassionate Grounds	557	3,021	153	1,495
	7,659	98,894	5,856	97,692

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 many of the items included in the arrears represent estimated assessments.

Bank Accounts

Bank Reconciliations

15. The regular reconciliation of the balances in an organisation's financial records to the balances in the statements from its bankers is a fundamental accounting control. It gives overall assurance that moneys received and recorded in the books of account have been lodged in the bank and that only those payments recorded in the accounting records have been met by the bank.

Moneys received by the Revenue Commissioners in respect of Income Tax, PAYE, VAT, Corporation Tax, Capital Gains Tax and Residential Property Tax are lodged to 5 separate bank accounts while repayments of taxes are effected through 2 drawing accounts. The accounts are maintained at the Central Bank with the exception of one drawing account which is with one of the associated banks.

During audit it was noted that while partial reconciliations were being carried out, there were substantial unexplained differences between the balances in the accounting records and the bank statements for these bank accounts. These differences had existed for some time and had been the subject of previous audit queries. It was also noted that the procedures for dealing with cancelled cheques militated against effective control.

In the light of the unexplained differences, I asked the Accounting Officer how he could be satisfied that all receipts and payments were being properly accounted for and that the bank balances in the accounting records were correct.

The Accounting Officer informed me that an expert Working Group had recently completed a review of reconciliation and reporting procedures and had identified certain accounting deficiencies, particularly in relation to the treatment of cancelled cheques in the drawing accounts which could give rise to the differences. New procedures had been introduced with effect from 1 August 1995 which would address these deficiencies and enable reconciliations to be carried out effectively.

In relation to the bank accounts for receipts he informed me that the introduction of automated and on-line remittance processing would remove the potential for the generation of discrepancies between the lodging and receipting processes in the future. He stated that the expert Working Group had now commenced its investigation into the historical imbalances on the accounts and that there were no indications of any irregularities being involved. He accepted that the Group's investigation must identify and quantify the effect of the technical factors considered to be at work. In parallel with these moves, a meeting had been held between Revenue staff and representatives of the Central Bank, following which the Bank agreed in principle to a number of changes to its system which will facilitate accounting on a basis acceptable to my Office and these changes will be implemented as soon as discussions are finalised with the Bank.

The Accounting Officer stated that he was fully aware that the matter had been outstanding for some time and regretted that it had not been practicable to address the problems in a comprehensive way before now due to the complexity of the issue and to staffing constraints imposed by the decentralisation of the Accountant General's Office to Ennis in 1992 and the ongoing decentralisation of the Collector-General's Office to Limerick. He assured me that every effort will be made to complete the reconciliations in the shortest timeframe possible.

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 to 26 refer to matters arising from this examination.

Outstanding Taxes

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 1995, the latest date for which data is available at the time of finalising my Report.

	Balance at 31 May 1994 ¹	Charges / Estimates raised ²	Paid	Discharged	Balance at 31 May 1995	Estimate of amounts likely to be collected ⁵
	£m	£m	£m	£m	£m	£m
Income Tax (excluding PAYE) ³	687	846	803	46	684	198
VAT (declared liabilities net of repayments)	186	2,060	2,074	-	172	88
VAT (estimates) ⁴	414	30	87	-	357	42
PAYE (declared liabilities)	144	3,102	3,098	-	148	45
PAYE (estimates) ⁴	142	96	126	-	112	11
PRSI (declared liabilities)	169	1,934	1,926	-	177	51
PRSI (estimates) ⁴	94	52	70	-	76	9
Corporation Tax	302	1,151	1,117	68	268	50
Capital Gains Tax	70	52	54	14	54	12
Residential Property Tax	3	14	13	-	4	0.4
Capital Acquisitions Tax	2	61	59	1	3	2
Abolished Taxes	2	-	-	-	2	0.1
Total	2,215	9,398	9,427	129	2,057	508.5

Footnotes:

1. Some figures from the 1993 Report have been adjusted due to changes in presentation.
2. Net of write-offs
3. Includes Deposit Interest Retention Tax, Withholding Tax, PRSI for the Self-employed, Health Contributions and Levies.
4. Net of discharged estimates.
5. 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.

The status of the total balance outstanding is:-

	£m
Under appeal or enquiry	263
Not disputed	588
Under demand	759
Awaiting transfer to enforcement	172
Under enforcement	296
Arrears Branch	66
Outstanding VAT repayment claims	(87)
	2,057

**Collection of
Outstanding Taxes**

18. The Revenue Commissioners have supplied the following information regarding the collection of taxes from recalcitrant taxpayers in 1994:

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

	1994	1993*
On hands of Sheriffs at 1 January	49,247	61,654
Referred to Sheriffs during the year	<u>109,927</u>	<u>131,410</u>
	159,174	193,064
Returned paid	31,161	
Returned unaccompanied by payment	<u>89,590</u>	<u>143,817</u>
On hands of Sheriffs at 31 December	38,423	49,247

* These figures differ from those in the 1993 table due to retrospective adjustments.

Table 2 - Analysis under tax heads of certificates on hands

	Number of Certificates	Value £m
VAT	25,331	132.72
PA YE/PRSI	7,286	37.88
Income Tax	5,339	19.21
Corporation Tax	455	10.25
Others	<u>12</u>	<u>.03</u>
	<u>38,423</u>	<u>£200.09m</u>

The amount paid over to the Collector-General in 1994 by the Sheriffs was £88.4m compared to £92.5m in 1993.

Solicitors

The number of items referred to solicitors in 1994 was 3,890 and the revenue yield from solicitor enforcement in the year was £10.3m. The corresponding figures for 1993 were 4,850 and £11m respectively.

Attachment Orders

The power to attach amounts owed by third parties to tax defaulters was successfully used in 238 cases in 1994 resulting in a yield of £2.5m. The 1993 yield from attachments was £4.7m from 614 cases.

Back-duty Settlements

During 1994, the Revenue Commissioners completed 245 investigations resulting in 208 back-duty settlements amounting to £15,672,587 (£19,550,737 from 121 settlements in 1993) inclusive of £781,851 (£306,193 in 1993) in penalty and interest charges.

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 1995 was:

	Year (April to March)			
	1990/91	1991/92	1992/93	1993/94
Income Tax	97%	98%	96%	82%

	Year (January to December)			
	1990	1991	1992	1993
Corporation Tax	80%	80%	77%	70%

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. I have been informed that only a small number of cases had been forwarded for prosecution by the year end.

Revenue Audit Programme

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

(a) 1994 Audit Programme

Audit Type	1994		1993	
	No. of Audits Completed	Yield £m	No. of Audits Completed	Yield £m
Comprehensive Audits	4,114	39.89	2,537	19.7
Value Added Tax	13,632	31.83	13,158	30.8
PA YE Employers	8,707	20.38	6,009	16.5
Relevant Contracts Tax	2,350	9.19	2,105	7.9
Investigation Branch (IB)	245	15.67	138	19.5
Anti-Avoidance	132	17.76	19	7.5
Totals	29,180	£134.72m	23,966	£101.9m

(b) Comprehensive Audit Activity in 1994

	Total	Income Tax Returns	Corporation Tax Returns
No. of returns screened	56,402	37,247	19,155
No. of returns selected for possible audit	4,822	3,016	1,806
No. selected for audit other than by screening	456	315	141
Audits initiated in 1994	4,488	3,075	1,413

(c) Comprehensive Audit Results

	Total		Income Tax Returns		Corporation Tax Returns	
Audits in progress at 1/1/94	1,971		1,283		688	
Audits initiated in 1994	4,488		3,075		1,413	
Total		6,459		4,358		2,101
Returns accepted	1,400		879		521	
Cases dropped	185		93		92	
Referred to IB	4		1		3	
Cases closed with additional liability	2,714		1,958		756	
		<u>4,303</u>		<u>2,931</u>		<u>1,372</u>
Audits in progress at 31/12/94		2,156		1,427		729

(d) Yield from Comprehensive Audits

Income Tax Returns	No.	As % of Total	Yield	As % of Yield
Nils (Returns Accepted)	879	30.98		
£1 - £5,000	1,100	38.77	£2,757,844	14.34
£5,000 - £50,000	815	28.73	£10,801,662	56.17
£50,000 - £100,000	34	1.20	£2,437,600	12.68
Over £100,000	9	0.32	£3,232,894	16.81
Totals	2,837	100.00	£19,230,000	100.00

Corporation Tax Returns	No.	As % of Total	Yield	As % of Yield
Nils (Returns Accepted)	521	40.80		
£1 - £5,000	288	22.55	£699,395	3.39
£5,000 - £50,000	388	30.38	£5,738,148	27.78
£50,000 - £100,000	49	3.84	£3,504,555	16.97
Over £100,000	31	2.43	£10,712,902	51.86
Totals	1,277	100.00	£20,655,000	100.00

The amount of the highest individual settlement in 1994 was £1,000,400 and arose in respect of Corporation Tax.

(e) Random Audits

As part of the 1994 Audit Programme, a total of 58 random audits were completed. Additional tax liabilities of £108,366 were assessed in 24 cases while the returns of the remaining taxpayers were accepted as originally submitted.

Tax Amnesties

*Incentive Amnesty
Audit - Legal
Proceedings*

21. In paragraph 20 of the 1993 Report, reference was made to difficulties encountered in reporting certain aspects of the results of the audit of the Incentive Amnesty introduced by Section 2 of the Waiver of Certain Tax, Interest and Penalties Act 1993.

The Attorney General's opinion in the matter was that I was prohibited by virtue of Section 7 of the Act from reporting to Dáil Éireann in the way that I had intended and that the audit carried out by my officers was not an audit within the meaning of Article 33.1 of the Constitution. I then sought the opinion of Counsel who advised that I was entitled to make such a report as part of my constitutional and statutory duties. Legal advice obtained by the Committee of Public Accounts supported the views of my Counsel. In the light of the uncertainty and the importance of the substantive issues I have instituted proceedings in the High Court for a determination of the matter. Should the Court(s) decide in my favour, it is my intention to publish the results of the audit within any parameters set down by the Court(s).

The vast bulk of moneys received under the Incentive Amnesty was remitted in 1994 and therefore my Report on the audit of Revenue for that year is not complete.

*Incentive Amnesty -
Follow up Action*

22. The statutory terms of the Incentive Amnesty did not apply to certain categories of persons and taxes *e.g.* individuals who were the subject of an audit or investigation or tax at enforcement at the specified date. Moreover, those availing of the Amnesty were required to make a correct Return of income or gains for the 1992/93 tax year by the statutory date or otherwise lose the benefits of the Amnesty.

In accordance with the Amnesty legislation the Collector-General will become aware of payments under the Incentive Amnesty only when the taxpayer concerned produces to him the prescribed Form of Evidence of payment made to the Chief Special Collector. While technically, under Section 6 of the Amnesty legislation, any person who has received a request for payment or a demand from the Collector-General (and who has availed of the Incentive Amnesty) should take the initiative to send the Form of Evidence to the Collector-General's Office, it may not be clear to the taxpayer in all instances that the document he or she received represented a demand.

In the circumstances, and in order to avoid waste of resources on collection and enforcement activity where taxpayers have already paid, the Revenue Commissioners decided to write to the taxpayers concerned inviting them to forward the Form of Evidence in the event that they had availed of the Incentive Amnesty. This programme has been under way since late 1994. In order to manage the programme, letters are being issued in tranches starting with the largest recorded arrears. By mid August 1995, some 35,500 of these letters had issued to taxpayers and approximately 4,500 Forms of Evidence had been provided to the Collector-General's Office. The issue of the letters was expected to be completed by late August 1995.

In accordance with the procedures that have been put in place to check eligibility for the Incentive Amnesty, the Form of Evidence is being validated in each case with the Chief Special Collector's Office and the relevant checks are being undertaken to ensure that the conditions of the Amnesty legislation have been complied with. For this purpose, specific instructions and checklists have been prepared for the relevant staff in the Collector-General's Office which are designed to ensure that excluded cases do not benefit from discharge of tax under the Incentive Amnesty. Lists have been drawn up of cases which were under investigation or at enforcement at the relevant date and these are available to the Collector-General's Office for the purpose of operating the instructions.

The Accounting Officer has informed me that 10,068 such cases had been identified (1,220 where the entire case may be excluded and 8,848 where specific tax may be excluded) but that quantifying the arrears of tax represented by cases on the list could only be done on a case by case examination and would require a very considerable resources input. He also informed me that because the examination of the Forms of Evidence and the follow-up had only just begun, no results were available at the date of my Report.

Once the tax concerned has been discharged in accordance with the instructions all other cases with balances still outstanding will be available for action. It is intended to tackle the arrears concerned under intensified arrears/compliance, local collection and enforcement programmes. The Revenue Commissioners are of the view that in many cases the arrears will be unproductive estimated liability or will relate to ceased companies, and care will have to be exercised to make the best use of resources in tackling these arrears while maintaining pressure for timely payment of current tax.

The Amnesty legislation provides that, in certain dealings with an Inspector of Taxes relating to pre-April 1991 liabilities in respect of taxes covered by the Incentive Amnesty, a taxpayer may produce a certificate from the Chief Special Collector which will preclude the Inspector from making any further inquiries unless the Inspector can satisfy the Appeal Commissioners that there are reasonable grounds to believe that the taxpayer had not made a full and true declaration of income or gains to the Chief Special Collector.

The Accounting Officer stated that 179 such certificates had been presented to Inspectors of Taxes during the course of audit and investigation work and that in one case an Inspector had applied to the Appeal Commissioners for leave to pursue inquiries and that the application had been granted. In accordance with Section 6 of the 1993 Amnesty legislation, actual discharge of tax takes place on foot of Forms of Evidence submitted to the Collector-General's Office rather than on the basis of certificates given to Inspectors and the process of discharge of tax was currently under way.

*General Tax
Amnesty Receipts*

23. The Waiver of Certain Tax, Interest and Penalties Act 1993 provided for a General Amnesty allowing the waiver of interest and penalties on any unpaid arrears of tax due from individuals or companies for periods ending on or before 5 April 1991.

Arrears of £1,066m owed by 137,425 taxpayers in respect of periods prior to April 1991 were identified by the Revenue Commissioners as qualifying for the General Amnesty. To date it has been established that £76m was actually received under the provisions of the General Amnesty from 15,055 taxpayers including £14m in VAT remitted to the Chief Special Collector who administered the Incentive Amnesty. The following schedule shows details of the arrears together with the amounts received in respect of the various qualifying taxes.

Tax	Arrears £m	Received £m	% of Arrears Received
Income Tax	347	12	3
PAYE / PRSI	273	18	7
VAT	239	20	8
Corporation Tax	168	9	5
Capital Gains Tax	39	1	3
Other Taxes	N/A	10	N/A
Unallocated	N/A	6	N/A
Total	1,066*	76	7

* The arrears figures would include estimated amounts and may not represent the true liability.

The following table sets out the value of payments received, excluding the £14m remitted to the Chief Special Collector and Bank Giro Payments of £15.2m for which the information was not readily obtainable.

Range		No. of Cases	% of Cases	Amount £	% of Amount Received
£	£				
0	- 1,000	3,479	46.61	1,430,258	3.05
1,000	- 5,000	2,566	34.38	6,003,471	12.82
5,000	- 25,000	1,151	15.42	12,765,397	27.24
25,000	- 50,000	154	2.06	5,363,425	11.45
50,000	- 100,000	70	0.94	4,805,761	10.26
100,000	- 500,000	34	0.46	6,650,185	14.19
500,000	- 1,000,000	7	0.09	4,767,219	10.17
1,000,000	- 2,000,000	3	0.04	5,070,962	10.82
Total		7,464	100	£46,856,678	100

**General Amnesty -
Audit Sample
Results**

24. A review by my staff of the records of a sample of 200 taxpayers who availed of the General Amnesty showed that:-

- (a) 14% had not filed a Return of Income for 1992/93 as required by the Act and were therefore ineligible to avail of the benefits of the Amnesty
- (b) 32% had not submitted preliminary tax Returns for the tax year 1993/94
- (c) 25% still had pre-April 1991 arrears after taking the Amnesty receipts into account
- (d) 39% had post-April 1991 arrears
- (e) 35% had availed of the 1988 Amnesty

I enquired as to:

- The action taken to collect interest and penalties in the case of those who availed of the Amnesty but who had not filed a Return of Income for 1992/93 by the due date.
- If any additional procedures were contemplated to ensure that taxpayers who had eliminated their arrears by availing of Amnesties remained compliant.
- The action taken in relation to taxpayers who availed of the Amnesty but still had pre-April 1991 arrears.

- If any review had been carried out on taxpayers availing of the 1988 and 1993 Amnesties to see whether procedures to ensure compliance could be improved or better targeted.
- The action taken to deal with the substantial pre-April 1991 arrears still remaining.

The Accounting Officer replied as follows:

- Taxpayers who availed of the Amnesty were not obliged to file their 1992/93 Income Tax Returns until the end of February 1994 (and later in the year for the majority of 1993 Corporation Tax Returns), whereas payments under the Amnesty were required to be made by 14 January 1994. Accordingly, in most cases, compliance with the Return filing condition was not capable of being checked at the time of payment. The view of the Revenue Commissioners was that taxpayers who availed of the General Amnesty would be unlikely to fail on the 1992/93 Return requirement. Any cases where the Return was not made would be detected under normal control arrangements and interest charges raised where necessary. A similar position would arise where the audit programme established that a return was incorrect.
- Revenue Commissioners' audit and anti-evasion activity had increased and an overall programme geared towards voluntary compliance was in operation. There is a new strategy in relation to management of arrears of tax and enforcement action against defaulters involving greater emphasis on case working aided by improved technology, more timely intervention, and a more "hands on" approach for producing estimates as opposed to the automatic process driven system previously employed. While these procedures are not directly targeted at taxpayers who have availed of the Amnesty, they should have the effect of ensuring that they, in common with the generality of taxpayers, remain compliant.
- Those who correctly availed of the Amnesty will not have pre April 1991 arrears. A taxpayer is excluded from the benefits of the Amnesty if he fails to pay the full amount of tax outstanding. In such a case the Revenue Commissioners' computer record would show any arrears remaining after account was taken of payments under the General Amnesty. When these arrears are being pursued the cases will be reviewed to check, in accordance with procedures laid down in the Act, whether the outstanding amounts had been cleared under the Incentive Amnesty. The normal enforcement measures to secure collection of any outstanding liability will be taken and appropriate interest charges would be raised.
- Although no specific review of taxpayers availing of both Amnesties had taken place, the Revenue Commissioners are satisfied that such cases are adequately covered by the current compliance and enforcement programmes which are applicable to all taxpayers.
- The pre-April 1991 arrears will be tackled under the intensified arrears/compliance, local collection and enforcement programmes. In many cases, the arrears will be unproductive estimated liability or will relate to ceased companies and, in order to make best use of resources, a balance will have to be struck between tackling these arrears and maintaining pressure for timely payment of current tax.

P35 Employer Returns

Penalties

25. Employers are statutorily obliged to make a P35 Return within 25 days of the end of the tax year, giving details of remuneration paid and Income Tax and PRSI deducted in respect of each of their employees, as well as their total PAYE Income Tax and PRSI liability for the year.

The information on the P35 Return is used in a number of important ways in administering the PAYE Income Tax and Social Insurance systems, such as processing claims for refunds from PAYE taxpayers, determining the appropriate tax table for individuals, checking if employers have made correct tax deductions from their employees and updating of employees' Social Insurance records.

Section 128 of the Income Tax Act 1967 (as amended) provides for the imposition of a £1,200 penalty for the non-submission of the P35 Return by the statutory date.

It was noted in the course of audit that, in respect of the tax year 1993/94, only 41,490 employers complied with the statutory deadline. A further 66,635 employers submitted Returns in the period May to August 1994, and an estimated 17,602 had not made their returns by 31 August 1994.

No penalties were imposed on employers who submitted their returns in the May to August period and of the estimated 17,602 who had not made their Returns by the end of August only about 1,000 had been pursued for payment of the penalty up to June 1995, of which approximately 100 had paid.

I asked the Accounting Officer why payment of the penalty was pursued in so few cases and whether the rather generous time extensions allowed to employers to comply with their statutory obligations and the fact that the Statute provides for a fixed penalty regardless of the numbers employed or the time period over which the breach occurs, militates against having the returns submitted by the due date.

The Accounting Officer informed me that the number of penalties that can be imposed is limited, among other things, by the inability of the District Court system to deal with more than 1,500 cases approximately a year and a collection rate of less than 10% of penalties imposed. He also explained that the original provision of the Income Tax Act 1967, which provided for the penalty to be related to the time period over which the breach occurred, was changed in 1982. Prior to 1982, proceedings under Section 128 of the 1967 Act were treated as criminal offences and some District Justices held that continuing daily penalties could amount to such a figure as would bring them outside their jurisdiction *i.e.* above the threshold for minor offences. A flat-rate penalty was introduced to ensure that these cases of default would continue to be dealt with in the District Courts. The Circuit Courts could not have handled the numbers involved. He stated that while the penalty sanction was used to its full potential, the policy was to encourage voluntary compliance by minimising the administrative costs for those taxpayers who complied voluntarily through streamlined processes and fewer contacts, and subjecting non-compliant taxpayers to closer scrutiny and a progressively harsher regime.

In relation to the issue of the P35 Returns which were outstanding at 31 August 1994, the Accounting Officer made the point that the Returns filed by that date accounted for 98% of all employments. Those employers who had not filed their returns by end August were, in general, individuals with only one or two employees. He also stated that the completion of the Returns can be a difficult task for some employers and that some have asked for the legislation to be

changed to provide further time for the exercise and that delays in the submission of the Returns does not have a significant cash flow impact. Furthermore, it would be an uneconomic use of resources to pursue penalties on a wider scale and the fact that compliance levels in the submission of the Returns had improved over the years showed that the existing overall approach was effective.

He assured me that the late submission of the Returns had not caused delays in the various processing checks carried out in the administration of the PAYE tax system or reduced the level of checks actually carried out or their effectiveness.

Checking Procedures

26. The information on the P35 employer returns is analysed by computer to identify cases showing apparent discrepancies or inconsistencies within certain specified parameters and the resulting report classifies such cases into 15 categories for follow-up work to establish whether underpayments of tax have occurred.

In practice, since 1986 only the following 4 categories were examined each year:-

Category	Description
02	Taxpayers receiving special exemptions
05	Revenue repayments exceeding tax paid
14	Tax undercharges £200 to £500
15	Tax undercharges over £500

These indicated possible tax undercharges of £28m in the 1992/93 Income Tax year.

An audit by my staff at a Division of a Dublin PAYE Tax District in respect of the 1992/93 Income Tax year indicated:

- Of the 4 units in the Division, only 1 unit carried out examinations on the report and these examinations were confined to 2 of the 4 categories selected, viz 14 and 15.
- While the guidelines issued to the Division from the Chief Inspector of Taxes stated that priority should have been given to the over £500 category in selecting cases for examination, this was not done.
- The guidelines issued to the Division did not specify any minimum level of examination that should have been completed in each category, or specify the corrective and follow-up action that should have been taken when underpayments arose.
- Even though no statistics were maintained, it would appear, on the basis of a small sample examined during the audit, that a large proportion of the cases in categories 14 and 15 represented actual underpayments of tax — due in many cases to the employee not having earnings commensurate with the tax table allowances which had been allocated.
- No follow-up action had been taken or explanations sought from the employers in cases where the reasons for the tax underdeductions were not clear.

In response to my inquiries the Accounting Officer informed me that :

- Having regard to the resources available it is not possible to check all categories. The categories selected for checking are those perceived as having the greatest potential for loss of revenue.
- There were staffing problems in the Tax District in 1994 due to reorganisation and change of locations resulting in a substantial build up of unworked post. During the year priority was given to dealing with this correspondence resulting in a curtailment of other work, including the checking of the reports for the 1992/93 Tax Year. He accepted that the position was unsatisfactory but stated that these problems had been resolved and that it was proposed to give more attention to the checking of the reports.
- The level of checking in the particular District was not representative of Tax Districts generally where it was much higher for the 1992/93 Tax Year. An overall checking rate of 61% was achieved which was regarded as generally satisfactory.
- The failure to give priority to apparent underpayments of £500 or more was also attributed to dealing with the backlog of correspondence and he assured me that the guidelines were adhered to in the other Districts.
- The level of checking was monitored centrally and all work was monitored by District managers. There would also be closer monitoring by Regional Directors from 1995 onwards.
- The majority of the discrepancies are due to technical reasons. In many cases, review of the apparent underpayment showed an actual overpayment of tax. While individual cases are not normally followed up with the employers, there was now a more extensive programme of auditing employers for PAYE purposes.
- The management of the checking of the reports is to be reviewed having regard in particular to;

Prioritisation of categories for examination

Efficiency of working methods

Monitoring of operations.

**Vote 10. - Office
of Public Works**

Exchequer Extra Receipts

***Sale of Merrion
Street Houses***

27. The Office of Public Works (OPW) is the principal management agency of State property and its functions include the disposal of property which has become surplus to requirements.

In July 1989, the Government decided to dispose of 13 house properties at numbers 21 - 33 Merrion Street, Dublin through sale by auction and to appoint a firm of estate agents to handle the sale. In March 1990 a further Government decision excluded number 24 from the sale. The auction was held in October 1990, but the highest bid for the entire property was £1.2m and the property was withdrawn. The agents continued to seek offers on the property but the highest offer was one of £3.5m which the Government considered to be too low to be accepted.

In July 1991, on foot of instructions from the Minister for Finance, OPW requested the agents to proceed with a sale of all 13 houses, including number 24, by private treaty with a reserve price of £4.5m.

The agents placed the property for sale in three lots. Lot 1 comprised house numbers 21 - 24; Lot 2 comprised numbers 25 - 29 and Lot 3 comprised numbers 30 - 33. The highest offer for Lot 1, received in October 1991, was £3,010,000 and for Lot 3, also in October 1991, was £500,000. The agents recommended acceptance, subject to proof being provided by the firm making the offer for Lot 1 that it had funds to complete the purchase. The highest offer for Lot 2 was for £851,000 but because the offer was made through an agent who had refused to disclose the identity of the client, the estate agents recommended that this offer be passed over in favour of the second highest offer which was for £821,000. Background enquiries led the agents to conclude that the proposed purchaser of Lot 3 could successfully complete the contract. The Government decided to accept the offers on 31 October 1991.

In the case of Lot 1, the sale was abandoned following the failure of the prospective purchasers to produce documentation sought by OPW from their bankers indicating their ability to complete. In addition, an attempt was made by the prospective purchasers' solicitors to introduce new and unacceptable amendments to their offer and the property was again placed on the market. This resulted in an offer of £3,210,000 which was approved for acceptance by the Government in February 1992. While the agents had no doubt about the ability of the new prospective purchasers to complete the transaction and were happy to recommend acceptance, OPW in the light of the previous difficulties with the sale of this Lot and the fact that the purchase price was proportionately high in relation to the offers for Lots 2 and 3 instructed the agents to seek from the purchaser a letter from an independent financial institution confirming availability of finance and this was provided. The company with the second highest bid for Lot 2 was also asked to submit proof of its ability to complete. However, no such proof was provided by the company as it considered that signing the contract and payment of a deposit of £41,050 representing 5% of the purchase price was adequate security. The estate agents who on the basis of their investigations, had established the company's successful track record in a number of substantial undertakings, recommended acceptance of the offer and a contract of sale was signed in December 1991 with a completion date of 4 June 1992.

The sale of Lot 1 was completed in April 1992 and the proceeds were paid over to the Exchequer in May 1992. The sale of Lot 3 was completed in January 1992 and the £500,000 was paid over to the Exchequer in February 1992.

Before the contract of sale for Lot 2 was completed, planning permission for the proposed development of the property was refused and the company instituted legal proceedings against OPW in respect of the contract. Following legal advice OPW, in turn, commenced legal action for specific performance of the sale contract. Further legal advice was also obtained by OPW to the effect that OPW continued to be liable for any deterioration in the condition of the buildings pending completion of the sale. OPW spent £124,053 in maintaining the property in the same condition as that at the time of signing the contract and because of the poor condition of the property, additional insurance cover had to be provided at a cost of £10,016.

In November 1992 the High Court found in favour of and awarded costs to OPW. The company appealed the decision to the Supreme Court which found in favour of and awarded taxed costs of £37,800 to OPW in November 1993.

An order for specific performance of the contract was awarded to OPW, with costs, by the High Court in June 1994 which was served on the company compelling it to complete the purchase of the property. The company failed to defend the action in Court and later claimed through its solicitors that it was financially unable to complete the purchase. On a recommendation by its legal advisers, OPW engaged a firm of financial consultants to carry out an assessment of the company. OPW brought proceedings in the High Court in October 1994 whereby the contract was rescinded and the Court ordered forfeiture of the deposit. Taxed costs of £66,614 were awarded to OPW.

Meanwhile consultations recommenced with the estate agents with a view to re-sale of the property. In June 1994 the estate agents revised the market valuation of the property downward to the region of £400,000 but OPW rejected this valuation and instructed the agents to seek £800,000.

In December 1994, OPW accepted an offer of £620,000 for the property. A contract was signed on 21 December 1994 and a deposit of £124,000 was lodged. The balance of £496,000 was received by OPW in February 1995 and paid over to the Exchequer in March 1995.

Expenditure incurred by OPW in relation to the sale of all of the property in Merriion Street totalled £484,327 which can be analysed as follows:-

	£
Legal Fees	141,686
Estate Agents' Fees	72,857
Architects' Fees	1,146
Consultants' Fees	6,454
Security	75,468
Advertising	52,647
Insurance	10,016
Maintenance	<u>124,053</u>
Total	£484,327

I asked the Accounting Officer for information on the steps taken prior to entering into the contract for the sale of Lot 2 to establish the company's ability to complete the purchase, particularly when the requirement to produce proof of such ability from the company's bankers had been waived. I also asked for information on any action taken or proposed to recover the costs awarded to OPW by the Courts from the company.

The Accounting Officer replied as follows:

On the general question of property sales it is the practice of OPW to take reasonable steps to ensure that the purchaser will have the ability to complete the sale, particularly where a substantial sale price is involved. It should be borne in mind, however, that a sale at auction precludes the carrying out of the necessary enquiries or the seeking of financial assurances. In any event, assurances that a putative purchaser has or will have the financial capacity to complete are no more than that; they are no guarantee that the purchaser will complete or, indeed, will wish to complete the contract. It is therefore of paramount importance that a vendor, where feasible in substantial sales, examines the track record of the prospective purchaser with a view to making a judgment as to whether or not the party in question will, in fact, complete his contract. Where the property for sale is one for development, the background of the purchaser as a developer or one with access to or experience of the necessary skills, is relevant, but again, not conclusive. Selling property is a commercial undertaking and, as with most commercial activities, an element of risk cannot be entirely excluded.

OPW asked their agents to check on the ability of the proposed purchasers of the three Lots to successfully complete the purchases. In response to the agents' request for evidence that they had the ability to complete a purchase, the purchaser of Lot 2 stated that they had not yet decided which financial institution they would be borrowing from and that this decision would be made only during the period of signing the contract and closing of sale. They informed the agents that they considered signing the contract (which procedure included payment of a deposit of £41,050) to be adequate security. The agents, having investigated the prospective purchaser's track record in property investment and development, had established that the firm had been successfully involved in a number of substantial undertakings and advised OPW that, on the basis of this information, they did not see any reason to suggest that the purchasers would not complete the transaction.

In light of all the circumstances, particularly the state of the market for this type of property and the fact that no other acceptable offer had been received for Lot 2 despite prolonged and widespread advertisement of its sale, OPW, in pursuance of the Government decision of 31 October 1991 accepted the recommendation of the agents.

It is the considered view of the agents, shared by OPW that, had the planning permission sought by the company been granted, the requisite funds would have been forthcoming and the absence of a prior guarantee that funds would be available would have been irrelevant.

If, with the benefit of hindsight, there are lessons to be learned from the handling of the earlier aborted sale of Lot 2, it is suggested that OPW should have sought a larger deposit. A more substantial deposit, while not guaranteeing completion of the sale, would have made it that much more difficult for the purchaser to walk away. It should, however, be remembered that no other acceptable offer was to hand and that OPW and its agents were not acting from a position of strength. It will be noted that the terms of the later sale of this Lot included the making of a substantial (20%) deposit.

Following consultations with its legal advisers at which a number of options were discussed and considered, OPW decided that the best way to proceed in respect of the costs awarded was to apply to the Court for an order which could be sent to the Sheriff for execution by him at any business premises of the company. Serving by the Sheriff of a six days warning notice would enable seizure of goods or collection of moneys to the value of the order. It was also decided that, in tandem with this process, a judgment mortgage in the amount of the costs awarded would be registered in the High Court and would also be registered by way of affidavit in the Land Registry. On completion of registration in the Registry, it would be open to OPW, if it so chooses, to institute proceedings against the company so as to compel a sale of its property with the resultant proceeds being used to meet the costs awarded to OPW. The registration processes in the High Court and Land Registry in respect of the costs of the High Court proceedings and subsequent Supreme Court appeal by the company were effected and these processes are in train in respect of the costs arising from the subsequent High Court proceedings for specific performance taken by OPW.

The Court order referred to the Sheriff was returned by him in January 1995 marked to the effect that there were no distrainable goods to be seized. OPW, in consultation with its legal advisers, intend to pursue the company vigorously for recovery of the costs, subject to ensuring that any further Exchequer expenditure incurred in so doing is reasonable and necessary in the circumstances.

**Vote 15. -
Valuation and
Ordnance Survey**

Excess Vote

28. The Appropriation Account shows excess gross expenditure of £42,248 over the gross estimate and a surplus of appropriations in aid of £1.774m.

In the course of audit of the Valuation and Ordnance Survey Appropriation Account, it was noted that a posting error had occurred in the manual recording system in July 1994 whereby the expenditure under one subhead of the Vote had been understated. This error had remained undetected until after the year-end when the Appropriation Account was being prepared and it was then discovered that the total expenditure of the Vote had exceeded the Gross Estimate. Normal bank balancing, carried out on a regular basis throughout the year failed to detect the error and it was not until a complete balancing had been done after year-end that the error came to light.

As it appeared that the failure to detect the error in the course of regular checking throughout the year was an indication of deficiencies in the internal control system, I sought the observations of the Accounting Officer. He informed me that the error arose and remained undetected due to human error and the fact that checks which were an integral part of internal control were not carried out during a period in the middle of 1994. He was of the view that the necessary checks were not undertaken because of a situation where there had been a doubling in the volume of payments handled, a high level of staff turnover and additional work created in relation to the introduction of a new computerised financial management system. He stated that the Accounts Division was now operating as intended and that the error which resulted in the excess vote in 1994 could no longer occur.

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

*Expenditure in
Excess of
Authorised Issues*

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

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

In January 1994, the Department of Transport, Energy and Communications was informed that the Minister for Finance was making available a sum of £89.479m in respect of its 1994 Vote under the provisions of the Central Fund (Permanent Provisions) Act 1965.

The full amount provided in the 1994 Estimates for this service- £182.682m- was voted by Dáil Éireann on 30 June 1994 but at that date the Department had already incurred net expenditure amounting to £103.616m, i.e. £14.137m in excess of the amount statutorily authorised.

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

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

The Accounting Officer stated that the 1994 financial position was exceptional primarily due to two factors:

- (a) The Irish Aviation Authority (IAA) was established as a new semi-state body with effect from 1 January 1994 to replace the Air Navigation Services Office (ANSO). The Department's 1993 Estimates had included £35m in ANSO related Appropriations in Aid, a sum received regularly throughout that year by the Department. In 1994, £19.2m was receivable from the IAA but an agreement had been reached with the Department of Finance for a year-end payment, the effect of which was an increase in the Department's net expenditure in the early months of the year.
- (b) There was a decision to reduce the State's liability to An Post's and Telecom Éireann's pension funds. In an effort to minimise the interest payable for the year, large amounts were issued to the funds in the early months and by the end of June 1994, £38.4m had been issued.

The Accounting Officer pointed out that of gross expenditure of £106.242m at 30 June 1994, over £100m related to just three subheads - A.1. Salaries, Wages and Allowances (£7.441m), C.1. Grants to CIE (£54.975m) and E.1. An Post/Telecom Éireann Pensions (£38.4m). A further indication of the exceptional position in 1994 was that the initial Central Fund issue amounted to only 49% of the 1994 Vote.

He accepted that the level of the Department's advances from the Central Fund should not have been exceeded. As a result of the audit findings, a re-examination of the monitoring procedures has been carried out in the Finance Unit and changes to some procedures have been introduced. The Accounting Officer is now satisfied that there will be no recurrence of the 1994 situation.

Vote 21. - Prisons

Cash Discrepancies at Shelton Abbey

30. Shelton Abbey in County Wicklow was established in 1972 as an open prison with the intention that it would cater in the main for offenders who had committed less serious offences or who were approaching the end of their sentences. It has the capacity to accommodate up to 60 offenders at any given time. As in the case of other prisons, it is funded by way of an advance of funds (an imprest) from the Department of Justice, out of which day to day expenditure is met.

Returns of expenditure incurred together with details of cash and bank balances are submitted on a monthly basis to the Finance Division of the Department of Justice where they are checked for correctness.

In January 1994 during the course of preparation of the monthly returns to the Department a discrepancy in the accounts was noted at the prison and the governor informed the Department of the problem.

The nature of the discrepancy was that a substantial amount of money could not be accounted for in that the monetary value of the discrepancy was not reflected in the bank balance or as cash on hands nor was there any evidence that it had been expended for *bona fide* prison purposes.

An investigation conducted by the Department's Internal Audit Unit established that the amount which could not be satisfactorily accounted for was £8,595 and the Garda Fraud Squad was called in. The investigation was also critical of the accounting system in operation at the prison and identified a number of weaknesses.

In September 1994, an audit examination by my staff at Shelton Abbey confirmed a number of weaknesses in the accounting system and an inadequate system of internal control. Among the findings were the failure to maintain proper books and records and a lack of any evidence to suggest that cash was regularly checked and reconciled to the accounting records. The weaknesses identified were also in direct contravention of the Department of Justice's own procedural requirements.

As part of the audit, returns made by the prison to the Finance Division were inspected and this revealed that balances of cash on hands as reported by the prison to the Finance Division showed abnormally large increases (from £1,391 to £13,200) over a period of six months and that these increased balances had not been monitored or queried by the Finance Division.

In reply to my enquiry the Accounting Officer stated that the problem at Shelton Abbey arose as a result of a lack of adequate arrangements being in place for the checking of work performed by staff to whom responsibility had been delegated. He indicated that in light of the governor's overall responsibilities, it was not always possible for him to carry out sufficient checks personally, but that in future sufficient checking to ensure that the accounts were being operated properly would be carried out by either a deputy or assistant governor and that instructions had been issued to this effect.

With regard to the adequacy of procedures in place in the Department's Finance Division the Accounting Officer stated that due to the large volume of work being processed on a daily basis, it was not possible to perform comprehensive checks on imprest accounts and that this view had been supported by a management survey report carried out by the Department of Finance in 1991 which recommended checks of a compliance and regulatory nature rather than substantive tests. He indicated that cash balances were essentially a local issue and that staff in Finance Division would not be privy to the underlying reasons for fluctuations in balances.

He went on to state that the need for a change of approach to checking had been recognised and that certain new procedures had been put in place, including amendments to standard forms to provide more information to Finance Division staff, an additional level of certification prior to submission to the governor and increased control over advances of funds to prisons. In addition, training will be provided for relevant staff.

On the question of the Department's financial regulations the Accounting Officer indicated that, although they are obsolete in many respects, in his view the provisions, as far as they relate to cash management, provide for reasonable control if correctly operated and, if adhered to, constitute best practice.

The Accounting Officer added that he had received the Garda Fraud Squad report which concluded that it was difficult to establish what happened to the missing funds and whether or not a crime had been committed. However, a

disciplinary report had been submitted to the Minister and appropriate action had been taken.

**Vote 25. -
Environment**

Exchequer Extra Receipts

Irregularity

31. Exchequer Extra Receipts (EER) represent income which the Department of Finance stipulates must be credited directly to the Exchequer and cannot be retained by Departments for their own use. For example, large receipts which have no direct connection with Vote expenditure and 'windfall' receipts are brought to account in this way. For disclosure and control purposes, the nature of and total amount of EER paid over each year by Departments to the Department of Finance for lodgment to the Exchequer are noted in the relevant Departmental Appropriation Accounts. The Finance Accounts, which are now subject to audit by me, record the receipt of these amounts into the Exchequer.

In 1994, three payable orders totalling £56,124 in EER were sent by the Department of the Environment to the Department of Finance. During audit in June 1995, a reconciliation carried out by my staff between the amounts issued by the Department of the Environment and amounts received into the Exchequer revealed that one of the payable orders for £25,944 in respect of the pension contributions of staff of the National Safety Council, which had been issued on 10 March 1994, was not recorded as having been received in the Department of Finance. Both Departments were advised and initial inquiries established that the payable order in question, clearly made out in favour of the Department of Finance, had been encashed by a third party and presented through the clearing system. The matter was reported to the Garda Síochána who are investigating it and I have asked to be kept up to date on developments.

I am also in communication with the Accounting Officer of the Department of Finance regarding procedures for the receipt and recording of remittances.

Motor Vehicle Duties

Motor Tax Accounts 32. Motor Tax and Driving Licence Fees are collected by Local Authorities in their capacity as licensing agents, lodged to local Motor Tax Bank Accounts and from there transferred to the Central Motor Tax Account in the Central Bank. The Motor Tax Accounts of the Local Authorities are audited by the Local Government Auditors (LGAs) whose reports are made available to me. On-the-spot parking fines and court fines for driving offences are collected by the Department of Justice and are also paid into the Central Motor Tax Account. Following commencement of the relevant sections of the Road Traffic Act 1994, these fines are now remitted directly to the Exchequer since 19 April 1995.

The proceeds for 1994 and 1993 were:

	1994	1993
	£m	£m
Motor Tax and Driving Licence Fees, etc	238.5	226.8
Fines collected by the Department of Justice	10.1*	9.8*
Public Service Vehicle Fees	0.1	0.1
	<u>£248.7m</u>	<u>£236.7m</u>

*The 1994 amount includes £1.5m in respect of fines collected in 1993 but not paid into the Central Motor Tax Account until 1994 as against £1.4m collected in 1992 but not paid in until 1993.

A total of £249m was paid into the Exchequer in 1994 leaving a balance of £1.7m in the local and Central Motor Tax Accounts at the end of 1994 compared with £2m at the end of 1993. 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 Account as I rely on the LGAs' examination for assurance that proper procedures for the assessment, collection, and bringing to account of Motor Tax Revenue are being operated by the Local Authorities.

I reviewed all the LGAs' reports for 1993 and those for 1994 available to me when I was compiling my Report (12 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 K.1. - Building, Equipment and Furnishing of National Schools

***Payment of Local
Contributions***

33. The Department provides capital grants towards the provision of national school buildings. The amount of the grant is standardised at 85% except for schools designated as disadvantaged where a grant of 95% is payable. School Boards of Management are required to contribute the balance of the capital cost from their own resources. Building projects may be managed by the Board of Management or alternatively directly by the Department in which case the Board pays the local contribution to the Department prior to the commencement of the project. The contribution is based initially on the contract price and when the project is complete a supplementary contribution is payable to the Department in those cases where final costs exceed the original contract prices.

In the course of audit 23 cases were noted where supplementary local contributions to a total value of £73,000 due to the Department on or before 30 September 1992 were not collected at 31 December 1994. In the light of previous assurances I asked the Accounting Officer why supplementary local contributions were outstanding for periods in excess of two years.

The Accounting Officer informed me that delays occur in clearing final accounts and in establishing and pursuing a definitive supplemental liability and that the supplementary contribution amounts represent a small proportion of the overall local contributions collected. In the past few years a number of initiatives have been taken to tackle the backlog but these were impeded due to an extremely heavy workload arising from the expanded capital programmes of 1993 and 1994. In regard to the 23 outstanding supplementary contributions he stated that final accounts remain to be cleared for 2 projects, contributions have been sought for 21 projects and an amount of £9,458 collected for 4 of these projects. The collection of the remaining supplementary contributions is being vigorously pursued. At 31 December 1994, contributions totalling £206,647 were due in respect of 50 projects. A further 61 projects are ongoing and the amount of contributions due for these projects will be definitively reckoned when final accounts are cleared.

He assured me that the entire process from completion of the building project to clearing of final account and calculation and collection of supplementary contribution was being pursued in a systematic way and the position was expected to improve significantly in the coming months.

Vote 29. -
Third Level
and Further
Education

**Subhead G. - Dublin Institute for Advanced Studies (Grant-in-Aid)
(National Lottery Funded)**

**Issue of Grant in
Excess of
Requirements**

34. The Dublin Institute for Advanced Studies is funded by a grant-in-aid provided under this subhead.

The Department of Finance instructions to Accounting Officers on the payment of grants-in-aid provide *inter alia* that payments to grantees should be issued in instalments as needed unless otherwise agreed with the Minister for Finance. There should be no automatic issue of the full provision in the subhead without ascertaining if the funds are needed to meet the grantee's actual requirements.

The following information was noted in the course of audit of the Institute's accounts:

Year	Operating Surplus £	Cash at Bank at 31 December £	Cash at Bank as % of Annual Income %
1993	231,933	622,428	21
1994	93,116	719,674	22

These figures seemed to indicate that the Department had not followed the procedures set out by the Department of Finance in relation to the payment of grant-in-aid and that the amounts paid to the Institute in 1993 and 1994 exceeded requirements.

In response to my inquiries the Accounting Officer informed me that the balance on hands included moneys paid to the Institute in respect of research work undertaken on a contract basis and these moneys could not be used to offset State funding. For the years 1992, 1993 and 1994 the income from these contracts was over £650,000. He stated that the grant-in-aid had been paid quarterly in advance on foot of requests for funding received from the Institute and this procedure was not specifically approved by the Department of Finance. The Department of Finance instructions were not followed in this instance due to administrative shortcomings.

He explained that with effect from January 1995 the Department had amended the payment procedure to comply with the Department of Finance instructions. The Institute is now required to submit a profile of its proposed expenditure for each quarter together with a statement of its cash balance at the beginning of each quarter. The payment of the grant-in-aid is then made on the basis of the information supplied. New procedural checks are also being introduced.

The Accounting Officer also stated that when the Institute sought its first quarterly grant for 1995 the Department only issued the difference between the expenditure profile submitted for that period and the balance of funds on hand thereby regularising the matter of surplus funds.

Subhead G.1 - Development of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act 1968.

Harbour Projects

35. Department of Finance contract guidelines emphasise the importance of ensuring that all aspects of design are finalised before a project goes to tender in order to avoid the possibility of increased costs once the project is under way.

During the course of audit of contracts managed by the Department of the Marine, which took over responsibility for harbour development from the Office of Public Works (OPW) in 1989, two instances were noted where the Department encountered difficulties in keeping expenditure within projected costs and where project management was unsatisfactory.

Burtonport

In September 1993, a contract was awarded to a dredging company in the amount of £268,926 for drilling, blasting and dredging works at Burtonport harbour. The award followed a competition in which the next lowest tender was £454,078. The contract was put into effect through submission of the tender by the contractor and a letter of acceptance from the Department of the Marine of 10 September 1993. There was no formal contract signed by the Department and the contractor, and the contract conditions were a standard set of conditions as laid down by the Institution of Engineers of Ireland for works of civil engineering construction. Although the contract conditions provided for completion of the contract within a period of 6 months from the contract date, the contractor indicated in his proposed work schedule that he would complete the work within 11 weeks.

From the outset, problems had arisen in the progress of the work and there was a delay of 6 weeks in commencement due to difficulties with certification of the contractor's barges and the contractor's delay in obtaining the required licence from the Department of Justice for the use of explosives in the harbour area. Work commenced in December 1993 but progress on the contract was slow with the Department expressing concern to the contractor on a number of occasions at the lack of progress. The Department attributed the delays to the contractor's work practices which it considered to be inefficient.

In July 1994, the contractor submitted a claim for £705,143 which it was claimed was the amount of his costs incurred to 30 June 1994. The contractor contended that the increase in his costs was as a result of meeting unforeseen working conditions. He specifically referred to an area which had previously been drilled and blasted and which was now causing him difficulty. It transpired that OPW had carried out this work some years previously but this information had not been brought to the attention of the tenderers before the contract was awarded. In October 1994, the contractor left the site against the instructions of the Department's engineers, with the stated intention of resuming work in more clement weather conditions in the spring of 1995 but up to 6 April 1995, payments to the contractor had totalled £121,402 and work still had not been resumed.

The Department obtained legal advice in January 1995 to the effect that a signed contract would have been preferable to the practice adopted by the Department in entering into this contract and that a fundamental reappraisal of the manner in which contracts are awarded and administered within the Department should be undertaken by the Minister for the Marine. The legal adviser recommended that, although it was open to the Minister to terminate the contract at his discretion, it would be preferable if negotiations took place to see

if a satisfactory arrangement could be made with the contractor to complete the existing contract notwithstanding that this may well involve some quite considerable additional expenditure.

In June 1995, following negotiations between the Department and the contractor, it was agreed that the contractor should complete the contract for a lump sum payment of £560,250 less the £121,402 already paid. November 1995 is the specified completion date.

I asked the Accounting Officer for information on the steps taken prior to the award of the contract to ensure that the contractor was capable of completing the contract and within the specified period and why the information regarding the previous OPW operations had not been brought to the attention of those participating in the tender competition. I also asked why formal signed contracts were not being used and what steps, if any, had been taken or were proposed to carry out a fundamental reappraisal of the manner in which contracts are awarded and administered by the Department as recommended in the legal advice and the results of any such reappraisal.

The Accounting Officer replied as follows:

The contractor's tender documentation was examined in detail and his abilities were discussed with a large consulting engineering firm which had previously worked with him on a project similar to the Burtonport project. His base of operations was also visited and an inspection was made of the facilities and plant available to him. Finally, a meeting was held with him to discuss all aspects of the work. Arising out of these investigations the opinion was formed that the contractor would be capable of carrying out the contract.

Information regarding previous OPW operations did not come to notice until raised by the contractor. Following this, an examination of stored files indicated that minor rock pinnacle removal work had been carried out by the OPW twenty five years previously in a part of one of the three areas to be dredged under the present contract.

As regards formal signed contracts, the established practice which has not given rise to any difficulties was to proceed on the explicit basis that acceptance of a tender constitutes a binding and enforceable contract.

As regards the manner in which contracts are awarded (*i.e.* the form of contract), legal advice that it would be preferable if formal sets of contract documents were prepared and duly executed by the contracting parties has been accepted and it is proposed to execute all future large contracts in this way. Regarding the manner in which contracts are administered, consultants were retained in spring 1994 to review procedures for the administration of contracts by the Department. This has led to the issue of a booklet of Standard Guidelines and all current contracts are administered in accordance with these guidelines. The Department's practices and procedures in relation to the role of the engineer are in accord with general practice by public authorities. The duties and roles of the engineer's representatives and his assistants, who are all professional engineers, are very broad and fully conform with the standard conditions of contract for civil engineering works. Nevertheless, the legal advice has been referred to the consultants and their response is awaited.

Kilmore Quay

In April 1993, the Department's Chief Engineer recommended that the use of consulting engineers on design work on a development project at Kilmore Quay should be considered due to the unavailability of inhouse engineers.

In July 1993, the Department of Finance sanctioned the undertaking of the necessary design work by way of contract and approved expenditure of £200,000 to this end. Three firms of consultants submitted proposals for the work and in October 1993, the Department appointed one of the firms as consultant engineers. The terms of appointment included examination of alternative schemes for development of the harbour, carrying out topographical and geotechnical surveys, preparing and submitting a report on the recommended development alternatives and their cost estimates and preparing such contract documents as required by the Department for the phased implementation of the development programme. The consultants' fees were on an agreed scale based on the cost of the works, expenses being extra.

In May 1994, the Department of Finance sanctioned expenditure of £600,000 on Phase 1 of the project comprising underpinning and renewal of the pier, dredging works and rebuilding of the breakwater on condition that the relevant local authority would provide 25% of the cost of the works *viz.* £150,000 and maintain the works on completion.

Tenders for the contract for underpinning the pier at the harbour were received from four contractors of which the lowest was £117,152. On the recommendation of the consultants, the tender was extended to cover additional works which increased the contract price to £126,546. This tender was approved by the Minister for the Marine and the contract was entered into in June 1994. In July 1994, the contract sum was further increased to £134,202 after work had commenced, through the inclusion of additional piling works recommended by the consultants. Work commenced on site in July 1994 but difficulties with the contract were experienced from an early stage. The contract required that 83 holes should be bored and grouted in the pier to accomplish the underpinning and this process was expected to use 30 tonnes of cement. Delays were experienced in the progress of the work and by the time the contractor suspended work in September 1994, only 4 holes had been completed and 132 tonnes of cement had been used in the process.

New work procedures were drawn up by the consultants in October 1994. The contractor's revised estimate for completing the work under the procedures was in the range of £247,000 - £275,000.

In November 1994, the Department decided to terminate the contract and to complete the underpinning work by direct labour. A total of £65,871 was paid to the contractor which represented 49% of the contract price as revised, yet only 5% of the underpinning work had been completed (*i.e.* 4 holes completed out of the 83 provided for in the contract).

The contract with the consultants for the design work on the project was also terminated and the Department engaged the services of another firm of consulting engineers. The underpinning work by direct labour was completed by the Department at a cost of £116,576.

A contract for dredging works at the harbour under Phase 1 of the development project was advertised and 5 tenders were received in June 1994. The lowest tender was £408,572 for the two-part dredging operation and the original consultants recommended awarding the contract to the firm. However, the dredging work was undertaken by the Department instead. The work covered a much larger area than originally planned and expenditure had reached £553,921 by March 1995.

Total expenditure on the project up to March 1995 was:

	£
Payments to original consultants	71,829
Payments to second consultants	8,168
Original contractor's costs for underpinning work	65,871
Direct labour costs by the Department to complete underpinning work	116,576
Dredging works carried out by the Department	<u>553,921</u>
Total	£816,365

By August 1995 the total cost incurred on the project was £1.4m. The estimated cost to completion is £2.95m and it is expected that the project will be completed in autumn 1995.

In regard to the underpinning works, I asked the Accounting Officer what steps were taken before the contract was awarded to ensure that the proposed method of undertaking the work was the most appropriate.

In regard to the dredging works, I asked the Accounting Officer how the Department ensured that the work was carried out in the most cost-effective manner where direct labour is used rather than contract.

I also asked whether the prior sanction of the Department of Finance had been obtained for the increased cost of the Phase 1 works over and above the £600,000 sanctioned in May 1994.

The Accounting Officer replied as follows:

The consulting engineers recommended the method of underpinning based on their knowledge and experience. They also commissioned a specific site investigation of the area to be underpinned.

Progress on the total project was not considered to be satisfactory and the Department intervened and assumed the design and construct role. Following an examination by the Department's engineers, it was considered that the most effective means of undertaking the dredging works would be to have works carried out directly by the Department using hired plant. The Department is aware from both direct works carried out by it and its experience with contractors of unit rates for different types of work. On the basis of this knowledge coupled with its technical expertise, the Department is well placed to make an assessment of the most cost effective way of carrying out projects. Cost-effectiveness assessments on the basis of unit rates for work are made for all works designed directly by the Department.

As regards Department of Finance sanction, the scope of the project was the subject of detailed ongoing discussion with the Department of Finance into 1995 and agreement in principle emerged that an enlarged project would be completed in 1995. Final formal sanction for total expenditure of £2.254m in 1995 was obtained in August 1995. Specific sanction for an increase of £800,000 including £200,000 for the local authority contribution was given by the Minister for Finance in March 1995.

He is satisfied given all the circumstances and taking account in particular of the shortage of engineers in the Department that the project was well managed and that when difficulties emerged the Department acted promptly and effectively to ensure that expenditure was both economical and efficient.

Subhead O. - Appropriations in Aid

*Amounts
Recoverable from
Local Authorities*

36. Reference was made in paragraph 36 of the 1991 Report to the costs of certain coastal protection works formerly undertaken by the Office of Public Works (OPW) under the provisions of the Coast Protection Act 1963 which are recoupable from local authorities. Amounts outstanding from local authorities at 31 December 1991 were as follows:-

	£
Wexford County Council	539,643
Donegal County Council	31,568
Sligo County Council	26,723
Cork County Council	6,176

In the case of Wexford County Council, the outstanding amount included arrears of £410,618 in respect of the period 1980 - 1989.

At that time the Accounting Officer said that there had been considerable efforts by OPW and by the Department of the Marine to recover the outstanding amounts and that the Department had been in correspondence with the Department of Finance seeking an alternative approach.

Since then, although the outstanding amount had been cleared by Cork County Council, little progress had been made in reducing the long-standing arrears in the other cases and the position at 31 December 1994 was as follows:-

	£
Wexford County Council	533,304*
Donegal County Council	51,528
Sligo County Council	33,044

* includes the 1980 - 1989 arrears of £410,618.

Further amounts were outstanding at 31 December 1994 in respect of Wexford County Council's agreed contribution towards the cost of capital development works at Kilmore Quay of £132,584 and beach refurbishment works at Rosslare Strand of £180,517.

In response to my inquiry, the Accounting Officer informed me that efforts had been made by the Department to recover coast protection maintenance moneys from local authorities but despite written requests in the period November 1992 to January 1995, the local authorities had made no effort to respond. When the matter had been raised informally with local authority officials the response had invariably been that, with the abolition of rate support grants, sufficient funding was not available to pay for these works. Sligo County Council had formally advised of their inability to pay the sums demanded. As part of the correspondence, the Department had also requested the local authorities' views on how the maintenance works could be dealt with in the future but no such views were offered. In June 1995, the Department had advised the local authorities, with the exception of Wexford County Council, that in default of an agreement being reached on the payment of arrears, the Department may request the Minister for the Environment to rule in the matter or seek an order from the Department of Finance to abandon the works in question. At the same time the local authorities had again been invited to give their views on how the Department should deal with such works in future and Donegal County Council had indicated that it hoped to furnish, at an early date, proposals regarding payment of arrears and future handling of the works.

The Accounting Officer explained that the position with regard to Wexford County Council was somewhat different to the other authorities. Payments for maintenance works had been made two years in arrears of the works and the Department would have expected payment in 1994 for the 1992 works, but this did not materialise. The Council was in negotiation with the Department with regard to funding for two major schemes at Kilmore Quay and Rosslare Strand and, given the large costs associated with these projects, the Council had sought to agree a scheme of phased payments and that the recoupment of current maintenance moneys be tied into this arrangement. The matter had been under discussion for a considerable period and agreement had now been reached that the work be paid for over a five year period. With regard to the arrears in respect of pre-1990 works, Wexford County Council had maintained that when the work had been carried out prior to 1990, no reference had been made to the Council in relation to the works being undertaken or to the costs involved. While the Council accepted that the moneys are outstanding, it advised that, given its financial position and lack of rates support grants, it was not in a position to pay the full amount of the pre-1990 arrears. It had offered to pay 50% of the outstanding arrears linked to the phased payment agreement. The Department will put this proposal to the Department of Finance for consideration.

In response to my inquiry as to why the Department continued to undertake further works on behalf of the Council despite its failure to clear the arrears, the Accounting Officer stated that this arose in view of the fact that discussions had been ongoing with Wexford County Council regarding the method by which the Council would pay for all works. Moreover, as the Department has the responsibility for the maintenance of certain coastal protection works, failure by it to carry out such works could increase the risk of litigation against the Minister in the event of accidents occurring.

Subhead L.3 - Fund for the Payment of Ex-Gratia Awards to Certain Former Employees of Irish Shipping Ltd.

Ex-Gratia Lump Sums

37. Reference was made in the 1984 and 1986 Reports *inter alia* to the liquidation of Irish Shipping Ltd. (ISL) in November 1984. In August 1985, the Government approved *ex-gratia* payments of pensions to 48 pensioners of ISL from the Marine Vote.

In December 1993, the Government approved the making of *ex-gratia* lump sum payments to former employees of ISL and authorised the Minister for the Marine to arrange for the drafting of a Bill to provide the necessary legislative basis for such payments, as well as for the continued *ex-gratia* payment of pensions to former pensioners of ISL.

The Irish Shipping Limited (Payments to Former Employees) Act 1994 enacted in May 1994 provided that lump sums were payable on application to former employees of the company, calculated on the basis of three times the former employee's weekly remuneration and on the number of years eligible service with the company as defined by the Redundancy Payments Act 1967 subject to a maximum of £50,000 for any individual applicant. Applications for lump sums had also to be received within 12 months *i.e.* May 1995. Notwithstanding the Government decision, no provision was made in the Act for payment of pensions to the former pensioners of the company and these continue to be made on an *ex-gratia* basis.

The Minister for the Marine set up a committee, as provided under the Act, comprising representatives of the Departments of Finance, Marine and

Enterprise and Employment and the Revenue Commissioners, to investigate applications from former employees and to ensure that each applicant or their legal representative qualified for payments under the terms laid down in the Act before payment was made.

Up to 30 June 1995, a total of £3,161,066 was paid in lump sums in respect of 313 former employees or their representatives.

Vote 31. -
Agriculture and
Food

FEOGA Guarantee Expenditure

Disallowance by EU 38. Previous Reports have referred to the financing of the Common Agricultural Policy (CAP) by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (FEOGA) and the fact that expenditure by FEOGA is separate from the Vote transactions shown in the Appropriation Account. Each year an account is compiled by the Department setting out all FEOGA expenditure for the FEOGA financial year ending 15 October. The reported expenditure is subsequently audited by the Commission of the European Union and should amounts claimed from FEOGA be disallowed or adjusted, they are made good from Subhead M.5. of the Vote.

Where there is disagreement between the Commission and the Member State on certain proposed disallowances, the matter may be referred to the new Conciliation Body which was set up in 1994 as part of a package of procedural changes aimed at streamlining the clearance of FEOGA Accounts procedures. The Conciliation Body holds a hearing on any case referred to it and meets the Commission and the Member State separately as part of the process. It subsequently issues a recommendation, which is not binding on either the Commission or Member State. The Commission subsequently takes a decision whether or not to finance the expenditure in question but the Member State has the right to appeal the Commission decision to the Court of Justice of the European Union.

Under the new format of the Appropriation Account, liabilities under each subhead in the Vote must be shown in the Account. At the year end, disallowances amounting to £109,925,140 had been notified to the Department by the Commission Services but had not yet been paid to FEOGA and thus are reflected as liabilities under Subhead M.5. in the Account. These liabilities are as follows:

	£m
Intervention Beef	74.264(*)
Beef Tendering Procedures	18.475
Premia Schemes	2.060
Valuation of Beef Stocks	9.109
Clearance of 1991 Accounts	5.956
Legal Settlement	0.061
	<u>£109.925m</u>

(*) reflects doubling in 1995 of 5% correction proposed in 1994

The Department has referred the disallowances in respect of the Intervention Beef and Beef Tendering Procedures to the Conciliation Body. The Department has been informed by the Commission Services that, having considered the provisional conclusions of the Conciliation Body on the issue of the Beef Tendering Procedures, it cannot agree to reduce the penalty at this stage. The hearing in respect of the Intervention Beef disallowance has not yet taken place.

Export Refunds

39. Export refunds are paid by the Department of Agriculture, Food and Forestry on behalf of the EU FEOGA guarantee fund. They are payable on the export from EU countries to non-EU countries of Common Agricultural Policy (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 export relevant goods, an exporter must obtain a licence from the Department which allows exports, up to a stated quantity, within a specified time. A bank guarantee, or cash deposit for portion of the value of this quantity, must be supplied by the exporter. The licence must be returned to the Department within 6 months of its last day of validity, at which point the bank guarantee or cash deposit will be released.

The values of export refunds paid in 1994 were:

	£m
Beef and Veal	443.6
Dairy Produce	74.0
Cereals	3.1
Processed Products	27.2
Other	1.2

Physical control and verification procedures relating to the export of the goods from Ireland are administered by the Customs and Excise Branch of the Revenue Commissioners. The exporter prepares a Single Administrative Document (SAD) which declares the types and quantities of goods to be exported. Customs and Excise procedures are designed to give assurance that the goods exported are as declared and that they have been transported from this country.

The Department receives endorsed copies of the SADs from Customs and Excise as evidence verifying the export of goods. On receipt of these documents the Department may make advance payment of the export refund. In order to avail of advance payment, the exporter must provide security in the form of bank guarantee for 115% of the value of the refund. However, the Department will require further documentation depending on where and how goods are exported. When all requirements have been met, payment will be made or the security will be released where advance payment was made.

In the course of an audit of export refunds paid for dairy produce, it was noted that in two cases, duplicate advance payments, amounting to £238,442, had been made to an exporter on foot of endorsed SADs received from Customs and Excise showing that the same goods had been exported, although from two different ports. In both cases the Department was made aware of the overpayments by the exporter.

It was also noted that the Department had separately identified a number of smaller cases of duplicate SADs which had been detected by vigilant staff.

In relation to my concern regarding the control procedures operated by his Department and the Revenue Commissioners, the Accounting Officer pointed out that had the duplicate advance payments not been brought to attention by the exporter, they would have been detected on examination of shipping documentation which is required to be submitted to the Department by the exporter. When this documentation has been examined, advance payments are regularised and the security amounting to 115% of the value of the export refund is released or forfeited as appropriate. In both cases of duplicate payment the additional security of 15% has been forfeited.

He informed me that, following computerisation of the registration of SADs from September 1994, any duplicate SAD numbers submitted for advance payment by the Revenue Commissioners to the Department would be detected and thus the possibility of duplicate payments in the circumstances applying to one of the instances of duplicate payment has been eliminated. He also stated that further enhancements to the export refund computer system were currently being considered to identify cases where the same consignment is included on SADs with different numbers. He pointed out that, in addition to the existing 15% penalty, with effect from 1 April 1995, the submission of duplicate SADs can attract penalties of 50% to 200% of the value of the export refund in addition to the recovery of the export refund paid.

In relation to Customs and Excise procedures, the Revenue Commissioners indicated to the Department that these were isolated though very regrettable instances and that the duplicates arose because procedures for checking that containers had been received into the compound, before processing export documents for submission to the Department for payment, were not followed at one Customs Station. Normal procedures also require that a check be carried out to ensure that containers are loaded on board the export vessel. However, this check was not carried out at this Customs Station, because of the volumes involved, physical difficulties and danger to staff but a post-export check of shipping manifests was carried out on a spot check basis only. After the errors came to light, revised procedures were put in place at this Customs Station for checking that CAP goods in respect of which export documents are presented are actually exported from that Station. Moreover, a full post-export verification check is now carried out against ships' manifests to ensure that all containers of CAP goods eligible for export refunds are accounted for and have been exported. In addition, the Revenue Commissioners, being conscious of the need to ensure that effective control arrangements are in place to govern CAP exports, have set up a special CAP audit function in 1994 to monitor the adequacy of the control system and to ensure that controls are being properly implemented.

Arable Aid Scheme

40. The Arable Aid scheme began in Ireland in 1993 under EU regulations. The purpose of the scheme is to compensate tillage farmers for the loss of revenue from selling their produce on the open market, while encouraging them to reduce crop output by engaging in set-aside. The scheme targets both small and large arable farms. The small farm scheme is designated the Simplified Scheme while the large farm scheme is designated the General Scheme. Grants paid under the scheme are fully funded by the EU. A total of £65m was paid out in 1994 which comprised £19m for the Simplified Scheme and £46m for the General Scheme.

An audit carried out by my staff on 1994 expenditure under the scheme gave rise to the following observations:

Overpayments

- (a) The Simplified Scheme entitles the applicant to a maximum grant of £3,144. The audit detected fifty applicants who had been paid in excess of this maximum resulting in overpayments of £15,247.
- (b) Applicants are prohibited from splitting their holdings to improve the value of the grants paid. The Department identified a number of breaches of regulations which resulted in overpayments of £16,541 for 1993. The

audit identified three of these applicants as having been paid subsequent grants amounting to £6,354 without deduction.

- (c) A condition of the scheme is that applicants may be subject to administrative checks or on-farm inspections to ensure compliance with the rules and conditions of the scheme. It was noted that inspection results which would have disqualified nine applicants from the scheme were not taken into account, resulting in overpayments of £8,949.
- (d) For the 1993 scheme, there were overpayments of £18,746 due to computer programming errors and £9,086 due to duplicate applications, which had not been recovered at the time of audit .

The Accounting Officer replied as follows:

The Department was writing to all applicants identified as having been overpaid and is requesting refund of the overpayments. If the sums involved are not refunded the Department will deduct them from future payments due to the people involved under the arable aid and livestock schemes.

With regard to the problems with the computer program, an incorrect alteration in 1994 had permitted the overpayments to occur but this had been corrected.

Inspections

The relevant regulation requires that inspections be the subject of a report setting out in particular, the reasons for a visit, the areas measured and the methodology used. It was noted that a formal reporting system had not been implemented by the Department and that written reports were prepared only in exceptional cases. One consequence of this was the type of overpayment referred to at (c) above. It also appeared that the inspection programme was not sufficiently targeted to minimise the risk of ineligible payments.

The Accounting Officer replied as follows:

A separate inspection report was used in 1993. However, this involved transcription of all data from the application form to the report. This raised the possibility of errors in transcription. In 1994, a different approach was taken in that the application form provided spaces for reporting by just ticking or entering corrected areas as appropriate. It has been decided to revert to the idea of a separate report again in 1995.

The Department believes that the level of inspections carried out is satisfactory and in accordance with the relevant regulations. It is obliged to carry out inspections on at least 5% of applications. In 1993 and 1994, it carried out inspections on 14% and 12% respectively - some of these were by remote sensing with subsequent on the spot inspections. In addition, the Department concentrated inspections on those cases attracting the higher subsidy rates. Files where difficulties were noted in 1993 were inspected again in 1994.

The regulation stipulates that files be selected on the basis of risk - such as amount of aid, number of parcels of land, changes from the previous year, findings of checks in previous years *etc.* However, there is no agreed system of risk weighting in place yet. Effectively, there is no way of assessing the appropriateness of the selection system other than by trial and error over a number of years. The Commission admits that the risk analysis system is imperfect and has indicated that an appropriate study will be undertaken when time permits.

Tax Clearance

It is a Department of Finance requirement that all grants are paid subject to tax clearance procedures. These procedures require that for grants between £500 and £5,000, the paying Department is required to receive the applicant's tax reference number. For grants of £5,000 or greater, the paying Department must receive a tax clearance certificate from the Revenue Commissioners. In 1994, there were 10,982 cases where grants were between £500 and £5,000 and 3,075 cases where grants were greater than £5,000. This requirement was not, however, invoked by the Department as a condition of the scheme for either 1993 or 1994.

The Accounting Officer replied as follows:

The Department understands from the Department of Finance that tax clearance procedures apply only to payments from EU Guidance Fund and do not apply to payments from the FEOGA Guarantee Fund from which the Arable Aid Scheme is financed. The EU Commission has made it clear that it will not accept these procedures applying to premium and aid schemes which are fully financed from the EU.

Computer Controls

An examination of the computerised certification system for the arable aid schemes brought to light that there was inadequate separation of the functions of setting up a grant record and the authorisation of payments and that summary data for calculating payments in respect of 350 cases had been inadvertently deleted from the computer masterfile.

The Accounting Officer replied as follows:

The existing controls provide for a payment schedule to be supplied when a payment run has been requested and this schedule must be cleared by Cereals Division before payable orders are printed. However, arrangements are being made to have the separation of functions in relation to inputs and payments authorisation in place for payments under the 1995 scheme.

The loss of data was due to a programming error which had since been corrected. The data that had been overwritten is still available from the application forms and a program will be written to allow the Division to re-enter the data. The existing system prohibits the amendment of an application once a payment has been made on that application.

Notwithstanding the fact that the Department is satisfied that all systems, including programs, data and equipment are secure from unauthorised use, a consultancy study on computer security will soon be tendered for.

Remote sensing

Remote sensing using satellite imaging is used as an inspection mechanism to determine qualifying acreage under the Arable Aid scheme. The Department adopted a system of remote sensing in addition to inspections carried out by its own staff. The cost of using this system was £323,412 in 1993 and £200,000 in 1994 and was borne in full by the EU Commission. The EU propose to fund 50% of the cost for the period 1995 to 1998.

An examination of the results achieved by remote sensing methods indicated that the system, as an inspection device, may not yet be fully effective. For example, in 1994, a sample of 1,016 cases were examined by remote sensing. Of these, 74 cases were indicated to be excluded from the scheme. The Department is required to inspect all rejections reported by remote sensing. A review by the Department revealed that only 11 of the rejected cases should have been excluded. The Department was also required to complete a 7% check on the applicants accepted by this system, but only 3% were inspected .

The Accounting Officer replied as follows:

With regard to remote sensing as a tool for verifying the eligibility of claims, research and development is ongoing and the methodology is improving all the time. On the question of accuracy, both the Department and the Commission are aware of the current limitations of remote sensing. Accordingly, no application can be rejected on the basis of remote sensing alone and must be followed up by an on-the-ground inspection. The Department is satisfied with the quality of the results for the following reasons:

- it is a deterrent,
- it is unobtrusive,
- it provides an overview of an entire holding,
- it can offer reference period control particularly for the 1 year set-aside rule, the 5 year eligibility rule and rotational set-aside.

With regard to the level of checking, it is important to have rejected applications inspected while the crop or its stubble is still in the ground. Once the ground has been ploughed an inspection is not feasible. Due to time constraints as a result of a problem with satellite image correction in 1994, only 3% of accepted applications were checked and the Department's effort was concentrated on checking all rejected applications and a sample of doubtful ones. The Department proposes to review the operation of the remote sensing control later this year when the 1995 contract is completed. For 1995, the Commission has dropped its recommendation to inspect a sample of applicants accepted by this system. All of the Commission's other recommendations have been implemented by the Department and every effort will be made to continue to do so.

Subhead H.2. - Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards

Dissolution of District Milk Boards

41. The Dublin and Cork District Milk Boards were established in 1936 and 1937 respectively, under the Milk (Regulation of Supply and Price) Act 1936 to regulate the supply of milk for liquid consumption in their respective areas. Over the years the Boards also developed ancillary business outside their statutory remit, in the areas of artificial insemination of cattle, milk recording and mastitis control and in this connection had acquired several properties.

In April 1986 the Commission of the European Communities found that the activities of the Boards were not compatible with the provisions of Article 30 of the Treaty of Rome. After consultation with the EU Commission about how best to ensure regularity in supplies of drinking milk for Irish consumers, the Government decided in July 1988 to wind up the Boards and replace them with a National Milk Agency and to sell their ancillary businesses to private sector

interests. A Bill to dissolve the Boards was initiated in the Dáil in 1991 and enacted in October 1994.

Following the enactment of the Milk (Regulation of Supply) Act 1994 an Interim Board was established by Ministerial Order on 5 December 1994 with the power to carry on any business activities carried on by a Milk Board, discharge liabilities and sell as a going concern any business of those Boards. The two Milk Boards were dissolved on 30 December 1994 and the National Milk Agency was established on that date also. At dissolution, 138 staff were in the employment of the Boards.

A voluntary early retirement scheme with terms analogous to those applied to the Public Service Early Retirement Scheme in 1987-88 was offered to the staff of the former Milk Boards. 52 former staff have availed of the scheme and have received nearly £1m in lump sum payments from Subhead H.2. Ongoing pension payments amounting to approximately £300,000 per year are also payable from the Vote. A staff contributory pension scheme was operated by the Boards and contributions were paid into managed superannuation funds. These funds (£4.5m approximately) will be transferred to the Exchequer.

81 staff moved to the private sector businesses which have taken over the former ancillary services of the Boards. The accumulated superannuation entitlements of 69 of these former staff have been preserved and they have been given guarantees of opting for re-employment in the public sector in the event of their being made redundant as a result of further rationalisation or business failure on the part of their new employers. 5 staff transferred to the National Milk Agency.

The assets of the Dublin and Cork District Milk Boards were sold by tender in April and May 1995 respectively, realising in excess of £3.95m. Assets with an estimated value of £0.25m remain to be sold. £1.5m has been paid to the Exchequer with the remaining moneys being held until all liabilities have been met. Costs in excess of £70,000, mainly for legal and consultancy costs, were incurred by the Department of Agriculture, Food and Forestry in connection with the dissolution up to June 1995. In addition, similar costs in excess of £30,000 were met by the Interim Board.

Subhead M.3. - Aids to Farmers in certain Less Favoured Areas

FEOGA Guarantee Expenditure - Premia Schemes

Operation of Schemes

42. The Department of Agriculture, Food and Forestry administers a number of Headage and Premia Schemes. For the purposes of carrying out my examination of the operation of these schemes for 1994, copies of a number of computer files were obtained and subjected to computerised analysis and extraction procedures.

As a result of these examinations, the following matters came to light:

New applicants

Department guidelines require that all new applicants must have their herds inspected. A comparison of data for 1993 and 1994 revealed approximately 1,300 applicants for 1994 for whom there were no 1993 applications recorded. An examination of inspection codes indicated that in 305 of these cases no inspection had been carried out by the Department up to the date of my audit in

February 1995. Out of a sample of thirteen cases selected for further examination of the relevant documentation, it was established that nine were new applicants who had not been inspected and four had previously received Cattle Headage payments.

The Accounting Officer replied as follows:

As 84% of new applicants in 1994 had been field inspected a fair degree of coverage had been achieved by the Department within limited resources. Since the period for which herdowners are required to retain animals for inspection had long expired it would be pointless to now field inspect the remaining 16% of cases. However, the Department's policy is that all new applicants should be field inspected in the future and a new system will be in place from late 1995 which should eliminate the possibility of non-inspection.

Penalties

Penalties involving a one or two year disqualification from the particular Headage or Premium Scheme may be applied where a herdowner is found to have submitted a seriously negligent or fraudulent application.

It was noted that due to a delay in entering details of penalties into the computer system, advance payments, amounting to £10,740, were made in seventeen cases where disqualifications had been imposed. It was also noted that details of a further twenty one cases involving disqualification had not been input to the computer system at the time of audit.

The Accounting Officer replied as follows:

The introduction of extremely complex CAP Reform Regulations in 1993 had put tremendous pressure on all areas of the Department dealing with the payments under Premia and Headage schemes. Since it was not considered possible to meet the payment targets by processing cases fully it was decided to make a simplified advance payment with the consequential risk that incorrect payments would be made. All of the overpayments identified will be monitored and recovered from any other 1994 and 1995 payments due. From 1995 onwards, one and two year penalties will be input direct by local offices and consequently there should be no recurrence of the problem in the future.

Eartags

Special Beef Premium and Deseasonalisation Slaughter Premium is payable on male animals. Accordingly it is not possible for the same animal to be eligible for both Special Beef Premium/Deseasonalisation Slaughter Premium and Suckler Cow Premium. A file matching exercise revealed 172 identical eartag numbers on the Slaughter Premium file and the Suckler Cow file and 591 identical eartag numbers on the Special Beef file and the Suckler Cow file.

As a check on these findings, nineteen cases were selected for further examination. In five of these cases it was found that payments of Suckler Cow Premium and Special Beef Premium/Deseasonalisation Slaughter Premium had been made in respect of the same eartag number in 1993 and in 1994.

The Accounting Officer replied as follows:

As the 763 cases of apparent duplicate eartag numbers found on audit represent less than 0.35% of the cases examined the problem is not significant. Because

the risk was perceived to be low the Department had not put in place a program for crosschecking male and female eartag numbers. However, such a program will be put in place from 1996 onwards. Although eartag numbers contain a check digit, mispunched numbers can still be accepted by the system in certain cases and it is possible that some of the cases found on audit may have arisen for this reason rather than from double claiming. Double punching of eartag numbers, introduced from 1995, will continue so as to reduce the incidence of mispunching to a very low level. Nevertheless, each case detected on audit will be investigated and appropriate action taken.

Herd numbers

Herd numbers are allocated by the Department and a file of authorised herd numbers is maintained. During the course of audit a number of herd numbers were found on the Headage master file which were not on the Department's farmer database of authorised issued numbers.

As any herd number on a Headage master file represents a record on foot of which a payment may be generated, it appeared that the Department could be exposed to the risk of erroneous or irregular payments.

The Accounting Officer replied as follows:

Checking that an active and real herdowner exists on the Department's farmer database is one of a number of checks carried out prior to making a payment and there was no danger of a payment being issued on an invalid number input to the Headage master file. The errors which allowed the creation of invalid records on the master file have been rectified.

Audit transaction reports

An essential control over the continuing completeness and accuracy of data held on computer masterfiles is the checking and approval of all updates and amendments in order to ensure that no erroneous or unauthorised entries have been made.

For 1994 Headage and Premia schemes, application details input to computer records formed the basis on which payment was made. Audit transaction reports are produced for all such amendments and distributed to the relevant local office. During the course of audit in two local offices it was found that these listings were not being checked for completeness and accuracy of the amendments.

The Accounting Officer replied as follows:

Up to now the Department has concentrated on checks prior to authorisation of payment including the separation of duties and supervisory review of a specified level of processed applications. However, the entire checking procedure has been reviewed with local office managers at some length and a circular on how checks might be carried out with the resources available has been issued. A comprehensive circular which, *inter alia*, will cover the systematic checking of audit transaction reports is expected to be issued by September 1995.

Overpayments

43. Reference was made in previous Reports to overpayments on the 1989 and 1992 Cattle Headage Schemes.

The terms and conditions relating to 1994 Headage and Premia applications stated that overpayments could be recovered by deduction from any other payment due by the Department of Agriculture, Food and Forestry. Overpayments are recorded on computer file to facilitate deduction from subsequent payments.

As part of the 1994 audit of Headage and Premia payments, an examination of the recovery status of certain recorded overpayments was carried out. As a result of this examination, the following came to light:

- (a) the file of 1989 Cattle Headage overpayments included 73 herdowners who were recorded as still owing £9,265 in respect of overpayments, but who had been paid £33,949 in Premia Payments in 1994.
- (b) the file of 1992 Cattle Headage overpayments included 87 herdowners who were recorded as still owing £30,596 in respect of overpayments, but who had been paid £40,077 in Headage and Premia payments in 1994.
- (c) The file of 1993 Cattle Headage overpayments recorded 682 herdowners who had been overpaid £165,971. Of this amount, £20,463 was recouped from 1994 payments to 113 herdowners and £9,067 related to 57 herdowners who had received no 1994 payments at the time of audit. However, the remaining 512 herdowners who were recorded as still owing £136,441 had been paid a total of £1.18m in Headage and Premia payments in 1994.
- (d) Overpayments on the 1993 and 1994 Cattle Headage schemes as at 31 March 1995 amounted to £273,579 and £978,793 respectively.
- (e) The Department was unable to provide a computer file of 1993 Premia overpayments because the computer data was unusable. In order to reconstruct the file, the Department provided listings to each local office and requested that the overpayments listed be manually verified. When the corrected lists were returned, confirmed overpayments were entered into the 1994 overpayments file. It is not possible to distinguish 1993 overpayments from 1994 overpayments recorded on this file. The total recorded Premia overpayments for 1993 and 1994 at the end of March 1995, amounted to £162,432. As a result of the difficulties with the 1993 data file, no deductions in respect of 1993 Premia overpayments were made from 1994 payments to herdowners up to the time of my audit in March 1995.

I asked the Accounting Officer why recorded Cattle Headage overpayments had not been recouped from subsequent Headage and Premia payments made to the same herdowners and whether any revised procedures had been implemented, or were proposed, so as to ensure that overpayments were promptly deducted from subsequent payments to the same herdowner. I also asked why the level of overpayments was so high on the 1994 Cattle Headage scheme. Furthermore, I asked whether the Department had discovered the cause of the problems with the data held on the 1993 Premia overpayments file, what security and internal control systems were in place to ensure the continuing accuracy and completeness of computer files and whether the Department was satisfied that these are adequate to safeguard all standing data and masterfiles.

The Accounting Officer replied as follows:

The reasons for the non recovery of outstanding headage overpayments were:

- (a) the Department's systems for recovery of overpayments had not been fully developed
- (b) 1993 overpayments were not input for recovery from 1994 advance payments and consequently advance payments were made to applicants who had been overpaid previously and
- (c) some applicants have gone out of farming and the Department will have to take legal action to recover the overpayments.

Revised procedures for the prompt deduction of overpayments are being introduced from 1995 to allow for the deduction of overpayments from both advance and final payments..

High levels of overpayments were recorded on the 1994 scheme because of the high (85%) advance rate for headage payments and because advance payments were made before applications had been fully processed and exhaustively checked. By mid August 1995 approximately £810,000 remained outstanding, but this is subject to change as checking continues.

The problems with the data on the 1993 Premia overpayments file arose in essence from initially incorrect information and not from interference with the files, intentional corruption or accidental damage. The Department has security and backup systems designed to ensure the continuing accuracy and completeness of computer files which would allow for the reconstruction of any corrupted file. In addition, security and internal controls in place include control of access to the system via passwords, levels of access and audit recording of updates and validation of data input.

Area Aid Applications

44. Commission Regulation (EEC) No. 3887/92 requires that applicants for aid under Suckler Cow Premium, Special Beef Premium and Headage schemes must submit an Area Aid application in which they declare their forage area. The Department uses this information to verify headage and premium applications and to calculate stocking densities. In the case of the premium schemes, only applicants with more than 15 livestock units are required to submit Area Aid applications.

Applications for 1994 Area Aid had to be submitted by 29 April 1994. After that date applications were acceptable up to 19 May 1994, but with a reduction of 1% in any grants payable for every working day late, up to a maximum of 13%. When the applications were received by the Department at its offices in Castlebar they were placed in postbags, each of which was marked with the date of receipt. For operational reasons the bags were transferred to the Department's headquarters in Dublin where the applications were then recorded on computer files and dated with the dates marked on the postbags.

It subsequently transpired that:

- some application forms had been mislaid. Following correspondence with herdowners for whom applications were not on hand, approximately 1,000 replacement applications were accepted when the farmers supplied proof of postage or a sworn affidavit
- in many cases the date marked on the postbags was not consistent with the dates of the application forms so that the actual date of receipt was

uncertain. For applications which had been marked as being late, the Department altered the date of receipt on the computer records to two days after the date entered on the application by the farmer.

An analysis of the computer payment records by my staff showed that:

- (a) for 224 herd numbers, headage payments amounting to £122,900 had been made up to February 1995 to farmers where the Area Aid application was recorded as having been received after the final date for receipt (19 May 1994).

A sample of 27 of these cases was examined in further detail with the following results:

- 14 cases appeared to be in respect of late applicants who, under the regulations, should not have been paid
- in 1 case a date had not been entered on the application form
- in 12 cases, although the date on the computer record was after the final date, the date on the application form was prior to 29 April 1994

- (b) for 77 herd numbers, headage payments amounting to £55,150 had been made up to February 1995 to farmers where no Area Aid application was recorded as having been received.

A sample of 39 of these cases was examined in further detail with the following results:

- in 22 cases there was no evidence that any application had been received
- in 16 cases, copy applications were subsequently received together with sworn affidavits or proof of postage
- in 1 case the application had been received under a different herd number

EU Regulations require that on the spot checks be carried out to ensure compliance with the terms under which aids and premiums are granted. For Area Aid, EU Regulations specify that on the spot checks be carried out in 5% of cases. It was noted that, at date of audit, March 1995, no on the spot checks had been carried out by the Department on the 1994 Area Aid applications.

I asked the Accounting Officer to explain the circumstances under which some 1,000 applications were mislaid and why no on the spot checks had been carried out on 1994 Area Aid applications. I also inquired as to why certain payments were made in cases where no Area Aid application appeared to have been received or was late and the numbers and amounts of overpayments which arose as a result .

The Accounting Officer replied as follows:

The Department's local offices had been unable to cope with the completely new task of receiving and processing 130,000 Area Aid applications. It was decided that from 1994 onwards Area Aid work would be dealt with elsewhere. Pending the setting up of an Area Aid Unit, 1994 applications were accepted in the Castlebar Office first, then transferred to Agriculture House for processing there by some staff and later transferred to Hume House, Ballsbridge, when the Area Aid Unit proper was set up there. This double transfer of papers, carried out under severe time pressure and involving a very large amount of "bagging"

of applications and the maps accompanying them, led to the strong possibility of Area Aid applications being lost or mislaid or mispacked in transit between the various locations. During the rest of 1994 the Area Aid Unit was under tremendous pressure to process the very large number of Area Aid applications received in time for making payments due to farmers. As a result of this once off chain of events the Department accepted the date entered on the application by the farmer or certain other evidence that the application had been lodged in time. Such flexibility was applied because of the once off problems in 1994 and certainly would not be applied in 1995 or subsequent years. 1995 applications had been received in one location, individually date stamped and there had been no repetition of the 1994 problems.

For 1994 applications, inspections were deferred to 1995 because of pressure of work on the new Area Aid Unit and the Inspectorate. However, by early August 1995 the number of cases inspected was above the 5% required by EU Regulation. The carrying out of the inspections before livestock aid payments for the year are made was regarded as essential to ensure that any reductions in such payments arising from Area Aid inspections can be applied at the right time.

Regarding the cases where no application had been received or was late, it was agreed that no headage payments should have been made in such cases. The relatively small number of cases found arose from a problem in dealing with claims for split holdings which had since been resolved and from delays in finalising procedures to deal with late Area Aid applications that would not be allowed to recur. As soon as it becomes available, information as to the number and amount of overpayments which arose would be forwarded.

Subhead M.9. - Operational Programme for Rural Development

EU Funding not maximised

45. Structural Funds are designed to support the European Union's aim of strengthening economic and social cohesion and reducing disparities between the various regions. FEOGA moneys are one of a number of funds which operate on a co-ordinated basis through a five-year Community Support Framework (CSF) established in each region by agreement between each Member State and the Commission.

Those aspects of the CSF for the period 1989-1993 relating to rural development in Ireland were covered by the Operational Programme for Rural Development (OPRD) which was approved in December 1990.

The overall objective of the rural development programme was to maintain and strengthen the rural community, to improve the quality of life and to foster a sense of community identity among people living in rural areas. It provided that FEOGA would meet 60% of the expenditure while the Department of Agriculture, Food and Forestry would meet the balance. All funds provided under the programme are disbursed by the Department and charged to Subhead M.9. Recoupment from the EU is credited to Subhead N.23.

The OPRD covered a multi-sectoral range of measures aimed at stimulating rural development and was co-ordinated by the Department. One of the measures was an Alternative Enterprise Scheme which provided for the payment of grants to farmers and other rural dwellers towards the cost of enterprises outside the mainstream of Irish agriculture. In order to encourage diversification provision was made for the cost of promotion.

One of the features of the OPRD schemes was that budgetary targets could be reviewed and the Department could make representations to the monitoring committee of the EU to redirect funds to cover expenditure shortfalls that may have occurred in other areas within certain limits and time constraints.

As the national body for the provision of advisory, training and development services for the agriculture industry, Teagasc was given the responsibility for promoting interest in the schemes and for advising persons who may have wished to participate.

In 1990, Teagasc estimated the cost of these activities over the period of the programme to be £2.6m – £1.6m being provided by FEOGA and the balance of £1m being funded by the Exchequer. The FEOGA contribution was channelled through the Vote each year while Exchequer funding was provided through Teagasc's annual grant-in-aid. To qualify as allowable expenditure under the scheme, Teagasc was to have spent the moneys in the period from 8 August 1990 to 31 December 1993.

Teagasc established systems and procedures to identify expenditure related to the promotion of the Alternative Enterprise Scheme and assured the Department that these controls were adequate to satisfy the EU claim and audit requirements. In October 1991, Departmental officials inspected the Teagasc systems and satisfied themselves with regard to the procedures and work records which were to be used by Teagasc for the purpose of this scheme.

Teagasc produced reports between 1990 and 1993 which indicated expenditure for the period to be £2,559,700 which was in line with budget expectations. However, in October 1994, when the Department requested a final claim figure for submission to the EU, total eligible expenditure incurred by Teagasc was revised down to £2,057,185.

The Department sought an explanation for the revised figure and was advised by Teagasc that, although the originally declared expenditure had been incurred, not all of the moneys expended were correctly chargeable to the promotion of the Alternative Enterprise Scheme, due to administrative and financial recording errors, resulting in the underexpenditure of £502,515.

Had the underexpenditure of £502,515 by Teagasc been reallocated to some other eligible scheme it would have been funded by the EU at a recoupment rate of 60%. The State, therefore, incurred a real loss of £301,509 because aid to this amount could have been reallocated to other schemes where there had been overexpenditure.

Bearing in mind that it is the Department's responsibility as the certifying agency to satisfy itself as to the proper recording of expenditure and the accuracy of the claimants' records and that one of the duties associated with this task is to be satisfied that the claims are properly and accurately compiled, I asked the Accounting Officer why the Department approved the systems and records which were maintained by Teagasc and were eventually found to be inadequate for the purpose of compiling accurate claims for funding from the EU and why any shortcomings in the recording of eligible expenditure by Teagasc were not identified earlier in the programme in the course of the Department's examination of interim claims.

I also asked whether the Department had adequate monitoring procedures to identify shortfalls in expenditure targets so that EU funding could be redirected to other schemes and what steps the Department has taken in order to eliminate the weaknesses in monitoring and control and to ensure that in future full advantage will be taken of joint funding schemes.

The Accounting Officer replied as follows:

The system of recording work, on which claims submitted by Teagasc were based, was not of itself the problem. Teagasc advisers recorded visits to farmers in diaries and identified the purpose of each visit by a code, with a particular code being used for visits under the OPRD sub-programme. These diaries were countersigned by Teagasc Chief Agricultural Development Officers (CAOs) and formed the basis of the expenditure returns used for the preparation of claims under the EU programme.

The expenditure returns submitted by Teagasc for the years 1990 - 1993 inclusive suggested that virtually the full allocation would be expended. The Department had repeatedly requested Teagasc to submit a final claim and this was finally submitted on 28 October 1994. It was at this stage that Teagasc reported that the full allocation could not be claimed. Teagasc informed the Department that the underclaim arose when Teagasc CAOs, although satisfied that the full programme of work had been carried out, had decided, after the event, that they were not certain that advisers had used the correct codes for each farm visit and were not prepared to certify all diary entries attributed to the sub-programme. As a result, the final claim submitted to the Department was proportionally reduced.

The Department's examination consisted of an arithmetical check of the Teagasc claims and supporting documentation together with some visits to Teagasc centres to examine base documents. The procedure is satisfactory provided correct codes are used. The Department's examination could not detect errors in diary entries which were the responsibility of the individual adviser and CAO.

The Department has had meetings with the Teagasc Director and senior management and has been assured that diary entries will be monitored fully by CAOs. In addition, a schedule of visits to Teagasc centres by the Department's State Bodies Division and Internal Audit Unit is being drawn up. However, such visits could not deal with the matter of advisers using incorrect codes in diary entries. In an effort to improve the situation Teagasc management, in consultation with the Department, has redesigned the diaries giving a separate line for each activity rather than identifying the activity by code only. The new diaries have been in use since 1 January 1995.

**Vote 32. -
Forestry**

Excess Vote

46. This Appropriation Account shows excess expenditure of £44,251 over the gross estimate and a surplus of Appropriations in Aid of £3.529m. I asked the Accounting Officer to explain the circumstances which gave rise to the excess and what measures he proposed to prevent a recurrence.

He informed me that the excess resulted from a greater level of expenditure than had been anticipated under Subhead C. The excess had its origins in a Supplementary Estimate in December 1994 which reduced the provision for Subhead C. by £9.657m, mostly as a result of reduced afforestation activity attributable to delayed EU approval for improved afforestation grants. In the event, this reduction proved to be slightly excessive and when a number of claims under other grant schemes matured for payment earlier than expected, viz. in December 1994, the mature liabilities were discharged in accordance with government financial procedures resulting in an excess vote. He stated that he proposed to implement enhanced operational and estimating procedures to prevent a recurrence.

Purchase of
Equipment / EU Aid

47. The Legal Metrology Service (formerly the Weights and Measures Service) was set up under the provisions of the Weights and Measures Acts, 1878-1961 for the purpose of ensuring uniformity of measurements for trade purposes and standardisation of the methods of achieving those measurements. The service comprised a National Weights and Measures Office in Dublin, a National Metrology Laboratory administered by Eolas (now Forbairt) in Glasnevin, Dublin, and a Weights and Measures Inspectorate based in the Dublin and Dun Laoghaire Local Authorities and *ex officio* Garda sergeants in the other counties.

A consultancy study carried out by the German National Metrology Institute in August 1991 concluded that the existing Irish Legal Metrology Service was organisationally fragmented, poorly equipped and lacking the necessary technical skills or equipment essential for a modern national metrology service capable of dealing with European standards and establishing the necessary mutual confidence with other EU/EFTA Member States.

In July 1992 the Minister for Industry and Commerce approved the re-structuring of the Service with the objectives, *inter alia*, of the amalgamation of all elements of the Legal Metrology Service into one organisation; relocating the inspectorate into a regional structure with central administration; upgrading the technical expertise of the inspectorate over a period of time and upgrading the accommodation and equipment of the inspectorate to meet the present and future measuring needs of users. A Legal Metrology Group comprising representatives of the Weights and Measures Office and the former Eolas was established in July 1992 to draw up a reorganisation implementation plan.

Expenditure in respect of the reorganisation of the Metrology Service, including the purchase of equipment and the construction costs of the regional offices, qualified for European Regional Development Fund (ERDF) aid at the rate of 75% of eligible expenditure under the EU PRISMA Operational Programme. The original EU Commission Decision of 5 December 1991 directed that legally binding arrangements in relation to operations under the Programme be entered into before 31 December 1993 and payments made to final beneficiaries by 31 December 1994 in order for the expenditure to qualify for aid under the Programme. However, the Department made application on two occasions, which were granted by the Commission, for the extension of this limit which was finally set at 31 December 1994 for legally binding arrangements and 30 June 1995 for payments to beneficiaries. A maximum total of £2,634,750 in ERDF aid was approved by the Commission in April 1992.

Work on the construction of 8 regional offices in Dublin, Cork, Limerick, Galway, Dundalk, Sligo, Waterford and Athlone commenced in 1993 and by June 1995 the buildings were virtually completed. The costs incurred to 31 December 1994 were £3.23m comprising £2.06m in respect of construction costs, £1.05m in respect of capital equipment and £0.12m for computer software.

Up to 30 April 1995, only £538,000 in aid under the Operational Programme had been claimed, whereas, on the basis of eligible expenditure up to 31 December 1994, £2,424,700 could have been claimed.

In the course of an audit carried out by my officers in March 1995, it was noted that a large quantity of equipment intended for use by the Legal Metrology Service and with a total value of £371,000 was in storage at the Central

Engineering Workshops (CEW) of the Office of Public Works (OPW). Some of the items in storage had been purchased in 1992. Among the equipment stored at the CEW were fourteen motor vans, purchased in June 1994, nine of which had been damaged in a break-in at CEW in December 1994.

An examination of the Department's equipment inventory in March 1995, revealed that equipment, in respect of which payments of £166,000 had issued in 1993 and 1994, still had not been delivered by the suppliers and included 2 tractor units with a value of £90,000 purchased in January 1993. Other equipment, costing £26,000 purchased for the Legal Metrology Service, had been transferred for use by the Department's computer unit or was on loan to an outside computer agency engaged by the Department to develop the software system being introduced as part of the reorganisation programme, while equipment valued at £268,000 was in storage at the National Metrology Laboratory at the Forbairt premises in Glasnevin, Dublin. Therefore, out of a total of £1.05m expended on capital equipment, items to a value of £831,000 were in storage or had not been delivered while items valued at £217,000 were listed in the Department's inventory as being located in the Department's premises.

I sought the views of the Accounting Officer on a number of issues, including:

- the purchase of equipment before it was needed
- the security of equipment stored at third party premises
- the delay in claiming EU aid
- overall management of the restructuring project.

The Accounting Officer replied as follows:

The reorganisation of the Legal Metrology Service entailed the construction of eight new regional metrology centres, purchase of new equipment, the transfer of staff from disparate locations into a semi-state structure, enactment of legislation and the optimum use of moneys provided by the EU under the PRISMA Operational Programme. The Minister had approved the project on 31 July 1992 and in order to comply with the deadline stipulated under the PRISMA Programme, legally binding commitments for buildings and equipment had to be entered into before 31 December 1993. The purchase of equipment which required the formulation of detailed specifications and adherence to Government tendering procedures, commenced in December 1992. The project was delayed by events outside the control of the Department involving the acquisition of sites and the building of the centres thereon by the OPW and the securing of agreement with staff interests to transfer arrangements for local authority, Garda and Departmental staff. The new equipment could not legally be commissioned until the legislation is passed. It was intended that the staff issues would be resolved to enable the Government to take account of them when approving the draft legislation.

The slow progress in staff negotiations and delays in the building programme required that extensions to the Commission's deadlines be sought. The project differed from many others in that external funding was available and was subject to a time limit. The Commission recognised the considerations relating to staff and legislation in granting extensions. The modernisation programme could not be delayed until the reorganisation and legislation was completed without jeopardising the possibilities for 75% refund under the PRISMA Programme. Because of its advanced nature, the equipment could not be installed in existing accommodation. A major programme of retraining in its use both from the metrological and safety points of view was also necessary

which could only be pursued when the staff issues relating to the establishment of the new service were resolved. Utilisation of the equipment would commence when the staff negotiations were complete, legislation was enacted, the new regional centres were occupied and training commenced and it was intended to have these matters finalised by early 1996. The equipment previously held on suppliers' premises had since been delivered to the Department with the exception of the two tractor units which are registered in the Department's name and are stored securely indoors on the supplier's premises. All equipment in storage in CEW is stored indoors with the exception of the motor vans which have been moved to a more secure location and fitted with alarms.

Due to the priority deployment of staff to work in other areas there was a delay of some months in effecting the drawdown of ERDF funds in the latter part of 1994. Due to the delay in the Legal Metrology project, the PRISMA Operational Programme as a whole has not been finalised and the consequential effect is a shortfall of EU aid received to date. The outstanding aid will be made available some months after the completion of the legal metrology project. The project's completion time has currently been extended to 30 June 1995 and a further extension to 31 December 1995 has recently been requested from the Commission. If this is granted and no further extensions are necessary, it is estimated that the final drawdown of EU aid will occur around March 1996.

Following an external evaluation of the PRISMA Programme undertaken in March 1994, on behalf of the EU Commission, the Legal Metrology project was highly commended for its contribution to the improvement of metrology and testing infrastructure in Ireland.

**Vote 35. -
Tourism and
Trade**

Subhead A.7. - Consultancy Services

***Review of Bord
Fáilte Éireann***

48. In February 1994, the Minister for Tourism and Trade instigated a review of the future role of Bord Fáilte Éireann to be carried out by external consultants.

The Department, using a restricted tendering process, invited five firms to submit costed proposals. Following assessment and subsequent negotiation, a firm which had not submitted the lowest tender was appointed having reduced its original tender from £190,000 to £150,000 (excluding VAT); expenses of £30,000 were also payable.

It was noted that Public Procurement Procedures were not complied with as:

- the proposed contract was not advertised in the Official Journal of the European Communities as required under EU Public Procurement directives;
- an approved list of consultancy firms, as required under the restricted tendering process, was not in place in the Department;
- criteria used in selection were not adequately documented and a report on tenders received was not on file;
- the approval of the Government Contracts Committee was not sought despite the accepted firm's tender not being the lowest.

It was also noted that invoices for work done, presented for payment to the Department, did not specify the number of days worked or the category of staff involved and, accordingly, verification of the amounts charged was not possible and furthermore, the expenses of £30,000 were not vouched in sufficient detail. In addition, the firm in question was also awarded, with Department of Finance approval, two further Bord Fáilte related consultancy contracts, without separate competition, bringing total Departmental payments to the firm to £266,200 including VAT.

I sought the observations of the Accounting Officer on the absence of proper contract and payment control procedures.

The Accounting Officer informed me that the three leading consulting firms with relevant expertise in Ireland and two leading international firms were invited to tender for the work. All of these firms were considered particularly suitable for the project and a time limit of 12 weeks for the completion of the project was set. Because cost was not expected to exceed the EU threshold of 200,000 ECU (£154,627) the need to consider advertising the work in the Official Journal of the European Communities did not arise. No prior list of suitable firms existed because no similar previous project had been commissioned by the Department since its establishment. However, the list of five firms invited to tender represented in the view of the senior management of the Department, based on its collective experience, the most suitable potential appointees. All of these steps were in the view of the Accounting Officer fully in accord with the Guidelines on Public Procurement published in 1994. He outlined the criteria by which the tenders were assessed:

- how the terms of reference were addressed
- insight into the nature of the problems being tackled
- likelihood of delivering workable solutions to the problems
- relevant expertise and experience
- the personnel carrying out the project
- cost.

He stated that the firm was selected as the best overall proposal in the context of these criteria, and in terms of the firm's international experience in the tourism sector and ability to deliver the project within the challenging timeframe set. However, the chosen proposal appeared to go unnecessarily beyond the Department's terms of reference and following discussion with the Department the firm excluded the work in question and reduced the tender price accordingly. Other tenderers were not invited to amend their prices because the consultancy project was not offered on a price basis, but rather on the scope and quality of work likely to be achieved. The need for Government Contracts Committee approval was quite simply overlooked.

The Accounting Officer accepted that the receipt and assessment of tenders had not been fully documented partly because working papers, particularly those recording the scoring of tenders, were not filed for later inspection. He did, however, give an assurance that the process was properly conducted at all times as he was personally involved at all stages.

Following their appointment, the consultants reported regularly to a Consultancy Steering Committee which the Accounting Officer chaired. The

Department was fully informed on the progress of the consultancy in this way and was fully satisfied with the consultants' work on it. Detailed justifications for invoices for consultancy charges and for expenses were subsequently sought and had been provided in July 1995.

The Accounting Officer stated that he fully stands over both the appointment of the consultants and the value for money achieved from their work which contributed significantly to the rejuvenation and renewal of Bord Fáilte, to the effectiveness of that body and to tourism development.

***Subhead B.3. - Payment to Tourism Promotion and Development Fund
(Grant-in-Aid)***

***United States
Marketing
Initiative (USMI)***

49. In November 1993, the Government approved new tourism marketing proposals for the 1994 season including a special marketing campaign aimed at increasing tourism from the USA market. An additional £5m was provided in the 1994 Budget for a greatly expanded tourism promotional drive abroad as a special once-off marketing initiative under the direct control of the Minister for Tourism and Trade.

Following the Government approval, the Minister announced details of a special consumer advertising campaign aimed at the USA market to be co-funded by the Exchequer, the EU and the tourism industry at whose prompting the campaign was initiated.

The main objectives of the campaign were to create a greater awareness of Ireland as a desirable and affordable location, reverse the trend of decline in visitor traffic and loss of market share, secure more business at off-peak times, support expanded airline capacity for 1994 and beyond and to complement Bord Fáilte's promotional campaign. Prior to the establishment of the initiative, Bord Fáilte was targeting growth of 5% in the holiday segment in 1994. USMI set a target of an additional 19% or a total growth in holiday visitors of 57,000.

To implement the initiative, a Management Committee representative of the Department, Bord Fáilte and Tourism interests (including Aer Lingus and CIE Tours) was established by the Minister with full executive authority and operational responsibility for the marketing campaign. The Management Committee appointed an Irish firm to administer and execute the campaign in the USA following the approval of the Government Contracts Committee.

In April 1994, the Department of Finance sanctioned expenditure of £8m from the subhead in 1994 viz. £2m to the USMI for tourism promotion and development in the USA and the balance of £6m to Bord Fáilte for various other promotions under which £5.8m was expended.

As outlined in Note 10 to the Appropriation Account, total expenditure under the initiative was £2.773m, funded by the State's £2m, by tourism sector contributions of £570,000 and EU funds of £320,000. There was, therefore, a balance of £117,000 on hands at 31 December 1994.

The tourism sector contribution comprised £250,000 from Aer Lingus, £60,000 from SFADCo/Shannon Task Force, £30,000 from Aer Rianta, £20,000 from CIE Tours, £79,000 from American interests and £131,000 from Irish private tourism sources. Procedures were also to be put in place by the Management Committee to measure the effectiveness of the US campaign, to establish whether the targeted incremental increase under USMI in 1994 was met in addition to a Bord Fáilte anticipated increase of 5% and to ensure that USMI

funding was both new and incremental to existing expenditure by contributing bodies.

In reply to my inquiries the Accounting Officer informed me that while the target growth rate was not achieved, nevertheless very significant additional growth was generated by the USMI:

- (i) According to Bord Fáilte figures, US holiday visitors increased by 10% to 316,000 - an additional 30,000 holiday visitors on 1993;
- (ii) While total US visitor traffic to Europe rose by approximately 8% in 1994, US visitor traffic to Ireland rose by 19% to a total of 449,000 - the highest number ever;
- (iii) Ireland's share of the US market rose from 4.8% in 1993 to 5.4% in 1994, reversing an eight year decline;
- (iv) Research commissioned by USMI has shown that the proportion of would-be US holidaymakers to Europe selecting Ireland as a first-choice destination in 1994 increased significantly from 7% to 11%;
- (v) 136,000 enquiries were generated by the campaign and an Enquiry Conversion Study undertaken subsequently indicated that over 21% of respondents (28,650) to the USMI advertising actually travelled to Ireland in 1994.

As regards the question of whether all expenditure was incremental, he stated that written assurances had been received from all investors that their contribution to the USMI was additional to their normal US marketing budgets. Bord Fáilte had also provided the Management Committee with figures indicating that their US marketing budget for 1994 was higher than the 1993 figure.

**Vote 38. -
Foreign Affairs**

Exchequer Extra Receipts

***Misappropriation
of Visa Application
Fees***

50. Certain foreign nationals require a visa before entering the State. The system of visa applications is administered by the Consular Section of the Department of Foreign Affairs. Each application must be accompanied by the appropriate fee before it is processed. Receipts are paid over as Exchequer Extra Receipts and the amount collected in 1994 was £266,838.

In September 1994, misappropriations amounting to £685 were detected at the Passport Office in Dublin. Passport fees submitted in cash with postal applications in the period February to September 1994 were misappropriated. A member of the staff in admitting to these misappropriations also revealed that he had misappropriated visa application fees on a number of occasions in the period 1989 to 1994 while he had been working in the Consular Section of the Department. A Departmental investigation established that visa fees totalling £6,933 had been misappropriated. As it appeared that this irregularity would not have been discovered without the voluntary admission I sought the views of the Accounting Officer.

He informed me that he fully accepted that an inadequacy of control systems within Consular Section led to the misappropriation of funds over a five year period. He explained that the officer involved was one of two Visa Officers

who took in application fees directly from the public. The practice was that particulars of applications, including the fees received, were entered in a computer and the money on hands at the end of each day was checked by a supervisor against print-outs of the computer entries. This system allowed the officer not to record some applications on the days they were received, to keep the corresponding fees for himself and to make the computer entries a day or more later by using reference numbers out of sequence or, in a few instances, fictitious numbers. After the daily reconciliation of print-outs and receipts, there was no further check of computer records of applications and fees received as such checks were not considered necessary. He explained that receipts for payments were not being issued and the supervising staff were not as conscious as the officer concerned of the vulnerability of the computer system to abuse resulting in the failure to prevent the irregularity.

The Accounting Officer stated that a very thorough review of all money handling procedures in the Consular Section was carried out when the misappropriations came to light which was supplemented by a review by the Department's own Inspection Unit in February 1995. The weaknesses mentioned as well as others which were discovered have been or are in the process of being corrected. In addition, work is almost completed on designing new computer software which will make it impossible to make visa application entries after the dates to which they relate and which will have many other in-built safeguards. The Accounting Officer expected that the new computer system would be put into operation by September 1995 but in the meantime there is very close supervision and checking of the handling of visa application fees and he is satisfied no misappropriation is possible at present.

The Accounting Officer informed me that the officer was suspended in September 1994 and in May 1995 he was informed of the intention to seek his dismissal. The Department envisages that the salary which the officer has forgone up to the time of his dismissal will be offset against the moneys owed to the Department and a direct refund will be sought for any outstanding balance.

Finally, the Accounting Officer assured me that he was confident that the internal controls now in operation would prevent errors and irregularities and ensure the timely detection of any that may occur within the Department.

Vote 40. - Social Welfare

Overpayments of Social Insurance and Social Assistance

51. I have been furnished with the following information regarding overpayments and recovery of Social Insurance and Social Assistance in 1994.

Social Insurance

<i>Scheme</i>	<i>Overpayments recorded for recovery</i>		<i>Attributable to Fraud or Suspected Fraud</i>	
	<i>1994</i>	<i>1993</i>	<i>1994</i>	<i>1993</i>
	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
Disability Benefit	1,276	1,421	690	641
Maternity Benefit	21	19	2	1
Unemployment Benefit	1,637	1,371	1,149	842
Old Age (Contributory) Pension	380	166	65	49
Widow's (Contributory) Pension	287	144	73	85
Invalidity Pension	645	452	590	283
Retirement Pension	294	60	114	20
Disablement Pension	22	14	21	2
Injury Benefit	40	43	22	23
Deserted Wife's Benefit	239	130	193	81
Pay Related Benefit	47	45	43	32
Insolvency	1	-	-	-
Unemployability Supplement	13	12	7	3
Redundancy	2	-	-	-
Treatment Benefit	10	4	-	-
Equal Treatment	14	42	2	-
	<u>4,928</u>	<u>3,923</u>	<u>2,971</u>	<u>2,062</u>

Overpayments of Social Insurance in 1994 - Cumulative Position at 31 December 1994

	<i>1994</i>	<i>1993</i>
	<i>£000</i>	<i>£000</i>
Overpayments not disposed of at 1 January	10,876	11,990
Overpayments recorded for recovery	4,928	3,923
Less : Overpayments recorded in prior years cancelled	<u>208</u>	<u>127</u>
	15,596	15,786
Less : Sums recovered in cash	324	232
Sums withheld from current entitlements	921	857
Amounts written off as irrecoverable	<u>2,756</u>	<u>3,821</u>
Overpayments not disposed of at 31 December	<u>11,595</u>	<u>10,876</u>

Court proceedings against 29 persons, who had been prosecuted for obtaining Social Insurance payments fraudulently, were finalised during the year. All of the prosecutions were successful. These cases involved a total overpayment value of £71,230.

Social Assistance

Scheme	Overpayments recorded for recovery		Attributable to Fraud or Suspected Fraud	
	1994	1993	1994	1993
	£000	£000	£000	£000
Old Age and Blind Pensions (Non-Contributory)	3,866	2,746	3,058	2,634
Child Benefit	341	257	321	248
Unemployment Assistance	4,138	3,357	3,174	2,702
Pre-Retirement Allowance	74	62	22	32
Widows' and Orphans' Pensions (Non-Contributory)	178	105	135	73
Deserted Wife's Allowance	19	31	8	25
Lone Parent (Prisoner's) Allowance	24	35	12	9
Family Income Supplement	224	129	125	66
Lone Parent (Unmarried) Allowance	1,705	1,338	1,296	1,087
Lone Parent (Separated) Allowance	373	147	282	118
Lone Parent (Widowed) Allowance	38	17	10	6
Carer's Allowance	83	37	40	31
Fuel Allowance	1	3	-	-
Rent Allowance	7	7	7	5
Part-Time Job Allowance	1	-	-	-
Special Equal Treatment	-	14	-	-
	<u>11,072</u>	<u>8,285</u>	<u>8,490</u>	<u>7,036</u>

Overpayments of Social Assistance in 1994 - Cumulative Position at 31 December 1994

	1994	1993
	£000	£000
Overpayments not disposed of at 1 January	18,351	17,607
Overpayments recorded for recovery	11,072	8,285
Less : Overpayments recorded in prior years cancelled	<u>118</u>	<u>108</u>
	29,305	25,784
Less : Sums recovered in cash	3,323	2,147
Sums withheld from current entitlements	788	824
Amounts written off as irrecoverable	4,844	4,462
Overpayments not disposed of at 31 December	<u>20,350</u>	<u>18,351</u>

Court proceedings against 20 persons, who had been prosecuted for obtaining Social Assistance payments fraudulently, were finalised during the year. All of the prosecutions were successful. These cases involved a total overpayment value of £61,250.

Aged analysis of Unrecovered Overpayments

Year of recording of Overpayments	Amount Unrecovered	
	Social Insurance £000	Social Assistance £000
1994	4,129	8,021
1993	2,514	5,130
1992	2,380	4,984
1991	1,076	780
1990	725	356
Pre 1990	<u>771</u>	<u>1,079</u>
	<u>11,595</u>	<u>20,350</u>

Social Welfare Amnesty

52. In paragraph 71 of the 1993 Report reference was made to an amnesty announced by the Minister for Social Welfare in June 1993 which exempted from prosecution persons who admitted to having received social welfare payments improperly or fraudulently, but did not waive the Minister's right to recover any amounts overpaid. The terms of the amnesty were applied in 596 cases.

By the end of March 1995:

- (a) 352 cases had assessed overpayments of £759,714 — £165,589 had been recovered;
- (b) 97 other cases had been terminated although no overpayment had been assessed. The resultant savings were estimated at £1,403,935;
- (c) reductions had been applied in 144 cases although no overpayment had been assessed. The resultant savings were estimated at £151,015;
- (d) decisions had not been made in 3 cases.

In the course of audit it was noted that Departmental records indicated that only in 132 cases was the amnesty applied on the basis of an enquiry by the social welfare recipient. The remaining 464 comprised cases which were already known or had become known to the Department as a result of its investigative work. In these cases, although no formal application to avail of the amnesty had been made, nevertheless, the terms of the amnesty were offered. A test check by my staff indicated that most of the cases had come to the attention of the Department following a mailshot carried out in July/August 1993 which covered 9,608 claimants under five schemes. Among the cases brought to light by the mailshot were those of claimants who were in receipt of pensions and other income in excess of the means recorded by the Department.

I asked the Accounting Officer why overpayments had not been assessed in all cases and, where cases had already been assessed, when it was expected that the outstanding amounts would be recovered. I also asked about any measures being taken by the Department to regularly review the means of claimants who have income other than social welfare assistance.

The Accounting Officer informed me that Deciding Officers, who are independent in the exercise of their power, had, under Section 249 of the Social Welfare (Consolidated) Act 1993, made revised decisions on entitlement in the 241 cases in question. These did not have retrospective effect and, consequently, no overpayment was created. The view would have been taken that there was no fraud or wilful concealment of increased means and, as a general rule, a decision is not made to have retrospective effect where an item

of means, already known to the Department, increases. He stated that a Deciding Officer takes into account all the circumstances surrounding the non-disclosure of the increase in means, the age of the person and other relevant facts before determining the effective date of the entitlement decision.

In regard to the recovery of overpayments he informed me that decisions had now been made in the outstanding 3 cases and that the final assessed total overpayment amounted to £761,407 and that a total of £173,533 or 23% of this had been recovered at 31 May 1995. As the outstanding overpayments were being recovered on an on-going basis by deduction from social welfare payments (the average weekly deduction is of the order of £5) or by direct refund to the Department it would take some years to recover the outstanding overpayments.

Regarding a regular review and revision mechanism I was informed that the Department has, since 1991, re-organised its structures to allow a more co-ordinated and focused approach to control and review activities. It is the policy to review as many cases as possible within the limitation of the available resources and the priority which must be given to the processing of claims and the desire not to unduly harass clients many of whom are elderly and in receipt of their proper entitlement. In addition to these reviews, other control work is also carried out by targeting a wide range of specific groups, for example, by using information obtained from the British Department of Social Security to review the entitlement of pensioners who are in receipt of a British retirement pension and an Irish non-contributory old age pension.

Long Term Disability Benefit

Medical Certification

53. Disability Benefit (DB) is a payment made to insured persons who are unfit for work due to illness. Payment is normally made by weekly cheque. It is a short term scheme and recipients are not generally considered to be permanently incapacitated.

When a claim is made for DB, medical certificates of incapacity to work must be furnished weekly. This requirement is changed to monthly when a claimant has been in receipt of DB for a period of six months.

A claimant who has been in receipt of DB for more than one year – long term DB – is automatically transferred to the personalised payable order (PPO) method of payment. This method of payment involves the issue to the beneficiary of a book of PPOs which may be cashed weekly at a post office nominated in advance by the payee and regular medical certification is not sought thereafter.

In reply to my inquiry regarding the overall strategy of the Department in relation to medical certification and examination the Accounting Officer informed me that the relaxation of regular medical certification for those claimants paid by PPO is not a suggestion of permanent incapacity. It is the Department's view that these claimants had previously been subject to significant medical control prior to transfer to book payment. Experience shows that, for people who are on DB for a lengthy period, the value of medical certification as a means of control is reduced – studies had shown that there was/is an inverse relationship between duration on DB and the likelihood of being found capable of work at a medical referee examination.

Capable findings in 1994 averaged as follows:

Short-term DB	21%
Long-term DB	12%

The Department has decided to put greater emphasis on referring short term claimants for examination earlier and more frequently than previously and as only a certain number of examinations can be conducted in a year it has therefore been decided that the medical referral of long term cases should be better targeted to ensure the optimum use of the available resources. One effect of this approach has been that cases maturing towards PPO eligibility have been thoroughly vetted by that stage.

This new approach has been supplemented with a variety of selective controls. The overall approach is:

- to target extensively
- to audit a percentage of those not targeted
- to vary the strategy as appropriate

A number of targeting exercises have been carried out by the Department recently.

In March 1994, 2,164 long term DB PPO claimants in the 20-40 age group were referred for medical examination. This target group was chosen for their high risk potential as it was more likely that those in the lower age range would be found capable of work. This exercise resulted in a capable finding of 15.5%.

In April 1994, it was decided that, in order to examine the value of certification, a control group would be monitored by requesting them to submit an up to date certificate of incapacity and to subsequently monitor them through to medical referral examination stage and outcome. The result of this confirmed the view of scheme management that global medical certification as a control instrument in long term DB cases was wasteful of scarce resources and did not represent value for money.

The rates of capable findings in these two groups, notwithstanding the fact that they were targeted as vulnerable categories, were, on average, significantly lower than the annual average capable rate of approximately 19% overall. This change in policy towards greater activity on short term claims is regarded as a factor in the reduction in the overall number of DB claims from approximately 47,600 in January 1993 to 43,700 in December 1993 and to 42,250 in December 1994. There has also been a marked reduction in the average duration of short term DB claims, from 5.5 weeks in March 1993 to 4.1 weeks in June 1994 and to 3.2 weeks in the first quarter of 1995. There has also been an increase in the number of final certificates submitted when notification of medical referee examination is issued – numbers have grown from 4,745 in 1992 to 7,580 in 1993 and to 8,756 in 1994.

These favourable results are viewed in the Department as evidence that the current deployment of medical referee resources has struck the right balance.

Unemployment Assistance and Unemployment Benefit

Irregularity at local office

54. The Department of Social Welfare administers Unemployment Benefit and Unemployment Assistance through a nationwide network of local offices and branch offices.

Reference was made in the 1992 Report to weaknesses in the control procedures which could facilitate the perpetration of internal fraud. The main weaknesses reported were:

- inappropriate access to computer
- retention of a facility to bypass controls
- lack of segregation of duties
- failure to check listings of transactions input
- no random examination of payments

It was noted in the course of audit at a local office in 1994 that some of these deficiencies still existed and that checking instructions issued by the Department were not being complied with. It was also noted that an internal irregularity had come to light at another local office in December 1994. This involved the unauthorised re-opening of a number of lapsed or closed claims, the alteration of computer masterfile records relating to these claims and the generation of spurious payments. It appeared that the perpetration of this fraud was facilitated by the following factors:

- (a) the retention on the computer system of full records and information on lapsed claims for a period of thirteen weeks after closure
- (b) the facility to generate payments in such cases without the need for re-authorisation
- (c) the use of a communal password and the lack of a personal password system for access to computer data files.

In all, seventeen cheques amounting to £5,506 were generated and five of these to a total value of £1,403 were cashed.

As the perpetration of the fraud appeared to be facilitated by, *inter alia*, some of the control weaknesses already reported and having regard to the audit findings, I sought the views of the Accounting Officer. He informed me that a review of all internal control procedures had been undertaken and that this had resulted in the reiteration of various control requirements for local offices and the introduction of new ones where appropriate. He also referred to the work recently undertaken in reviewing and updating existing internal control circulars to take account of the new operating environment which is developing in the Department's nationwide network of offices. The Department accepted that a contributory factor in the perpetration of the internal irregularity was that transaction listings checking was not carried out in the prescribed manner in all cases. The main reason for this was a lack of awareness by staff of the importance of this work.

In addition, he informed me that a new computer system, currently being installed in local offices, addresses many of the concerns raised by me.

Subhead H. - Pre-Retirement Allowance

Control Deficiencies 55. Pre-Retirement Allowance is payable to those aged 55 years or over who are in receipt of long term Unemployment Assistance and who opt to retire from the labour market. The allowance is paid weekly by way of personalised payable order in lieu of Unemployment Assistance.

Administration of the scheme was transferred in February 1994 to a newly decentralised office in Longford. During the course of an audit by my staff at this office in July 1994 a number of control deficiencies were noted, principally:

- lack of supporting documentation for the award of the allowance,
- no means review at take-on stage,
- no checking for benefit or assistance in payment to spouses,
- shortcomings in the checking of listings of transactions input.

The audit detected that these deficiencies had resulted in overpayments in some cases and these were brought to the attention of the Department.

The Accounting Officer informed me that when the scheme was introduced in 1990, in order to facilitate bulk take-on of claims, local offices were not instructed to forward full documentation in respect of cases to the Pension Services Office which had been assigned responsibility for administering the scheme. Subsequent internal control circulars did not provide for any change in this approach because of continuing take-on pressures arising from the extension of the scheme and subsequent decentralisation to Longford. However, recommendations made by my staff as a result of the audit have since been adopted by the Department.

He also informed me that a systematic monitoring mechanism for processing and reviewing cases had been implemented and that the shortcomings in the checking of transaction listings had been corrected.

The Accounting Officer acknowledged the necessity to make comprehensive searches in respect of other Social Welfare claims being paid to spouses. He explained that a combination of factors relating to the maintenance of an expanding claimload and inexperience in the use of the computer enquiry function were contributory factors in the failure to conduct such searches as noted during the audit.

Vote 41. - Health

VHI Payments to Health Agencies

56. Grants are made from subheads B.1, B.4 and B.5 to meet the running costs of health board hospitals and voluntary or joint board hospitals.

In 1991 the Department of Health revised the eligibility arrangements for public hospital services, including the formal designation of public and private beds. The new arrangements were to facilitate the phased expansion of private patient income generation by health agencies, while ensuring that the resulting financial implications for the Voluntary Health Insurance Board (VHI) did not compromise the attractiveness of private health insurance to the public through excessive premium increases, or impair the VHI in achieving and maintaining necessary solvency margins.

A direct billing and payment arrangement between most of the health agencies and the VHI exists and the Department of Health considered that an annual cash limit on VHI payments to health agencies was the most appropriate way of addressing the additional cost to the VHI arising from the redesignation of hospital beds. The cash limit was implemented for the three years commencing on 1 March 1992. The allocation of the VHI funds to the health agencies was determined by the Department of Health on a yearly basis. When the limit of these allocations was reached any outstanding amounts due from the VHI for

private patients' hospital treatment had to be met by the health agencies concerned.

The loss of income for all public hospitals in respect of VHI charges in the three years can be summarised as follows:

	1992/93	1993/94	1994/95 (Estimated)
	£'000	£'000	£'000
Charges for VHI patients	42,504	54,971	61,233
Amount paid by VHI	<u>41,148</u>	<u>50,230</u>	<u>57,963</u>
Amount borne by health agencies	1,356	4,741	3,270

Subhead B.4. - Grants on behalf of Health Boards to certain other Health Bodies

Issue of Grant in Excess of Requirement

57. In the January 1994 budget statement the Minister for Finance announced the provision of an additional £2m for employment of people with disabilities in viable business enterprises. The Pilot Programme for the Employment of People with Disabilities was then initiated and was to be administered by the Department of Health with the assistance of the Department of Enterprise and Employment. The programme specified that applications had to be submitted to the Department of Enterprise and Employment. These applications were then examined by an independent committee who issued their recommendations to the Department of Health in November 1994. The six approved projects were from one firm. Responsibility for the disbursement of the funding (comprising capital funding, employment grants and employment subsidies in respect of employees with a disability) to enterprises approved under the programme was given to the National Rehabilitation Board. The Board was also given responsibility for the verification of the disability levels in each enterprise and funding was contingent on employment and other targets being met.

In December 1994, £1.2m was paid to the Board from the Vote in respect of this programme. However, during my audit of the Board's accounts I noted that the first payment under the programme of £793,168 was not made by the Board until 8 May 1995.

In reply to my inquiry as to why the £1.2m was paid to the Board in December 1994 the Accounting Officer informed me that a Government Decision of 11 November 1994 approved the making available of Exchequer expenditure of £1.2m in 1994 for this programme. When the £1.2m was allocated to the Board for disbursement it was anticipated that it would be fully taken up in 1994. However, as the scheme was completely new it was necessary for the Board to put in place proper procedures and controls for the disbursement and verification of funding. This involved drawing up, discussing and agreeing with the firm in question schedules of capital requirements, of able-bodied employees and of employees with disabilities before payments could be made. In particular, it had been anticipated that capital expenditure would be disbursed quickly on the basis of documentary evidence of expenditure. Subsequently, however, difficulties arose in relation to capital items which had been leased and were being claimed for under the programme. As it was not permissible to approve leasing arrangements under the scheme it was necessary to agree alternative processes with the firm. In addition, industrial relations difficulties in the firm in early 1995 also delayed implementation of the programme. The Accounting Officer assured me that in future only grants equivalent to actual expenditure incurred in a particular year would be disbursed to the Board in that year.

**Local Government
Auditors' Reports
on the Accounts of
Health Boards**

58. The Local Government Audit Service has been responsible for the audit of the accounts of the Health Boards for the years up to and including 1993 and I am responsible for the audits thereafter. I have therefore been relying up to now on Local Government Auditors' (LGA) reports on the accounts for assurance that moneys issued from the Vote have been properly used and controlled by the Health Boards.

The following LGA reports on the accounts of the Health Boards were made available to me in the period since my last Report:

Eastern	1992 and 1993
Midland	1993
Mid-Western	1993
North Eastern	1993
North Western	1993
Southern	1993
Western	1992 and 1993
South Eastern	1993

There were a number of issues raised by the LGAs in their reports which were common to four or more of the Boards. These included:

- (a) The formal sanction of the Minister for Health under Section 31 of the Health Act 1970 has not been received in respect of net expenditure by the Boards in excess of approved allocations for the four years 1990 - 1993.
- (b) There are a number of unresolved disputes between Boards and Local Authorities involving material sums due on foot of services rendered.
- (c) The effectiveness of the systems in operation for the collection of hospital charges leaves much to be desired.
- (d) The eight Health Boards, as part of a value for money initiative, formed a national purchasing committee which undertook to invite and examine tenders for the supply of certain products and to obtain and agree the best possible price. In relation to a decision taken by the committee, a High Court action was taken against the Boards by an aggrieved supplier for an alleged breach of European Union directives and the Competition Act 1991. Following lengthy negotiations, the action was settled out of court for a sum of £225,000 including costs. The cost of this settlement, together with the Boards' own legal costs of £133,000, was divided between the eight Boards.

The LGAs also drew attention in their reports to significant issues which were specific to particular Boards. These included:

Eastern Health Board

Supplementary Welfare Allowances

- (a) One serious instance of malpractice in the administration of the scheme by Community Welfare Officers came to light during the audit period. An investigation was carried out by the Board's internal audit section which established that £63,159 had been misappropriated of which £22,000 had been recovered in 1994.
- (b) In late 1993 the Board became aware that the amount payable on a sizeable number of Supplementary Welfare Allowance cheques issued by the Homeless Unit was being fraudulently changed and that the altered cheques were being presented to its bankers who were unable to detect the

spurious nature of the cheques. The Gardaí were informed and an investigation was undertaken. It was noted from internal audit reports that while corrective action was taken, the practice continued into 1994. In all, 153 cheques had been altered and as a result £14,839 fraudulently obtained.

- (c) A serious breach came to light in the application of the Board's Financial Regulations which require prompt lodging by officers of refunds made to them. Certain refunds received by officers in the period 1991 to 1994 inclusive had been placed in office safes but had not been lodged to the Board's bank account. The number of refunds involved was 383 amounting to £44,429 of which 54% comprised cash. Corrective action has since been taken.

Reviews of Entitlement

Financial reviews in relation to Disabled Persons Maintenance Allowances and other allowances were grossly in arrears with many reviews of cases dating back to 1984 still not carried out. Staff shortages was the explanation offered for the huge backlog. The failure to carry out reviews in a timely and efficient manner increases the risk of allowances, benefits and medical cards being enjoyed by claimants who no longer qualify for the relevant schemes. The possible consequential loss cannot be quantified.

Grants under Section 65 of the Health Act 1953

Expenditure on Section 65 grants to charities and other bodies in 1993 was almost £40m. A number of control weaknesses in the processing of grant applications and post-payment review were noted. The Board has now introduced detailed questionnaire and appraisal documentation which it requires to be completed annually in respect of each organisation funded by grant aid.

Subsidiary Companies

In order to ensure that the development of certain of its services, particularly in the rehabilitation field, would have the benefit of a commercially oriented initiative, the Board has set up a number of companies over the years to perform aspects of its function in these areas. In recent years, for convenience, it has brought practically all of these companies under the umbrella of a holding company called Eve Holdings Ltd.

Serious financial difficulties manifested themselves in Eve Holdings Ltd. late in 1993. The audited accounts for 1993 show a deficit for the year's operations amounting to £248,196 and a net excess of liabilities over assets of £42,660 at year end. There had also been a deficit on 1992 operations of £352,053. The company had not met its budgeted targets for 1993 and significant expenditure overruns were incurred mainly on pay costs and the purchase of equipment.

Southern Health Board

Virus Reference Laboratory

Under an arrangement made by the Department of Health, each Health Board makes a specified contribution to the cost of services provided by the Virus Reference Laboratory (attached to University College Dublin). In 1994 a sum of £562,380 was paid over by the Southern Health Board in respect of the years 1991 to 1993 inclusive although the Board had only availed of the Laboratory's services to a limited degree, estimated at £40,000 per year. Since the end of

1993, the Board ceased to refer microbiology work to the Laboratory and instead referred the work to the Royal Victoria Hospital in Belfast.

Stock Control

Physical stocktaking of four computerised stores/supplies areas at the end of 1993 in Cork University Hospital revealed adverse stock variances to a value of £149,000. The variances were attributed to clerical errors and omissions due to inadequate supervision and the absence of proper control procedures.

Progress in extending the computer system to other stores/supplies areas has been slow and this has implications not only for Cork University Hospital itself but also for Tralee General Hospital where there was no proper stock control and where it was planned to install a similar system.

Tax Procedures

The Board had not complied with

- Tax clearance procedures in relation to Public Sector (Non-Construction) contracts applicable from 1 September 1991
- Tax clearance procedures in relation to grants, subsidies and other similar type payments applicable from 1 September 1991
- Reporting requirements of the Revenue Commissioners in relation to payments made to or transactions with third parties applicable from 1 January 1993.

Pay Allowances

Internal audit carried out specific examinations of "on call" and "call out" allowances paid to radiographers and laboratory technicians, some of whom were paid significant sums – in excess of £30,000 in one case.

APPROPRIATION ACCOUNTS

PUBLIC SERVICES

1994

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 1994 Appropriation Accounts are cash-based accounts in line with previous accounts. However, with effect from the financial year ending 31 December 1994, the Appropriation Accounts include a new column for Liabilities/Accrued Income, a Memorandum Statement of Current Assets and Liabilities and a Memorandum Statement of Capital Assets. Information on commitments is also provided.

These additional features form the first phase of a three year implementation programme 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. Further refinements will be introduced in the 1995 and 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 1994.

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. Liabilities

For 1994, liabilities represent accrued expenditure other than remuneration and pensions. The amounts in the column are shown for memorandum purposes only. For 1994, prepaid expenses have not been included in the column.

A liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Goods delivered, even if uninspected and not taken to stock are treated as a liability. In the case of grants, a liability is recognised when a grantee has met all the requirements of the grant scheme but has yet to receive payment.

6. Accrued Income

Accrued Income is income which is due to a Department at the end of the year of account, but has yet to be received. The amounts in the column are shown for memorandum purposes only.

7. 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.

8. Stocks

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

9. 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 1994 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

(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 vested in 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.

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.

10. 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.

11. Superannuation

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

12. 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.

13. 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, 1994
Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure Gross
		£'000	£'000	£'000	£'000
1	President's Establishment	611	-	611	595
2	Houses of the Oireachtas and the European Parliament	27,643	547	27,096	27,622
3	Department of the Taoiseach	96,708	144	96,564	95,733
4	Office of the Tánaiste	1,602	5	1,597	1,202
5	Central Statistics Office	14,539	1,580	12,959	13,474
6	Office of the Minister for Finance	43,317	440	42,877	20,877
7	Superannuation and Retired Allowances	102,011	12,589	89,422	95,435
8	Comptroller and Auditor General	3,286	582	2,704	2,679
9	Office of the Revenue Commissioners	152,069	17,284	134,785	149,921
10	Office of Public Works	149,960	11,460	138,500	148,894
11	State Laboratory	2,450	192	2,258	2,417
12	Secret Service	220	-	220	209
13	Office of the Attorney General	9,395	200	9,195	8,995
14	Office of the Director of Public Prosecutions	3,125	14	3,111	2,942
15	Valuation and Ordnance Survey	14,939	6,134	8,805	14,981
16	Civil Service Commission	3,225	1,050	2,175	3,112
17	Office of the Ombudsman	1,083	-	1,083	1,017
18	Transport, Energy and Communications	223,797	41,115	182,682	219,432
19	Office of the Minister for Justice	24,684	1,370	23,314	24,293
20	Garda Síochána	408,837	14,900	393,937	406,507
21	Prisons	109,583	960	108,623	106,502
22	Courts	25,047	1,238	23,809	21,193
23	Land Registry and Registry of Deeds	12,073	-	12,073	11,515
24	Charitable Donations and Bequests	203	-	203	168
25	Environment	835,653	6,423	829,230	830,891
26	Office of the Minister for Education	106,973	1,058	105,915	102,216
27	First-Level Education	659,150	30,475	628,675	651,364
28	Second-Level and Further Education	782,135	44,636	737,499	772,959
29	Third-Level and Further Education	440,655	26,948	413,707	438,904
30	Marine	55,937	6,854	49,083	49,700
31	Agriculture and Food	512,473	233,569	278,904	490,090
32	Forestry	46,437	30,326	16,111	46,481
33	Equality and Law Reform	10,657	10	10,647	8,918
34	Enterprise and Employment	385,691	10,834	374,857	384,582
35	Tourism and Trade	79,508	340	79,168	78,633
36	Defence	372,479	18,250	354,229	369,681
37	Army Pensions	55,760	2,785	52,975	55,057
38	Foreign Affairs	41,584	566	41,018	41,413
39	International Co-operation	57,997	200	57,797	56,912
40	Social Welfare	2,182,806	73,926	2,108,880	2,160,999
41	Health	2,270,611	253,290	2,017,321	2,270,407
42	An Roinn Ealaíon, Cultúir agus Gaeltachta	107,116	57,757	49,359	105,580
43	National Gallery	1,421	1	1,420	1,413
44	An Comhairle Ealaíon	13,194	-	13,194	13,194
45	Increases in Remuneration and Pensions	85,000	-	85,000	67,507
TOTAL £'000		10,533,644	910,052	9,623,592	10,376,616

Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
					Estimated	Realised	
£'000	£'000	Surplus/ (Deficit) £'000	(More than Estimated)/ Less than Estimated	£'000	£'000	£'000	
-	595	16	-	16			1
617	27,005	21	(70)	91			2
167	95,566	975	(23)	998			3
14	1,188	400	(9)	409			4
1,333	12,141	1,065	247	818			5
655	20,222	22,440	(215)	22,655			6
14,191	81,244	6,576	(1,602)	8,178			7
328	2,351	607	254	353			8
17,581	132,340	2,148	(297)	2,445			9
12,025	136,869	1,066	(565)	1,631		148	10
189	2,228	33	3	30			11
-	209	11	-	11			12
122	8,873	400	78	322			13
20	2,922	183	(6)	189			14
7,908	7,073	(42)	(1,774)	1,732		22	15
1,063	2,049	113	(13)	126			16
-	1,017	66	-	66			17
40,639	178,793	4,365	476	3,889		52	18
1,417	22,876	391	(47)	438	135	147	19
15,630	390,877	2,330	(730)	3,060	59		20
1,203	105,299	3,081	(243)	3,324			21
1,876	19,317	3,854	(638)	4,492	10,025	9,361	22
-	11,515	558	-	558	14,000	15,327	23
-	168	35	-	35			24
6,384	824,507	4,762	39	4,723		56	25
3,584	98,632	4,757	(2,526)	7,283		1	26
33,237	618,127	7,786	(2,762)	10,548			27
78,556	694,403	9,176	(33,920)	43,096		30	28
67,701	371,203	1,751	(40,753)	42,504			29
6,139	43,561	6,237	715	5,522		18	30
229,922	260,168	22,383	3,647	18,736		9,320	31
33,856	12,625	(44)	(3,530)	3,486			32
22	8,896	1,739	(12)	1,751			33
12,675	371,907	1,109	(1,841)	2,950	1,591	1,939	34
572	78,061	875	(232)	1,107			35
19,975	349,706	2,798	(1,725)	4,523			36
2,600	52,457	703	185	518			37
878	40,535	171	(312)	483	9,870	10,104	38
97	56,815	1,085	103	982			39
73,539	2,087,460	21,807	387	21,420		23	40
255,195	2,015,212	204	(1,905)	2,109			41
57,460	48,120	1,536	297	1,239			42
2	1,411	8	(1)	9			43
-	13,194	-	-	-			44
-	67,507	17,493	-	17,493			45
999,372	9,377,244	157,028	(89,320)	246,348	35,680	46,548	

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	298	305	-
A.2. Travel and Subsistence			
<i>Original</i>	<i>£89,000</i>		
<i>Supplementary</i>	<i><u>73,000</u></i>	138	25
A.3. Incidental Expenses			
<i>Original</i>	<i>£20,000</i>		
<i>Less Supplementary</i>	<i><u>5,000</u></i>	14	1
A.4. Postal and Telecommunications Services			
<i>Original</i>	<i>£64,000</i>		
<i>Less Supplementary</i>	<i><u>3,000</u></i>	60	11
A.5. Office Machinery and other Office Supplies			
<i>Original</i>	<i>£30,000</i>		
<i>Supplementary</i>	<i><u>25,000</u></i>	59	3
OTHER SERVICE			
B. Centenarians' Bounty			
<i>Original</i>	<i>£25,000</i>		
<i>Less Supplementary</i>	<i><u>5,000</u></i>	19	-
Total			
<i>Original</i>	<i>£526,000</i>		
<i>Supplementary</i>	<i><u>85,000</u></i>	595	40

SURPLUS TO BE SURRENDERED:-

£16,116

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		17
Accrued Income		-
Prepayments		-
Other Debit Balances		25
PMG Balance & Cash	37	
Less Orders Outstanding	31	6
Exchequer Grant Undrawn		<u>1</u>
		49
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	12	
European Union Funds	-	
Accrued Expenses	40	
Other Credit Balances:		
Suspense	4	
Surplus to be Surrendered	16	72
Net Current Assets – Deficiency		<u>(23)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	78	75	153
Additions	25	-	25
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	103	75	178
Cumulative Depreciation to 31 December 1994	<u>48</u>	<u>37</u>	<u>85</u>
Net Assets	<u>55</u>	<u>38</u>	<u>93</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.2.	24	The savings arose because detailed accounts for internal air fares and accommodation during State visits in Africa and North America had not been furnished for payment before the year end.

4. 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	8,840	10	1	5,050
Overtime and extra attendance	485	2	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	834	1	-	-
Total extra remuneration	10,159	10*	1	5,883*

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

5. MISCELLANEOUS ITEM

In addition to the amount expended under Subhead A.1., a sum of £10,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

P. H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
HOUSES OF THE OIREACHTAS ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£4,723,000		
<i>Less Supplementary</i>	<u>90,000</u>	4,633	4,623
A.2. Travel and Subsistence			
<i>Original</i>	£85,000		
<i>Supplementary</i>	<u>25,000</u>	110	116
A.3. Incidental Expenses			
<i>Original</i>	£250,000		
<i>Supplementary</i>	<u>10,000</u>	260	274
A.4. Postal and Telecommunications Services			
<i>Original</i>	£2,245,000		
<i>Less Supplementary</i>	<u>285,000</u>	1,960	1,941
A.5. Office Machinery and Other Office Supplies			
<i>Original</i>	£2,346,000		
<i>Supplementary</i>	<u>533,000</u>	2,879	2,961
A.6. Office Premises Expenses		430	383
OTHER SERVICES			
B. Payment in respect of Catering and Bar Staff employed by the Joint Services Committee			
<i>Original</i>	£375,000		
<i>Supplementary</i>	<u>18,000</u>	393	391
C. Expenses of Delegates to other Parliamentary Assemblies		119	132
D. Televising of proceedings of Dáil Éireann and Seanad Éireann and of other services			
<i>Original</i>	£1,113,000		
<i>Supplementary</i>	<u>79,000</u>	1,192	1,227
E.1. Cumann Parlaiminteach na hÉireann - Inter-parliamentary Activities (Grant-in-Aid)			
<i>Original</i>	£200,000		
<i>Less Supplementary</i>	<u>45,000</u>	155	154
E.2. British-Irish Inter-Parliamentary Body (Grant-in-Aid)		90	84
F. Allowances to or in respect of certain Former Members of the Houses of the Oireachtas		22	15
G. Ciste Pinsean Thithe an Oireachtais (Comhaltaí) (Grant-in-Aid)		1,907	1,902
H. Pension Scheme for Secretarial Assistants			
<i>Original</i>	£35,000		
<i>Supplementary</i>	<u>22,000</u>	57	57

Service	Estimate Provision £'000	Outturn £'000	Liabilities / Accrued Income £'000
I.1. Services for Oireachtas Legislative Committee			
<i>Original</i>	£75,000		
<i>Supplementary</i>	<u>115,000</u>	149	11
I.2. Services for other Oireachtas Committees			
<i>Original</i>	£140,000		
<i>Less Supplementary</i>	<u>115,000</u>	7	11
DÁIL ÉIREANN			
J. Salaries of holders of certain Appointed Offices and of Teachtaí Dála			
<i>Original</i>	£5,273,000		
<i>Less Supplementary</i>	<u>40,000</u>	5,233	5,239
K.1. Payment in respect of Secretarial Assistance for Teachtaí Dála who are not Office-Holders			
<i>Original</i>	£2,805,000		
<i>Supplementary</i>	<u>48,000</u>	2,853	2,877
K.2. Travelling and Incidental Expenses of Teachtaí Dála			
<i>Original</i>	£2,410,000		
<i>Less Supplementary</i>	<u>80,000</u>	2,330	2,355
SEANAD ÉIREANN			
L. Salaries of holders of certain Appointed Offices and of Seanadóirí			
<i>Original</i>	£1,116,000		
<i>Less Supplementary</i>	<u>30,000</u>	1,086	1,077
M.1. Payment in respect of secretarial assistance for Seanadóirí who are not office-holders			
		428	409
M.2. Travelling and Incidental Expenses of Seanadóirí			
<i>Original</i>	£820,000		
<i>Less Supplementary</i>	<u>30,000</u>	790	747
EUROPEAN PARLIAMENT (Irish Representatives)			
N. Allowances for Serving Members, and Superannuation payments to, and in respect of, Former Members of the European Parliament			
		501	502
Gross Total			
<i>Original</i>	£27,508,000		
<i>Supplementary</i>	<u>135,000</u>	27,643	27,622
<i>Deduct :</i>			1,022
O. Appropriations in Aid *		547	617
Net Total			
<i>Original</i>	£26,961,000		
<i>Supplementary</i>	<u>135,000</u>	27,096	27,005
			966

SURPLUS TO BE SURRENDERED:-

£91,096

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		174
Accrued Income		56
Prepayments		25
Other Debit Balances:		
Suspense		448
PMG Balance & Cash	516	
Less Orders Outstanding	<u>308</u>	208
Exchequer Grant Undrawn		<u>59</u>
		970
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	536	
European Union Funds	-	
Accrued Expenses	1,022	
Other Credit Balances:		
Suspense	113	
Surplus to be Surrendered	<u>91</u>	<u>1,762</u>
Net Current Assets – Deficiency		<u>(792)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994¹

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	1,651	1,281	2,932
Additions	414	156	570
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	2,065	1,437	3,502
Cumulative Depreciation to 31 December 1994	<u>1,031</u>	<u>617</u>	<u>1,648</u>
Net Assets	<u>1,034</u>	<u>820</u>	<u>1,854</u>

Note:

1. Systems are not sufficiently developed to provide accurate information in respect of fixed assets. The information supplied 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.	(14)	The excess arose because (i) a carry-over of expenses relating to the Conference of Speakers of Parliaments of the EU and the European Parliament was not provided for, and (ii) expenditure on training was higher than expected.
A.6.	47	The saving arose because the cost of carpet replacement for Leinster House was met from the provision within the Office of Public Works Vote (No. 10) for maintenance works relating to this Office.
C.	(13)	The excesses arose because (i) the number of meetings of sub-committees of the Council of Europe was greater than expected and (ii) payment of the 1993 subscription to the CSCE was not made until 1994.
I.1. & I.2.	59	A number of consultancy projects either did not proceed or were not completed as quickly as expected and others were delayed due to the change of Government.
M.2.	43	Expenditure on both home and foreign travel was less than expected.

4. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Sales of Parliamentary Publications	275,000	306,460
2. Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann	168,000	165,000
3. Income from services provided by the Broadcasting Unit	10,000	43,056
4. Surplus income of catering and bar services	60,000	60,000
5. Members contributions under the European Assembly (Irish Representatives) Pensions Scheme, 1979	29,000	20,541
6. Miscellaneous	<u>5,000</u>	<u>21,891</u>
	<u>£547,000</u>	<u>£616,948</u>

Explanation of Variation

- Income from the sale of parliamentary publications is dependent on the number of such publications arising from parliamentary business and the demand for same.
- Income is subject to market demand.
- The surplus relates in the main to (i) the crediting back to the Vote of a high number of out-of-date payable orders issued in 1993 and (ii) the recoupment of salary overpayments from previous years.

5. COMMITMENTS

(A) Global Commitments

Commitments at year end amount to £1,958,000

(B) Matured Liabilities

Matured Liabilities outstanding at year end amount to £344,000.

6. 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	149,390	120	4	5,927
Overtime and extra attendance	261,952	140	11	11,065
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	411,342	170*	18*	11,065

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

Table 2

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

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	2,926	1	-	-
Overtime and extra attendance	146,012	138	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	148,938	138*	-	-

* One individual received two allowances.

7. MISCELLANEOUS ITEMS

In addition to the amounts expended, payments were also received from the Vote for Increases in Remuneration and Pensions (No. 45) re:

Subhead	£'000
A.1.	60
B.	4
G.	66
J.	359
K.1.	26
L.	91
M.1.	4
N.	<u>19</u>
Total	<u>629</u>

In addition to the amount expended under subhead A.3. - Incidental Expenses, a sum of £1,575 was received from the Training Initiatives Fund, and a sum of £2,813 was received from the Strategic Management Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

KIERAN COUGHLAN
Accounting Officer.
HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT,
31st March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Houses of the Oireachtas and the European Parliament for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach and for payment of grants and a grant-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	3,010	3,044	-
A.2. Travel and Subsistence	255	453	40
A.3. Incidental Expenses	300	446	54
A.4. Postal and Telecommunications Services	350	279	12
A.5. Office Machinery and other Office Supplies	608	587	5
A.6. Office Premises Expenses	320	197	35
A.7. Consultancy Services	405	355	1
OTHER SERVICES			
B. Information and Public Relations Services	100	48	30
C. National Economic and Social Council (Grant-in-Aid)	332	332	-
D.1. Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988	68	68	-
D.2. Special Co-operation Initiative			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<u><i>15,000</i></u>	15	114
E.1. Local Development Programme	5,000	3,890	7
E.2. Community Employment Programme	85,630	85,630	-
G. Forum for peace and Reconciliation			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<u><i>315,000</i></u>	315	290
Gross Total			
<i>Original</i>	<i>£96,378,000</i>		
<i>Supplementary</i>	<u><i>330,000</i></u>	96,708	95,733
<i>Deduct:-</i>			
F. Appropriations in Aid	144	167	13
Net Total			
<i>Original</i>	<i>£96,234,000</i>		
<i>Supplementary</i>	<u><i>330,000</i></u>	96,564	95,566

SURPLUS TO BE SURRENDERED:-

£997,795

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks ¹		30
Accrued Income		13
Other Debit Balances:		
Personal Suspense Accounts	15	
Impersonal Suspense Accounts	2	
Recoupments Due	2	19
PMG Balance & Cash	1,740	
Less Orders Outstanding	<u>575</u>	<u>1,165</u>
		1,227
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	107	
Accrued Expenses	215	
Other Credit Balances:		
Deductions from pay	79	
Surplus to be Surrendered	<u>998</u>	<u>1,399</u>
Net Current Assets – Deficiency		<u>(172)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994¹

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	17	429	446
Additions	195	-	195
Assets Retired or Disposed of	-	-	-
Revaluations	—	—	—
Gross Assets at 31 December 1994	212	429	641
Cumulative Depreciation to 31 December 1994	<u>58</u>	<u>178</u>	<u>236</u>
Net Assets	<u>154</u>	<u>251</u>	<u>405</u>

Notes:

1. Systems were not sufficiently developed to provide more accurate figures.
2. Land and Buildings are vested in the Office of Public Works

Vote 3

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

Subhead	Less/(More) than provided £000	Explanation
A.2.	(198)	The estimate provision was inadequate to meet the travel related costs that arose in 1994. In particular the number of non-European visits by the Taoiseach (at an average cost of £30,000) increased from 4 to 7 for reasons not foreseen when the Estimates were being prepared.
A.3.	(146)	The provision for State Entertainment is estimated on the basis of the expected number of visits by distinguished persons from abroad and the number of prestigious events that should be marked by a State Reception (an example in 1994 was the 75th anniversary celebrations of the First Dáil). Expenditure was greater than anticipated in 1994 in particular because there were 10 visits (at a typical cost per visit of £13,000) from abroad compared with 8 in 1993 and the number of State Receptions increased from 4 to 12. In addition, in relation to Official Entertainment, the sum required in respect of the PCW talks had not been provided.
A.4.	71	The savings arose as the intended upgrading of certain telecommunications equipment was postponed until 1995.
A.6.	123	The savings arose from delays in receipt of a claim for recoupment and in implementing the building upkeep / maintenance scheme.
A.7.	50	The savings were due to the end of a consultancy assignment.
B.	52	The savings arose because the Report of the Task Force on the Communicating Europe Initiative was not published until 1995.
D.2.	(99)	The excess arose from the decision to support the Irish Genealogical Project.
E.1.	1,110	The savings were due to the setting up of new partnerships in 1995 and not in 1994.

4. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Recoupment of certain travelling expenses and subsistence allowances	7,000	4,875
2.- Recoupment of salaries, etc. of officers on secondment	127,000	144,432
3.- Miscellaneous	10,000	17,447
	<u>£144,000</u>	<u>£166,754</u>

Explanation of Variation

The variations arose because the recoupments in respect of staff on loan, and the value of the 1993 payable orders that went out of date were greater than anticipated.

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	43,719	53	2	5,683
Overtime and extra attendance	206,295	81	41	11,472
Shift and roster allowances	-	-	-	-
Miscellaneous	21,076	25	-	-
Total extra remuneration	271,090	62*	43	11,472

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

6. MISCELLANEOUS ITEMS

The account includes a sum of £12,748 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach in 1994.

A total of £142 in respect of ten long outstanding personal imprest accounts was written off.

There was no administrative budget scheme for the Department in 1994.

In addition to the amount paid under Subhead A.7. (Consultancy Services) a sum of £8,439 in respect of the Strategic Management Initiative was received from Subhead C. of the Vote of the Minister for Finance.

7. EU FUNDING

The outturn in Subhead E.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 E.2. includes payments in respect of activities co-financed from the European Social Fund. The receipts are paid direct from the EU to FAS.

8. MISCELLANEOUS ACCOUNT

National Economic and Social Council Grant-in-Aid Subhead C.		£000
	Balance at 1 January 1994	NIL
	Grant-in-Aid (Subhead C.)	332
	Less Payments	332
	Balance at 31 December 1994	NIL

PADDY TEAHON,
Accounting Officer.
DEPARTMENT OF THE TAOISEACH,
31st March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE TÁNAISTE

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	722	632	-
A.2. Travel and Subsistence	50	19	1
A.3. Incidental Expenses	60	37	3
A.4. Postal and Telecommunications Services	55	46	1
A.5. Office Machinery and Other Office Supplies	75	45	2
A.6. Office Premises Expenses	65	45	4
A.7. Consultancy Services	25	3	-
OTHER SERVICE			
B. National Economic and Social Forum (Grant-in-Aid)	550	375	-
Gross Total	1,602	1,202	11
<i>Deduct:-</i>			
C. Appropriations in Aid	5	14	-
Net Total	1,597	1,188	11

SURPLUS TO BE SURRENDERED :-

£409,527

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

1. Statement of Capital Assets

Assets worth less than £50 are not included.

2. Valuation of Assets

Equipment, Furniture and Fittings - All assets are valued at cost price.

Vote 4

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		2
Accrued Income		-
Prepayments		-
PMG Balance & Cash	96	
Less Orders Outstanding	<u>13</u>	83
Exchequer Grant Undrawn		<u>379</u>
		464
 Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	45	
Accrued Expenses	11	
Other Credit Balances:		
Suspense	8	
Surplus to be Surrendered	<u>409</u>	<u>473</u>
 Net Current Assets – Deficiency		<u>(9)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	119	43	162
Additions	25	12	37
Assets Retired or Disposed of	-	-	-
Revaluations	<u>-</u>	<u>-</u>	<u>-</u>
Gross Assets at 31 December 1994	144	55	199
Cumulative Depreciation to 31 December 1994	<u>52</u>	<u>10</u>	<u>62</u>
Net Assets	<u>92</u>	<u>45</u>	<u>137</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	90	The difference between estimate and outturn is primarily due to the difficulty in estimating the operating costs for a new Office in its full year of operation.
A.2.	31	Travel associated with the preparation of legislation on Freedom of Information was originally scheduled for end 1994 but was not undertaken until 1995.
A.3.	23	The difference is due largely to the difficulty in accurately estimating the training requirements and associated costs of a newly established Office in its first full year of operation.
A.5.	30	Certain developments in computerisation of the Office were deferred.

- A.6. 20 Costs in respect of maintenance, heat, light and fuel had been estimated at £50,000 but actual costs were £33,000.
- A.7. 22 Provision had been under this subhead for consultancy services relating to the Task Force on Long-Term Unemployment. Due to the re-scheduling of the work of the Task Force, it was decided to carry out the consultancy project in 1995.
- B. 175 The difference between the estimated Grant-in-Aid and eventual drawdown is due largely to the difficulty in estimating the full-year costs of a unique and newly established body comprising 49 members.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances.	<u>£5,000</u>	<u>£14,465</u>

Explanation of Variation

Appropriations in Aid were realised through the receipt of cancelled and out of date payable order which related to 1993.

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	1,119	4	-	-
Overtime and extra attendance	5,474	10	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	6,593	11*	-	-

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

7. MISCELLANEOUS ITEMS

The Office of the Tánaiste did not operate under an Administrative Budget Agreement in 1993 and consequently no carryover was included in the estimates for 1994.

In addition to the amount expended under Subhead A.3. - Incidental Expenses, 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.

In addition to the amount expended under Subhead A.7. - Consultancy Services, a sum of £1,425 was received from the Strategic Management Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

JULIE O'NEILL,
Accounting Officer.
OFFICE OF THE TÁNAISTE,
31st March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Tánaiste for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

Particulars	1994	1993	1992	1991
Salaries and allowances	1,112,000	1,080,000	1,050,000	1,020,000
Gratuities	100,000	100,000	100,000	100,000
Travel expenses	100,000	100,000	100,000	100,000
Office expenses	100,000	100,000	100,000	100,000
Repairs and maintenance	100,000	100,000	100,000	100,000
Printing and stationery	100,000	100,000	100,000	100,000
Subsistence	100,000	100,000	100,000	100,000
Other	100,000	100,000	100,000	100,000
Total	1,612,000	1,580,000	1,550,000	1,520,000

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	9,392	8,972	-
A.2. Travel and Subsistence	404	455	3
A.3. Incidental Expenses	193	170	-
A.4. Postal and Telecommunications Services	482	596	95
A.5. Office Machinery and Other Office Supplies	1,329	1,175	38
A.6. Office Premises Expenses	610	420	73
A.7. Consultancy Services	20	10	-
A.8. Collection of Statistics	2,109	1,676	-
Gross Total	14,539	13,474	209
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1,580	1,333	77
Net Total	12,959	12,141	132
SURPLUS TO BE SURRENDERED:-	£817,887		

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks ¹		79
Accrued Income ²		77
Prepayments ²		1
Other Debit Balances:		
Suspense		14
PMG Balance & Cash	791	
Less Orders Outstanding	95	696
Exchequer Grant Undrawn		435
		1,302
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	241	
Accrued Expenses ²	209	
Other Credit Balances:		
Suspense	85	
Surplus to be Surrendered	818	1,353
Net Current Assets – Deficiency		(51)

Vote 5

Notes:

1. 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.
2. Systems are not sufficiently developed to provide accurate information in respect of liabilities, accrued income and prepayments. The information supplied is based on a manual check of records and includes an element of estimation.

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	2,554	1,378	3,932
Additions	318	47	365
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	2,872	1,425	4,297
Cumulative Depreciation to 31 December 1994	1,647	442	2,089
Net Assets	<u>1,225</u>	<u>983</u>	<u>2,208</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.4.	(114)	Expenditure on telecommunications was greater than anticipated and included connection fees relating to the new offices in Cork, which though budgeted for in 1993 fell due for payment in 1994.
A.6.	190	Maintenance costs were kept to a minimum following decentralisation to new offices in Cork and vacation of the office at Earlsfort Terrace.
A.7.	10	Consultancy costs were less than anticipated, with one project commencing later than anticipated.
A.8.	433	In accordance with the Administrative Budget Agreement, 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.

4. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Community receipts	1,480,000	1,005,166
2. Miscellaneous	<u>100,000</u>	<u>327,476</u>
Total	<u>£1,580,000</u>	<u>£1,332,642</u>

Explanation of Variation

1. Given the nature of the contracts and the demands on Eurostat funds, it is particularly difficult to estimate EU receipts accurately.
2. The surplus mainly relates to an adjustment following a reconciliation between the 1993 CSO and OPW accounts.

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	74,265	128	-	-
Overtime and extra attendance	235,916	397	-	-
Shift and roster allowances	10,325	5	-	-
Miscellaneous	4,688	26	-	-
Total extra remuneration	325,194	512*	1	5,057

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

6. MISCELLANEOUS ITEMS

Compensation and legal costs totalling £5,614 was paid in respect of a civil action.

In addition to the amount expended under Subhead A.3. - Incidental Expenses, a sum of £8,000 was received from the Training Initiatives Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

In addition to the amount expended under Subhead A.3. - Incidental Expenses, a sum of £2,053 was received from the Strategic Management Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

DONAL MURPHY,
Accounting Officer.
CENTRAL STATISTICS OFFICE,
27th March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Liabilities/ Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	13,013	12,683	-
A.2. Travel and Subsistence	391	375	1
A.3. Incidental Expenses	720	694	14
A.4. Postal and Telecommunications Services	650	431	35
A.5. Office Machinery and other Office Supplies	1,300	882	29
A.6. Office Premises Expenses	520	351	103
A.7. Consultancy Services	757	467	81
A.8. Central Information Technology Service	676	474	19
OTHER SERVICES			
B. Consultancy Services	150	112	-
C. Information Technology, Training Initiatives and Strategic Management Fund	655	509	-
D. Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,330	1,330	-
E. Institute of Public Administration (Grant-in-Aid)	1,330	1,330	-
F. Losses in respect of certain loans for Industrial Development Purposes advanced by ICC Bank plc	950	635	800
G. Gaeleagras na Seirbhíse Poiblí (<i>National Lottery Funded</i>)	100	98	5
H. Civil Service Arbitration Board and Civil Service Appeals Board	20	5	-
I. Review Body on Higher Remuneration in the Public Sector	75	4	1
J. Contribution to the Common Fund for Commodities	100	-	130
K. Management Expenses of Assets and Liabilities of Foir Teoranta transferred to ICC Bank plc	380	397	300
L. Emergency Services Network	200	100	-
M. Fund for Community Initiatives (Grant-in-Aid)	20,000	-	-
Gross Total	43,317	20,877	1,518
<i>Deduct:-</i>			
N. Appropriations in Aid	440	655	114
Net Total	42,877	20,222	1,404
SURPLUS TO BE SURRENDERED:-		£22,654,779	

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		36
Accrued Income		114
Prepayments		125
Other Debit Balances:		
Suspense		844
PMG Balance & Cash	569	
Less Orders Outstanding	<u>183</u>	386
Exchequer Grant Undrawn		<u>22,047</u>
		23,552
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	531	
European Union Funds	-	
Accrued Expenses	1,518	
Other Credit Balances:		
Suspense	91	
Surplus to be Surrendered	<u>22,655</u>	<u>24,795</u>
Net Current Assets – Deficiency		<u>(1,243)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Hardware / Software £'000	Furniture & Fittings £'000	GTN ¹ £'000	Office Equipment £'000	Totals £'000
Cost or Valuation at 1 January 1994	1,524	1,556	639	180	3,899
Additions	446	62	75	55	638
Assets Retired or Disposed of	-	-	-	(16)	(16)
Revaluations	-	-	-	-	-
Gross Assets at 31 December 1994	1,970	1,618	714	219	4,521
Cumulative Depreciation to 31 December 1994	<u>936</u>	<u>784</u>	<u>534</u>	<u>138</u>	<u>2,392</u>
Net Assets	<u>1,034</u>	<u>834</u>	<u>180</u>	<u>81</u>	<u>2,129</u>

Note:

1. Government Telecommunications Network.

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

Subhead	Less/(More) than provided £'000	Explanation
A.4.	219	Expenditure on telephone services was less than expected. The provision of a new telecommunications system in the Department was deferred. The telecommunications costs of the relocation of the Civil Service Training Centre and the Central Information Technology Services did not arise as these relocations did not take place.
A.5.	418	Spending on office equipment was severely curtailed.
A.6.	169	Large refurbishment works were postponed.
A.7.	290	Certain studies provided for were not undertaken.
A.8.	202	The saving arose from the following: <ul style="list-style-type: none"> (i) non-expenditure of some £88,500 on enhancements to the proposed new Civil Service payroll package because of a longer than expected selection process; (ii) savings of some £70,000 on the contingency provision set aside to cover computer bureau operation in the event that services would be required beyond the scheduled closure date of 31 December 1993 (the bureau ceased operating on schedule); (iii) the expenditure of some £43,000 on an improved telephone system (PABX) for the Office of the Permanent Representation in Brussels being charged to Subhead C. (IT Initiatives Fund) rather than A.8. because of the accruing service-wide benefits involved.
B.	38	The saving arose because the disposal of the State's remaining shareholding in Irish Life did not proceed.
C.	146	Demands from Departments for assistance in information technology, training and strategic management matters were lower than expected. The resultant savings were £77,000, £31,000 and £38,000 respectively.
F.	315	The saving arose because many of the companies involved in the scheme performed better than expected: as the winding-down of the scheme proceeds, variations from budget estimates become unavoidable since the actual cost becomes more dependent on the varying fortunes of a smaller number of borrowers.
H.	15	There were fewer sittings of the Civil Service Arbitration Board in 1994 than were expected. It is not possible to estimate accurately in advance the number of days on which this Board may sit during any given year. This depends on (a) the demand for arbitration and (b) the availability of and demands on the Chairman.
I.	71	Expenditure by the Review Body is very difficult to forecast and is dependent on the number and nature of the references sent to the Body. The position of Chairman of the Review Body was vacant during the year and no references were sent to the Body in the year, hence the saving.
J.	100	Ireland's contribution to the Fund was not requested.
L.	100	Planned expenditure under this subhead related to a consultancy study on the feasibility and design of an emergency services telecommunications network. The saving arose because only Stage 1 of the consultancy study was completed; Stage 2 was deferred because of complex technical and other issues arising out of Stage 1.
M.	20,000	A global provision of £20 million was made in respect of expected expenditure under the new round (1994/1999) of EU community initiatives. In the event, none of the operational programmes for the new initiatives were approved by the Commission in time to incur expenditure in 1994.

4. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from An Post and Bord Telecom Éireann	16,000	6,283
2. Receipts from computer services rendered by Central Information Technology Service	10,000	79,256
3. Recoupment of salaries, <i>etc.</i> , of officers on secondment	208,000	298,934
4. Recoupment of certain travelling and subsistence expenses from the EU, <i>etc.</i>	140,000	126,845
5. Miscellaneous	<u>66,000</u>	<u>143,631</u>
	<u>£440,000</u>	<u>£654,949</u>

Explanation of Variation

1. The variation arose because An Post did not reimburse the Vote for the services provided to them by the Chief Medical Officer.
2. The surplus arose because of (i) greater than expected computer processing demands in the second half of 1993, (ii) the later than planned transfer of computer systems to users' own installations and (iii) extra receipts in respect of payroll licence fees.
3. It is very difficult to predict the amount which will be recouped in any given year.
4. The amount recouped from the EU in respect of travel and subsistence expenses was less than that expected.
5. The surplus was mainly due to unexpectedly high receipts from (i) the Vote of the Office of the Attorney General (No. 13) in respect of servicing shared accommodation and (ii) the sale of redundant PCs.

5. COMMITMENTS

(A) 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 end of 1994 the principal outstanding was £4.5m.
- (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 Foir Teoranta portfolio. This fee will be payable as long as the portfolio is under active management. This will probably be £350,000 per year for a number of years.

Vote 6

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	202,715	254	1	5,750
Overtime and extra attendance	273,972	220	9	9,637
Shift and roster allowances	440	3	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	477,127	361*	12*	9,637

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

7. MISCELLANEOUS ITEMS

This account includes expenditure of £56,753 in respect of a member of Staff on loan without repayment to the European Institute of Public Administration.

This account includes expenditure of £170,168 in respect of 13 members of staff on loan without repayment.

Subhead D. - In addition to the amount expended under this Subhead, a sum of £23,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

Subhead E. - In addition to the amount expended under this Subhead, a sum of £36,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

The value of computer services supplies by Central Information Technology Services (CITS) without repayment to public Departments and Offices in the year ended 31 December 1994 was "nil", as the CITS computer bureau closed in January 1994.

8. EU FUNDING

Subhead A.7. Consultancy Services - is assisted by the European Regional Development Fund (ERDF). The 1994 estimate for ERDF assisted expenditure was £300,000; actual expenditure amounted to £211,075.

9. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 1994 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 1994 £</i>	<i>Cumulative Expenditure to 31st December 1994 £</i>
Civil Service Arbitration Board	1950/51	3,924	383,512
Review Body on Higher Remuneration in the Public Sector	1969/70	7,616	1,004,935
Civil Service Appeals Board	1993	2,853	2,853

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 was not transferred but remained in the Account and is available for surrender.

11. NATIONAL LOTTERY FUNDING

The expenditure of £97,962 out of the provision of £100,000 in Subhead G, Gaeleagras na Seirbhíse Poiblí, is entirely funded by the National Lottery

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
31st March 1995

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 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, etc.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
A. Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	66,500	63,939	-
B. Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	12,060	12,181	-
C. <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,555	3,159	-
D. Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	10,875	7,587	-
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	8,883	8,452	-
G. Injury Grants and Medical Fees	100	83	-
H. Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	15	12	-
I. Fees to Pensions Board	20	19	-
Gross Total	102,011	95,435	-
<i>Deduct:-</i>			
J. Appropriations in Aid	12,589	14,191	-
Net Total	89,422	81,244	-

SURPLUS TO BE SURRENDERED:-

£8,178,391

The Statement of Accounting Policies and Principles and Notes 1 to 4 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		-
Accrued Income		-
Prepayments		-
Other Debit Balances:		
Suspense		6
PMG Balance & Cash	8,173	
Less Orders Outstanding	<u>-</u>	8,173
Exchequer Grant Undrawn		<u>-</u>
		8,179
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	-	
European Union Funds	-	
Accrued Expenses	-	
Other Credit Balances:		
Suspense	-	
Surplus to be Surrendered (1994)	8,178	
Surplus brought forward from 1993	<u>1</u>	<u>8,179</u>
Net Current Assets – Deficiency		<u>-</u>

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

Subhead	Less/(More) than provided £'000	Explanation
C.	396	The reduction during 1994 in the number of widows in receipt of <i>ex-gratia</i> pensions was greater than expected.
D.	3,288	The cost of lump sums and death gratuities is unpredictable because it involves guessing as to the numbers who will retire between 60 and 65 years or on ill-health grounds, or who will die in service.
G.	17	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).	3,000	4,245
2. Receipt from the Social Welfare Consolidation Act, 1993 (No. 38 of 1993) in respect of pension liability of staff.	6,400,000	6,400,000
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	100,000	66,924
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	5,471,000	6,795,977
5. Repayment of Gratuities, <i>etc.</i>	10,000	17,810
6. Purchase of Notional Service.	500,000	898,464
7. Miscellaneous	<u>105,000</u>	<u>8,017</u>
	<u>£12,589,000</u>	<u>£14,191,437</u>

Explanation of Variation

3. It is difficult to predict accurately the number of officers on loan.
4. Receipts are difficult to predict because they depend upon the number of retirements, changes in the membership and the pattern of pay increases.
6. The number of officers who decide to avail of the Purchase of Notional Service Scheme is difficult to predict.
7. The level of refunds from the organisation operating the Transfer of Service Scheme, and the miscellaneous small receipts under this Subhead, are difficult to predict accurately.

4. DETAILS OF EXTRA REMUNERATION

Ninety three retired Civil Servants paid from this Vote received from public funds sums ranging from £35 to £73,297 as remuneration for services rendered.

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	2,530	2,099	14
A.2. Travel and Subsistence	281	218	1
A.3. Incidental Expenses	84	55	1
A.4. Postal and Telecommunications Services	21	22	1
A.5. Office Machinery and Other Office Supplies	180	162	3
A.6. Office Premises Expenses	70	56	1
A.7. Consultancy Services	120	67	35
Gross Total	3,286	2,679	56
<i>Deduct:-</i>			
A.8. Appropriations in Aid	582	328	101
Net Total	2,704	2,351	(45)

SURPLUS TO BE SURRENDERED:-

£352,701

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets - equipment is valued at cost with no cost given for fully depreciated assets.

Furniture acquired since 1 January 1992 has been valued at cost. Pre 1992 furniture is included at an estimated realisable value of £3,000 at 31 December 1994.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		3
Accrued Income		101
Prepayments		8
Other Debit Balances		4
PMG Balance & Cash	282	
<i>Less</i> Orders Outstanding	<u>102</u>	180
Exchequer Grant Undrawn		<u>278</u>
		574
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	88	
Accrued Expenses	56	
Other Credit Balances	20	
Surplus to be Surrendered	<u>353</u>	<u>517</u>
Net Current Assets – Surplus		<u>57</u>

Vote 8

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	224	136	360
Additions	<u>130</u>	<u>36</u>	<u>166</u>
Gross Assets at 31 December 1994	354	172	526
Cumulative Depreciation to 31 December 1994	<u>180</u>	<u>31</u>	<u>211</u>
Net Assets	<u>174</u>	<u>141</u>	<u>315</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	431	Delays were encountered in filling vacancies and in recruiting additional staff required to meet expanded responsibilities under the Comptroller and Auditor General (Amendment) Act, 1993
A.2.	63	
A.3.	29	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.5.	18	
A.7.	53	
A.6.	14	Additional premises allocated by the Office of Public Works, the heating, lighting and cleaning costs of which are met from this subhead, were not occupied until late in 1994.

5. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt of audit fees	569,000	312,118
2. Other	<u>13,000</u>	<u>16,239</u>
Total	<u>£582,000</u>	<u>£328,357</u>

Explanation of Variation

- Lower staffing levels resulted in the late completion of a significant number of audits for which audit fees are charged.

6. COMMITMENTS

£18,000 approximately was committed at 31 December 1994 in respect of services and consultancy.

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	7,957	8	-	-

8. MISCELLANEOUS ITEM

This account includes expenditure of £20,812 in respect of an officer on secondment on a repayment basis to the Housing Finance Agency.

PATRICK GRAHAM
Accounting Officer
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
31st March, 1995

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 1994.

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 1994 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
18 July 1995

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 1994.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE REVENUE COMMISSIONERS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	110,297	109,024	-
A.2. Travel and Subsistence	4,288	3,894	48
A.3. Incidental Expenses	4,000	3,917	251
A.4. Postal and Telecommunications Services	10,350	10,693	445
A.5. Office Machinery and Other Office Supplies	13,198	13,084	195
A.6. Office Premises Expenses	4,500	4,720	220
A.7. Consultancy Services	750	868	6
A.8. Machinery and Equipment for Security Printing and Stamping	700	462	5
A.9. Motor Vehicles	956	621	31
A.10. Law Charges, Fees and Rewards	2,880	2,425	58
A.11. Compensation and Losses	150	213	-
Gross Total	152,069	149,921	1,259
<i>Deduct:-</i>			
A.12. Appropriations in Aid	17,284	17,581	322
Net Total	134,785	132,340	937

SURPLUS TO BE SURRENDERED:-

£2,444,526

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Some of the figures used in the Statement of Current Assets and Liabilities (Note 2) and in the Statement of Capital Assets (Note 3) contain an element of estimation as systems are not sufficiently developed.

Arrangements for the compilation of the Statement of Capital Assets were made prior to receipt of Department of Finance Circular 1/95 of 9 January 1995. These arrangements did not provide for the inclusion of floor covering or window blinds in the costing. This approach was not changed when the circular was received, as a change of direction at that stage would have resulted in confusion and inconsistent results. Accordingly, the cost of floor covering and window blinds is not included in the Statement of Capital Assets. These costs will be included in the Statement in future years.

Over the past 10 years the cost of fitting out premises used by Revenue has been borne in some cases by the Office of Public Works and in other cases by Revenue. In certain projects the costs were shared. The time available has not been adequate to allow for an apportionment of these costs and accordingly the costs of fitting out premises which were borne by Revenue are not included in the Statement of Capital Assets. These costs will be included in the Statement in future years.

The depreciation policy set out in the "Statement of Accounting Policies and Principles" has been followed. Cars and vans have been depreciated on a straight line basis at an annual rate of 20%. Boats and engines for boats have been depreciated on a straight line basis at an annual rate of 10% and 20%, respectively.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		486
Accrued Income		322
Prepayments		1,538
Other Debit Balances ¹		1,585
Bank Balance		5,109
Exchequer Grant Undrawn		<u>1,200</u>
		10,240
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	3,524	
Accrued Expenses	1,259	
Other Credit Balances ²	1,970	
Surplus to be Surrendered	<u>2,445</u>	<u>9,198</u>
Net Current Assets – Surplus		<u>1,042</u>

1. Advances for Revenue Purposes, Imprests and Uniform Advances

2. Voluntary Deductions Schemes Balances, Training Initiatives Fund and Cherished Numbers.

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1994	27,587	9,280	36,867
Additions	7,956	700	8,656
Assets Retired or Disposed of	(37)	-	(37)
Revaluations	-	-	-
Gross Assets at 31 December 1994	35,506	9,980	45,486
Cumulative Depreciation to 31 December 1994	<u>20,748</u>	<u>4,990</u>	<u>25,738</u>
Net Assets	<u>14,758</u>	<u>4,990</u>	<u>19,748</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.8.	238	Savings, allowed for under the Administrative Budget, arose because some purchases planned for 1994 were deferred.
A.9.	335	Savings, allowed for under the Administrative Budget, arose because some purchases planned for 1994 were deferred.
A.11.	(63)	A number of legal actions against the Revenue Commissioners were settled in 1994 which led to the expenditure under this subhead being higher than anticipated.

Vote 9

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	14,100,000	14,100,000
2. Receipts for microfiche work relating to health boards and state-sponsored bodies	50,000	49,311
3. Moneys received for special attendance of officers	406,000	567,939
4. Fines, forfeitures, law costs recovered	1,500,000	1,313,042
5. Proceeds of customs sales	150,000	156,805
6. Recoupment of certain travel costs from the EU	200,000	173,600
7. Recoupment of salaries, <i>etc.</i> of officers on secondment	150,000	210,040
8. Bill of entry receipts	10,000	19,612
9. Receipts from sale of official cars	10,000	37,120
10. Inward Processing Compensatory Interest	400,000	356,835
11. Miscellaneous	<u>308,000</u>	<u>596,315</u>
	<u>£17,284,000</u>	<u>£17,580,619</u>

Explanation of Variation

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. Some 1994 travel costs were not recouped until 1995.
7. The number of officers seconded was higher than anticipated.
8. Receipts vary with demand.
9. More cars were sold than anticipated.
10. Difficult to estimate receipts.
11. Receipts cannot be closely estimated.

6. COMMITMENTS

(A) Global Commitments

Commitments likely to materialise amount to £771,759.

(B) Matured Liabilities

The value of matured liabilities as at 31 December 1994 is £98,685.

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	608,569	865	1	5,500
Overtime and extra attendance	4,549,262	4,249	172	14,386
Shift and roster allowances	301,514	646	6	7,711
Miscellaneous	83,521	183	-	-
Total extra remuneration	5,542,866	4,554*	276*	14,386

* 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 £3,516,000 was included in the Estimate for 1995.

In addition to the amount expended under subhead A.3., a sum of £10,000 was received from the Training Initiatives Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

The cost of Revenue staff on loan to other Departments without recoupment was £177,212.

Compensation of £16,250 with medical expenses of £210 was paid in respect of an accident involving an official car.

Compensation of £161,928 was paid in respect of five legal actions against the Revenue Commissioners. Of this amount £43,428 was in respect of three legal actions taken by taxpayers while £118,500 related to two legal actions taken by members of staff against the Revenue Commissioners (S. 47/1/73).

A sum of £6,462 was charged to the Losses Subhead in respect of dishonoured cheques for which replacement cheques could not be obtained.

A sum of £14,411 was charged to the Losses Subhead in respect of irregularities involved in the ordering and reselling of furniture. The total loss is estimated at £42,890, the balance of which related to 1992 and 1993.

C. MacDOMHNAILL
Accounting Officer
OFFICE OF THE REVENUE COMMISSIONERS
29th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 1994 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 1994. Attention is drawn to paragraph 10 of the report for 1994 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of Public Works and for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants.

Service	Estimate Provision £'000	Outturn £'000	Liabilities / Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	16,921	16,428	-
A.2. Travel and Subsistence	1,400	1,388	38
A.3. Incidental Expenses	236	272	6
A.4. Postal and Telecommunications Services	980	946	3
A.5. Office Machinery and other Office Supplies	720	832	11
A.6. Office Premises Expenses	600	553	14
A.7. Consultancy Services	180	55	-
OTHER SERVICES			
B. President's Household Staff: Wages and Allowances	140	137	-
C. Miscellaneous Services at Visitor Centres	125	89	-
D. Purchase of Sites and Buildings	600	1,616	-
E. New Works, Alterations and Additions	41,750	40,360	67
F.1. Maintenance and Supplies	15,394	15,721	226
F.2. Government Supplies Agency	1,518	1,706	11
F.3. Rents, Rates, etc.	24,500	23,217	-
F.4. Fuel, Electricity, Water, Cleaning Materials, etc.	470	294	35
G. National Parks and Wildlife Service	10,300	8,544	136
H. Inland Waterways	7,292	6,868	134
I. Conservation Works (<i>National Lottery Funded</i>)	1,150	753	-
J. National Monuments and Historic Properties	17,645	19,458	258
K. Purchase and Maintenance of Engineering Plant and Machinery and Stores	1,300	1,430	12
L.1. Arterial Drainage - Surveys	270	282	2
L.2. Arterial Drainage - Construction Works	2,000	2,345	11
L.3. Arterial Drainage - Maintenance	4,468	4,980	73
M. Zoological Society of Ireland	1	620	-
Gross Total	149,960	148,894	1,037
<i>Deduct:-</i>			
N. Appropriations in Aid	11,460	12,025	1,230
Net Total	138,500	136,869	(193)

SURPLUS TO BE SURRENDERED:-

£1,630,833

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(a) Liabilities

Liabilities are represented as certified invoices unpaid on 31st December 1994 which were paid during January 1995.

(b) Accrued Income

This is represented as demands for payment issued before 31st December 1994 which were unpaid on that date.

(c) Subhead F3, for Rents, includes an element of prepayment in respect of 1995.

(d) Statement of Current Assets and Liabilities

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

(e) Valuation of Assets

Land and Buildings are not valued in the Statement of Capital Assets as the valuation was not undertaken in 1994.

(f) Depreciation

Vehicles

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

Other Capital Assets

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

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		5,284
Accrued Income		1,230
Central Bank Accounts Balances	12,434	
Less Orders Outstanding	<u>4,672</u>	7,762
Exchequer Grant Undrawn		<u>1,066</u>
		15,342
Less Current Liabilities		
Due to State (Loan Repayments)	5,483	
Accrued Expenses	1,037	
Other Credit Balances:		
Suspense	681	
Surplus to be Surrendered	<u>1,631</u>	<u>8,832</u>
Net Current Assets – Surplus		<u><u>6,510</u></u>

Vote 10

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1994	9,001	661	9,662
Additions	1,448	-	1,448
Assets Retired or Disposed of	(75)	-	(75)
Gross Assets at 31 December 1994	10,374	661	11,035
Cumulative Depreciation to 31 December 1994	<u>1,326</u>	<u>57</u>	<u>1,383</u>
Net Assets	<u>9,048</u>	<u>604</u>	<u>9,652</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Proceeds from the sale of certain properties to the value of £148,344 were paid over to the Exchequer in 1994.

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	493	In addition to the amount expended under this subhead a sum of £212,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
A.3.	(36)	The excess was due largely to increased expenditure on staff training and the purchase of books and periodicals.
A.5.	(112)	The excess arose from increased requirements for Information Technology, photocopying facilities and general office equipment.
A.6.	47	Some minor improvement works did not proceed in 1994, therefore expenditure was less than estimated.
A.7.	125	The saving arose because progress towards the provision of new Management Information Systems did not proceed as quickly as was anticipated.
B.	3	In addition to the amount expended under this subhead a sum of £3,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
C.	36	The saving results from the change over of the catering facility at Dublin Castle from an Office of Public Works operation to one run by a concessionaire.
D.	(1,016)	The excess arose because of the purchase of Osmond House, Ship Street, Dublin.
E.	1,390	Details of expenditure are on page 125.
F.1.	(327)	In addition to the amount expended under this subhead a sum of £90,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
F.2.	(188)	The excess was due mainly to: artwork stock purchases, increased printing, binding and to services including paper and publications. In addition to the amount expended under this subhead a sum of £7,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
F.3.	1,283	The saving arose from: lower payments on Decentralisation projects due to lower interest rates, favourable rent reviews and the surrender of some premises.

Details of expenditure Department by Department are at page 126.

- F.4. 176 Milder weather, better control of heating costs and one non-matured liability gave rise to this saving.
- G. 1,756 The saving was due to the stopping of the building contracts on the Burren and Wicklow Park Visitor Centres and to an underspend on the Cohesion Fund project for Raised Bogs. The expenditure in 1994 on the Wicklow Park Visitor Centre was £82,156 for Consultant Engineering fees and £27,675 for insurance.
- In addition to the amount expended under this subhead a sum of £119,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- H. 424 This saving is due to the slow progress of work on the River Suck and to the non-commencement of work on the Shannon Navigation to Boyle, on the Boyne Canal and on the Corrib Navigation.
- In addition to the amount expended under this subhead a sum of £124,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- I. 397 The saving was due to delay in placing a contract for works at Kilmainham Gaol because of necessary consultation with the public and to slowness in initial expenditure on building works because of the confined nature of the site.
- J. (1,813) The excess was due mainly to costs associated with the acquisition of Emo Court, to the Phoenix Park World Cup soccer football reception costs and to the purchase of the Ormonde collection of paintings and tapestries for Kilkenny Castle.
- In addition to the amount expended under this subhead a sum of £199,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- K. (130) The excess arose from the need to purchase extra replacement machinery in order to achieve acceptable safety standards.
- In addition to the amount expended under this subhead a sum of £16,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- L.2. (345) The overrun was due to increased compensation payments.
- In addition to the amount expended under this subhead there were engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following value:-
- Boyle Bonet Catchment Drainage Scheme: £307,146
- L.3. (512) The excess arose from the need to carry out additional works to river embankment schemes.
- In addition to the amount expended under this subhead a sum of £208,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- M. (619) The increase arose from the payment of a subsidy to Dublin Zoo.

Vote 10

6. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Rents (including receipts from lettings of fishing rights, etc.)	1,500,000	1,364,652
2. Miscellaneous Services at Visitor Centres	145,000	141,887
3. Sales of Property	1,000,000	1,201,167
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	900,000	1,203,061
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	5,300,000	4,426,478
6. Fees, etc., in connection with the operation of the Local Loans Fund	10,000	19,753
7. Charges at National Parks and Wildlife Sites	550,000	446,733
8. Charges at National Monuments and Historic Properties	1,000,000	1,801,643
9. Charges for use of Inland Waterways	145,000	147,068
10. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	<u>910,000</u>	<u>1,272,136</u>
Total	<u>£11,460,000</u>	<u>£12,024,578</u>

Explanation of Variation

1. The shortfall in receipts is due to the non payment of rents by certain agencies.
3. Greater receipts were achieved due to the sale of such properties as the Beggars Bush, Dublin; Union Quay former Garda Station, Cork and the former Custom House, Kinsale, Co. Cork.
4. Sales of Government publications were more buoyant than expected.
5. Recoveries from other Departments for works carried out were less than anticipated.
6. Receipts were higher than expected.
8. Receipts at National Monuments and Historic Properties were in excess of the provision due to an increase in the number of visitors and the opening of additional centres in 1994.
10. Receipts were higher than expected as a result of refunds from the European Union.

7. COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 1995 and subsequent years is given for the Central Building Maintenance Workshops only and is estimated to be £20,000.

There are no commitments under grant subheads.

(B) Multi-annual Capital Commitments

The following Table details expenditure in 1994 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31/12/94.

	£
Expenditure in 1994	42,908,967
Commitments in 1995	28,748,000
Commitments in 1996	6,242,000

Expenditure was incurred on seven projects during 1994 where the total estimated cost of the individual project will exceed £5 million. Particulars of these projects are as follows:

Project	Cumulative Expd. to 31/12/1993 £	Expenditure 1994 £	Commitments 1995 £	Commitments 1996 £
Dublin Castle, Ship Street	145,222	8,742,066	2,700,000	115,000
Clock Tower-Chester Beatty	-	2,159,814	3,000,000	300,000
D/Defence GHQ	134,059	486,358	3,100,000	3,000,000
National Museum, Collins Barracks	-	9,899,739	4,040,000	150,000
National Gallery	3,938,979	1,907,068	280,000	3,000
Boyne Valley	3,293,926	270,137	2,500,000	1,500,000
Templemore GTC	13,930,757	1,169,826	100,000	-

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	104,257	106	-	-
Overtime and extra attendance	223,955	207	3	7,227
Shift and roster allowances	-	-	-	-
Miscellaneous	23,652	73	-	-
Total extra remuneration	351,864	*	*	7,227

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

9. MISCELLANEOUS ITEMS

Sums of £2,500, £1,000, £750, £580 and £531 were paid to five officers in recognition of exceptional performance. (Administrative Budget Agreements Paragraph 7.1.4 and E101/1/92).

A total of £184,739 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work. In addition, sums totalling £5,190 were lodged in court in two cases. (E112/1/92 and Department of Finance delegated sanction of 8/8/91).

Sums totalling £281,787 were paid in settlement of claims for personal injuries on State property. (Department of Finance sanctions of 5/10/93, 7/2/94, 7/10/94 and delegated sanction of 8/8/91).

Sums totalling £46,201 were paid in settlement of claims for loss of or damage to personal property arising from the activities of this Office. (S102/2/84, S102/9/90, E109/41/41, Department of Finance sanctions of 26/11/93, 8/12/93, 4/3/94 and delegated sanction of 8/8/91).

Payments totalling £49,127 were made in respect of accidents involving State and other vehicles. (Department of Finance delegated sanction of 8/8/91).

An amount of £150,000 was paid to a company for loss in value of property in compensation related to a works site. In addition, legal costs of £20,944 were paid in this case. (Section 13 of the Drainage Act 1945).

Vote 10

An amount of £29,000 was paid in compensation to a tenant in full and final settlement for loss of living accommodation and a catering licence. (Department of Finance minute of 24/9/93).

Losses by theft to an estimated value of £9,216 were written off. (Department of Finance sanction of 6/8/92).

Losses of stores to an estimated value of £6,633 were written off. (Department of Finance sanction of 6/8/92).

A former Garda Station was transferred free of charge to the Department of Defence. (S55/1/69).

A gift of a silk hat which was once owned by Mr Charles J O'Connell, MP, was donated by Mr Charles O'Connell, 32 Fortfield Terrace, Rathgar, Dublin 6 and was accepted by the Commissioners of Public Works with the agreement of the Minister for Finance. (S55/1/84).

A gift of a Davenport (in Killarney Wood) was donated by Mrs Sally Aall and the Irish Georgian Foundation and was accepted by the Commissioners of Public Works with the agreement of the Minister for Finance. (Department of Finance minute of 11/8/94).

Under the ACNAT/LIFE Scheme there was in 1994 expenditure of £1,297,878 mainly on surveys and land purchase. This Scheme is co-funded by the EU and Subhead G. of the Vote. (Department of Finance sanction dated 14th May 1993).

Expenditure in 1994 on services provided on a repayment basis included £461,821 on Prison Projects and £100,281 on Harbour Centres.

Expenditure of £24,097 was incurred on behalf of the National Heritage Council on projects approved by it and on its own expenses. The expenditure was funded from the National Lottery via the Grant-in-Aid Account for the National Heritage Council. (Vote 42).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry over of £563,000 from the Vote for 1994 was included in the Estimate for 1995.

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, INTERREG and the Cohesion Fund.

11. MISCELLANEOUS ACCOUNTS

Receipts and payments in the year ended 31st December 1994 on the following two non-Voted Accounts:-

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

	£
Balance at 1st January 1994	101,342 (Dr)
Payments 1994	26,283
	<u>127,625</u>
Receipts 1994	114,927
Balance at 31st December 1994	<u>12,698 (Dr)</u>

Public Service Early Retirement Scheme

	£
Balance at 1st January 1994	13,319 (Cr)
Refund from the Department of Enterprise and Employment	<u>1,101</u>
Balance at 31st December 1994	14,420 (Cr)

There were no payments under this Scheme in 1994.

E.- NEW WORKS, ALTERATIONS AND ADDITIONS

<i>Project</i>	<i>Estimate Provision</i>	<i>Outturn</i>
	£	£
1. Garda Stations : Erection of new buildings and major improvement schemes	4,500,000	4,391,326
2. Employment Exchanges : Erection of new buildings and major improvement schemes	2,500,000	2,175,611
3. Rationalisation of Office Accommodation	2,500,000	3,178,501
4. Templemore Garda Training College	900,000	1,169,826
5. Dublin Castle, Blocks 11-13	-	45,866
6. Revenue Computer Centre	-	11,317
7. Morgan Place Courtrooms, Dublin	-	25,204
8. National Gallery : Refurbishment	2,400,000	1,907,069
9. Botanic Gardens : Curvilinear Range	1,800,000	1,208,511
10. Custom House, Rewiring	-	221
11. Agriculture House	-	20,020
12. Meteorological Office	900,000	714,298
13. Dublin Castle : Clock Block	2,000,000	2,159,814
14. Dublin Castle : Ship Street	10,000,000	8,742,067
15. National Museum, Collins Barracks	10,000,000	9,899,739
16. Other Projects	<u>4,250,000</u>	<u>4,710,458</u>
TOTAL	<u>£41,750,000</u>	<u>£40,359,848</u>

SERVICES SUPPLIED TO OTHER DEPARTMENTS
F.3.- RENTS, RATES, etc.

<i>Departments, etc.</i>	<i>Estimate</i>	<i>Outturn</i>
	<i>Provision</i>	
	£	£
Oireachtas	13,000	2
Taoiseach	1,154,000	1,144,663
Finance	1,155,000	1,066,103
Revenue	7,054,000	6,755,371
Office of Public Works	1,200,000	1,244,350
Ombudsman	112,000	111,250
Justice	3,755,000	3,564,739
Environment	920,000	789,836
Education	898,000	882,176
Foreign Affairs	610,000	629,815
Social Welfare	3,850,000	3,478,423
Health	70,000	88,061
Agriculture, Food and Forestry	1,200,000	1,089,930
Enterprise and Employment	1,039,000	869,821
Equality and Law Reform	93,000	138,915
Defence and Marine	460,000	404,132
Transport, Energy and Communications	600,000	509,057
Arts, Culture and the Gaeltacht	310,000	377,031
Tourism and Trade	<u>7,000</u>	<u>73,816</u>
TOTAL	<u>£24,500,000</u>	<u>£23,217,491</u>

JOHN F. MAHONY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 30 Marta 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 1994 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 1994. Attention is drawn to paragraph 27 of the report for 1994 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,485	1,459	-
A.2. Travel and Subsistence	73	73	4
A.3. Incidental Expenses	84	81	-
A.4. Postal and Telecommunications Services	25	23	1
A.5. Apparatus and Chemical Equipment	530	530	17
A.6. Office Premises Expenses	108	108	5
OTHER SERVICE			
B. Research/Development Projects	145	143	-
Gross Total	2,450	2,417	27
<i>Deduct:-</i>			
C. Appropriations in Aid	192	189	5
Net Total	2,258	2,228	22

SURPLUS TO BE SURRENDERED:-

£29,969

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		-
Accrued Income		5
Prepayments		2
Other Debit Balances		-
PMG Balance & Cash	143	
Less Orders Outstanding	<u>66</u>	77
Exchequer Grant Undrawn		<u>28</u>
		112
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	62	
European Union Funds	-	
Accrued Expenses	27	
Other Credit Balances:		
Suspense	15	
Surplus to be Surrendered	<u>30</u>	<u>134</u>
Net Current Assets – Deficiency		(22)

Vote 11

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment £'000
Cost or Valuation at 1 January 1994	321
Additions	217
Assets Retired or Disposed of	-
Revaluations	-
Gross Assets at 31 December 1994	538
Cumulative Depreciation to 31 December 1994	<u>108</u>
Net Assets	<u>430</u>

3. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for various analyses, examinations, tests, etc.	22,000	23,123
2. Recoupment of certain travelling expenses	32,000	34,713
3. Recoupment from EU for Research/Development Project	22,000	15,502
4. Fees for CAP analyses	<u>116,000</u>	<u>115,728</u>
	<u>£192,000</u>	<u>£189,066</u>

4. 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	9,608	15	-	-
Overtime and extra attendance	11,967	7	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	21,575	20*	-	-

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

5. MISCELLANEOUS ITEM

In addition to the amount expended under Subhead A.3. - Incidental expenses, a sum of £4,000 was received from the Training Initiatives Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

Dr MÁIRE C. WALSH
Accounting Officer
STATE LABORATORY
29th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted, for Secret Service.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
Secret Service	220	209	-

SURPLUS TO BE SURRENDERED:- £10,857

The Statement of Accounting Policies and Principles and Notes 1 and 2 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		-
Accrued Income		-
Prepayments		-
Other Debit Balances		-
PMG Balance & Cash	11	
Less Orders Outstanding	-	11
Exchequer Grant Undrawn		-
		<u>11</u>

Less Current Liabilities

Due to State (PAYE, PRSI etc.)	-	
Accrued Expenses	-	
Other Credit Balances:	-	
Surplus to be Surrendered	11	11

Net Current Assets – Deficiency**NIL**

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
31st March 1995

I have audited the Appropriation Account of the Vote for the Secret Service for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	4,859	4,806	-
A.2. Travel and Subsistence	100	106	-
A.3. Incidental Expenses	100	121	-
A.4. Postal and Telecommunications Services			
<i>Original</i>	<i>£116,000</i>		
<i>Supplementary</i>	<i>20,000</i>	140	-
A.5. Office Machinery and other Office Supplies			
<i>Original</i>	<i>£105,000</i>		
<i>Supplementary</i>	<i>60,000</i>	181	-
A.6. Office Premises Expenses			
<i>Original</i>	<i>£107,000</i>		
<i>Less Supplementary</i>	<i>20,000</i>	76	-
OTHER SERVICES			
B. Fees to Counsel			
<i>Original</i>	<i>£1,300,000</i>		
<i>Supplementary</i>	<i>950,000</i>	1,883	-
C. General Law Expenses	1,200	1,214	-
D. Defence of Public Servants			
<i>Original</i>	<i>£5,000</i>		
<i>Less Supplementary</i>	<i>5,000</i>	-	-
E. Contributions to International Organisations	8	10	-
F. Law Reform Commission (Grant-in-Aid)	490	458	-
Gross Total			
<i>Original</i>	<i>£8,390,000</i>		
<i>Supplementary</i>	<i>1,005,000</i>	9,395	8,995
<i>Deduct:-</i>			
G. Appropriations in Aid	200	122	9
Net Total			
<i>Original</i>	<i>£8,190,000</i>		
<i>Supplementary</i>	<i>1,005,000</i>	9,195	8,873
			(9)

SURPLUS TO BE SURRENDERED:-

£321,861

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Systems are not yet sufficiently developed to enable fully accurate information to be provided in accordance with the new accounting requirements.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		10
Accrued Income		9
Prepayments		2
Other Debit Balances:		
Escheated Estates	6	
Provincial State Solicitors	1	
Miscellaneous	1	8
PMG Balance & Cash	696	
Less Orders Outstanding	<u>93</u>	603
Exchequer Grant Undrawn		<u> </u> 632
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	263	
Accrued Expenses	-	
Other Credit Balances:		
Suspense	28	
Surplus to be Surrendered	<u>322</u>	<u>613</u>
Net Current Assets – Surplus		<u>19</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1994	81	90	171
Additions	22	4	26
Assets Retired or Disposed of	-	-	-
Revaluations	<u>-</u>	<u>-</u>	<u>-</u>
Gross Assets at 31 December 1994	103	94	197
Cumulative Depreciation to 31 December 1994	<u>52</u>	<u>16</u>	<u>68</u>
Net Assets	<u>51</u>	<u>78</u>	<u>129</u>

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

Subhead	Less/(More) than provided	Explanation
A.3.	(21)	The excess was due to larger than expected increases in incidental office expenses.
A.5.	(16)	The excess was due primarily to the provision of technology for additional staff in the Chief State Solicitor's Office.
A.6.	11	The saving arose because expenditure was less than expected.
B.	367	The saving reflects the difficulty in estimating with full accuracy the expenditure arising for the State in any one year as a result of the large volume of litigation in which the State is involved.
F.	32	The saving arose because the expenditure was less than expected.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Costs and Fees received by the Chief State Solicitor, etc.	<u>£200,000</u>	<u>£122,115</u>

Explanation of Variation

Moneys recovered in respect of EU refunds of travel costs, refunds of telephone calls, adjustments to State Solicitors' petty cash amounts and recovered costs were less than expected.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	42,229	49	1	5,045
Overtime and extra attendance	65,792	52	1	6,821
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	108,021	82*	2	6,821

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

7. MISCELLANEOUS ITEMS

An amount of £507,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).

This account includes an *ex-gratia* payment of £2,800 in respect of overtime.

MATTHEW RUSSELL,
Accounting Officer,
OFFICE OF THE ATTORNEY GENERAL,
30th March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

Particulars	Total amount paid	Total no. of recipients	Recipients of £2,000 or more	Recipients of £2,000 or less
Total extra remuneration	168,031	52*	3	49
Higher, special or additional duties	41,028	49	1	48
Overtime and extra allowances	126,993	3	1	2
Shift and night allowances	1,010			
Miscellaneous	2,000			
Total extra remuneration	168,031	52*	3	49

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	671	685	-
A.2. Travel and Subsistence	12	14	-
A.3. Incidental Expenses	23	24	5
A.4. Postal and Telecommunications Services	38	27	-
A.5. Office Machinery and Other Office Supplies	31	18	2
A.6. Office Premises Expenses	60	27	22
OTHER SERVICES			
B. Fees to Counsel	1,940	1,894	350
C. General Law Expenses	230	185	265
D. State Pathology	120	68	4
Gross Total	3,125	2,942	648
<i>Deduct:-</i>			
E. Appropriations in Aid	14	20	21
Net Total	3,111	2,922	627

SURPLUS TO BE SURRENDERED:-

£188,616

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		4
Accrued Income		21
Prepayments		5
Other Debit Balances		-
PMG Balance & Cash	416	
Less Orders Outstanding	<u>140</u>	276
Exchequer Grant Undrawn		<u>50</u>
		356
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	133	
European Union Funds	-	
Accrued Expenses	648	
Other Credit Balances:		
Suspense	4	
Surplus to be Surrendered	<u>189</u>	974
Net Current Assets – Deficiency		<u>(618)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	123	163	286
Additions	8	11	19
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	131	174	305
Cumulative Depreciation to 31 December 1994	<u>93</u>	<u>67</u>	<u>160</u>
Net Assets	<u>38</u>	<u>107</u>	<u>145</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.4.	11	The saving arose due to the postponement of the upgrading of the office telephone system and because the anticipated increases arising from the restructuring of telephone charges by Telecom Éireann did not occur.
A.5.	13	The saving arose due to the postponement of the purchase of certain computer equipment.
A.6.	33	The saving arose due to the postponement of certain improvements and refurbishments and a delay in the submission of charges by the Office of Public Works relating to additional security works undertaken during the year.
C.	45	The saving was due to a decrease in costs awarded against the Director of Public Prosecutions in Judicial Review cases.
D.	52	The saving arose due to the deferral of the appointment of a Deputy State Pathologist.

4. APPROPRIATIONS IN AID

	Estimated	Realised
Recovery of legal costs and post-mortem fees	<u>£14,000</u>	<u>£20,422</u>

Explanation of Variation

The increase was due due to out of date payable orders being cancelled.

5. COMMITMENTS

Commitments at year end amount to £462,000. This is an estimate of the costs of briefs issued to Counsel in 1994 which will fall to be processed in 1995 or in subsequent years.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	16,112	12	1	8,973
Overtime and extra attendance	16,212	16	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	32,324	18*	1	8,973

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

MICHAEL LIDDY,
Accounting Officer.
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
31st March 1995.

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 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service		Estimate Provision	Outturn	Liabilities / Accrued Income
		£'000	£'000	£'000
ADMINISTRATION				
A.1. Salaries, Wages and Allowances				
	<i>Original</i>	£8,424,000		
	<i>Supplementary</i>	<u>300,000</u>	8,724	8,682
A.2. Travel and Subsistence				
	<i>Original</i>	£650,000		
	<i>Supplementary</i>	<u>120,000</u>	770	732
A.3. Incidental Expenses				
	<i>Original</i>	£650,000		
	<i>Supplementary</i>	<u>550,000</u>	1,200	1,119
A.4. Postal and Telecommunications Services			274	305
A.5. Office Machinery and other Office Supplies			200	239
A.6. Office Premises Expenses				
	<i>Original</i>	£270,000		
	<i>Supplementary</i>	<u>90,000</u>	360	483
A.7. Consultancy Services			1	-
A.8. Stores and Equipment				
	<i>Original</i>	£2,435,000		
	<i>Supplementary</i>	<u>775,000</u>	3,210	3,246
OTHER SERVICES				
B. Valuation Tribunal			150	127
C. Fees to Counsel and other Legal Expenses			50	48
Gross Total				
	<i>Original</i>	£13,104,000		
	<i>Supplementary</i>	<u>1,835,000</u>	14,939	14,981
<i>Deduct:-</i>				
D. Appropriations in Aid				
	<i>Original</i>	£4,300,000		
	<i>Supplementary</i>	<u>1,834,000</u>	6,134	7,908
Net Total				
	<i>Original</i>	£8,804,000		
	<i>Supplementary</i>	<u>1,000</u>	8,805	7,073
SURPLUS TO BE SURRENDERED:-			£1,773,912	
EXCESS VOTE:-			£42,248	

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of these Accounts.

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 £122,000 at 31 December 1994 and are included in the Statement of Capital Assets accordingly.

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

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000	£'000
Current Assets			
Stocks			936
Accrued Income			1,286
Prepayments			107
Excess Vote			42
Other Debit Balances:			
Imprest Accounts			42
PMG Balance & Cash		630	
Less Orders Outstanding		<u>441</u>	189
Exchequer Grant Undrawn			<u>1,879</u>
			4,481
Less Current Liabilities			
Due to State (PAYE, PRSI etc.)		247	
Accrued Expenses		215	
Other Credit Balances:			
Contributory Pension	36		
Certificates	18		
Income Continuance Plans	16		
Life Assurance	15		
Staff Associations	15		
VHI	11		
An Post Saving Schemes	8		
Civil Service Funds	3		
Corine Project	2		
Other	<u>1</u>	125	
Surplus to be Surrendered		<u>1,774</u>	<u>2,361</u>
Net Current Assets – Surplus			<u>2,120</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture & Fittings	Motor Vehicles	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	9,723	532	223	10,478
Additions	1,826	105	30	1,961
Assets Retired or Disposed of	-	-	-	-
Revaluations	-	-	-	-
Gross Assets at 31 December 1994	11,549	637	253	12,439
Cumulative Depreciation to 31 December 1994	<u>6,693</u>	<u>288</u>	<u>151</u>	<u>7,132</u>
Net Assets	<u>4,856</u>	<u>349</u>	<u>102</u>	<u>5,307</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A payable order in the sum of £22,140 issued to a company in 1985 was not presented for payment and was lodged to a suspense account. The company subsequently ceased to trade. In 1993 the Directors were offered the sum involved provided certain conditions were met. They failed to do so and the sum was lodged as an Exchequer Extra Receipt.

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	42	In addition to the amount expended under this subhead, a sum of £105,000 received from the Vote for Increases in Remuneration and Pensions (Vote 45) was spent on salaries, wages and allowances.
A.2.	38	Travel and subsistence claims submitted in 1994 were lower than anticipated.
A.3.	81	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 Finance Vote. The savings on this subhead arose because expenditure on incidentals was lower than expected.
A.4.	(31)	The excess arose because of increased postage costs associated with the dispatch of maps required under the EU CAP Reform Schemes.
A.5.	(39)	Computerisation in the Valuation Office (Mapping Project) progressed further than expected during 1994.
A.6.	(123)	Maintenance costs were higher than anticipated in 1994.
B.	23	The costs associated with running the Tribunal were not as high as anticipated.

6. APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
VALUATION OFFICE			
1.	Valuation Tribunal Appeal Fees	40,000	17,700
2.	Valuation Certificate fees (23 Vict., C.4 (Sec. 9))	45,000	41,057
3.	Valuation Revision fees	300,000	199,247
4.	Fees for appeals to the Commissioner	100,000	114,776
5.	Miscellaneous	15,000	31,886
ORDNANCE SURVEY			
6.	Sales of maps		
	<i>Original</i>	<i>£2,200,000</i>	
	<i>Supplementary</i>	<i><u>1,834,000</u></i>	
		4,034,000	4,699,191
7.	Royalty fees	1,070,000	1,345,062
8.	Fees for contract mapping	510,000	1,428,960
9.	Miscellaneous	<u>20,000</u>	<u>30,033</u>
	Total		
	<i>Original</i>	<i>£4,300,000</i>	
	<i>Supplementary</i>	<i><u>1,834,000</u></i>	
		<u>£6,134,000</u>	<u>£7,907,912</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 higher than anticipated.
5. By its nature this subhead does not lend itself to accurate estimation.
6. Receipts from the sale of maps under the CAP Reform Schemes exceeded expectations.
7. Updated royalty contracts negotiated during 1994 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.

7. COMMITMENTS

At 31 December 1994, commitments totalled £750,000 approx. (£55,000 - Valuation Office; £695,000 - Ordnance Survey), most of which relates to IT maintenance contracts.

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	41,904	79	-	-
Overtime and extra attendance	482,082	175	33	13,252
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	523,986	*	33	13,252

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

JAMES ROGERS
Accounting Officer
VALUATION AND ORDNANCE SURVEY
30th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Valuation and Ordnance Survey for 1994 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 1994. Attention is drawn to paragraph 28 of the report for 1994 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£1,562,000		
<i>Supplementary</i>	<u>18,000</u>	1,580	1,634
A.2. Travel and Subsistence	115	129	12
A.3. Incidental Expenses			
<i>Original</i>	£86,000		
<i>Supplementary</i>	<u>15,000</u>	101	116
A.4. Postal and Telecommunications Services			
<i>Original</i>	£140,000		
<i>Supplementary</i>	<u>35,000</u>	175	160
A.5. Office Machinery and Other Office Supplies	201	204	3
A.6. Office Premises Expenses			
<i>Original</i>	£128,000		
<i>Supplementary</i>	<u>26,000</u>	154	137
A.7. Fees to Examiners, etc.			
<i>Original</i>	£164,000		
<i>Supplementary</i>	<u>6,000</u>	170	148
A.8. Advertising, Printing and Examinations			
<i>Original</i>	£538,000		
<i>Supplementary</i>	<u>191,000</u>	729	584
Gross Total			
<i>Original</i>	£2,934,000	3,225	3,112
<i>Supplementary</i>	<u>291,000</u>		62
<i>Deduct:-</i>			
A.9. Appropriations in Aid			
<i>Original</i>	£760,000		
<i>Supplementary</i>	<u>290,000</u>	1,050	1,063
Net Total			
<i>Original</i>	£2,174,000	2,175	2,049
<i>Supplementary</i>	<u>1,000</u>		57

SURPLUS TO BE SURRENDERED:-

£125,863

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of these Accounts.

NOTES

1. EXCEPTION TO GENERAL ACCOUNTING POLICIES

All expenditure on assets is capitalised.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		65
Accrued Income		5
Prepayments		48
Other Debit Balances		63
PMG Balance & Cash	225	
Less Orders Outstanding	<u>207</u>	18
Exchequer Grant Undrawn		<u>96</u>
		295
Less Current Liabilities		
Due to State (Income Tax, PRSI, Retention Tax, Pensions)	31	
Accrued Expenses	62	
Other Credit Balances	20	
Surplus to be Surrendered	<u>126</u>	<u>239</u>
Net Current Assets – Surplus		<u>56</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1994	496	261	757
Additions	112	10	122
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	608	271	879
Cumulative Depreciation to 31 December 1994	<u>347</u>	<u>132</u>	<u>479</u>
Net Assets	<u>261</u>	<u>139</u>	<u>400</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.8.	145	This saving arose from the deferral of a number of competitions from 1994 to 1995.

5. APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Receipts from County and Borough Councils, Harbour Authorities (No.39 of 1926 (Sec.12) and No.9 of 1946 (Sec.38))			
Original	760,000		
Supplementary	<u>290,000</u>	1,050,000	1,061,788
2. Miscellaneous		<u>NIL</u>	<u>1,184</u>
		<u>£1,050,000</u>	<u>£1,062,972</u>

6. COMMITMENTS

(A) Global Commitments

Total Amount: £10,924

(B) Multi-Annual Capital Commitments

NIL

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	22,368	32	-	-
Overtime and extra attendance	90,134	79	4	5,430
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	112,502	83*	-	6,417*

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

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted for the salaries and expenses of the Office of the Ombudsman.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	843	828	-
A.2. Travel and Subsistence	40	29	1
A.3. Incidental Expenses	68	66	3
A.4. Postal and Telecommunications Services	40	40	5
A.5. Office Machinery and other Office Supplies	55	14	8
A.6. Office Premises Expenses	24	22	2
A.7. Consultancy and Legal Fees	13	18	-
Total	1,083	1,017	19

SURPLUS TO BE SURRENDERED:-

£65,507

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of these Accounts.

NOTES

1. EXCEPTION TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets

Assets worth less than £250 are not included:

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		2
Accrued Income		-
Prepayments		-
Other Debit Balances		-
PMG Balance & Cash	67	
Less Orders Outstanding	2	65
Exchequer Grant Undrawn		40
		107
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	30	
European Union Funds	-	
Accrued Expenses	19	
Other Credit Balances:		
Suspense	9	
Surplus to be Surrendered	66	124
Net Current Assets – Deficiency		(17)

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	211	67	278
Additions	12	3	15
Assets Retired or Disposed of	(26)	-	(26)
Revaluations	-	-	-
Gross Assets at 31 December 1994	197	70	267
Cumulative Depreciation to 31 December 1994	137	34	171
Net Assets	60	36	96

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

Subhead	Less/(More) than provided £'000	Explanation
A.2.	11	The saving arose because monthly visits to Waterford and Galway did not commence in 1994 as was originally anticipated and because it is not possible to accurately forecast the level of travel.
A.5.	41	The saving arose because the purchase of office equipment budgeted for in 1994 was delayed until 1995.

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	9,086	8	-	-
Overtime and extra attendance	16,099	17	1	7,287
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	25,185	17*	1	7,287

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

6. MISCELLANEOUS ITEM

In addition to the amount expended under Subhead A.3. - Incidental Expenses, a sum of £1,500 was received from the Training Initiatives Fund and a sum of £1,875 was received from the Strategic Management Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

F. GOODMAN,
Accounting Officer.
OFFICE OF THE OMBUDSMAN,
31st March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

TRANSPORT, ENERGY AND COMMUNICATIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	15,369	15,054	-
A.2. Travel and Subsistence	808	902	33
A.3. Incidental Expenses	774	1,081	93
A.4. Postal and Telecommunications Services	735	889	18
A.5. Office Machinery and Other Office Supplies	1,093	1,128	51
A.6. Office Premises Expenses	502	767	37
A.7. Consultancy Services	3,650	746	100
A.8. Equipment, Stores and Maintenance	905	441	28
OTHER SERVICES			
ENERGY			
B.1. Geological Survey	150	150	-
B.2. Minerals Development	25	12	2
B.3. Energy Conservation	2,050	818	30
B.4. Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	1,050	1,050	-
B.5. Training of Irish Personnel in Petroleum Related Disciplines	21	20	-
B.6. Bord na Móna - Grants for Private Bog Development	200	200	-
B.7. Radiological Emergency Protection Plan	100	100	-
B.8. Payments to Irish National Petroleum Corporation Limited for maintenance of Whiddy Island Oil Terminal	1	-	-
B.9. Farm Electrification Grant Scheme	500	145	-
ROAD AND RAIL TRANSPORT			
C.1. Grants to Córas Iompair Éireann	106,000	105,250	-
C.2. Córas Iompair Éireann - Redundancy Compensation	37	39	9
C.3. Traffic Management Schemes	300	263	37
C.4. Pension Payments and Winding up Expenses in respect of the Dublin Transport Authority	14	13	-
C.5. Galway-Aran Ferry Service (Subvention)	535	709	45
CIVIL AVIATION			
D.1. Acquisition of Land, Buildings, Rent on Lands, etc. at State Airports	105	31	-
D.2. Grant to Aer Rianta, cpt for payment to the Irish Airlines (General Employees) Superannuation Fund	10	-	-
D.3. Transport of Staff	12	8	-
D.4. Grants towards the Cost of Regional/Local Airports Development	1	-	-
D.5. Aircraft Accident Investigation Insurance	340	316	-

Service	Estimate Provision £'000	Outturn £'000	Liabilities / Accrued Income £'000
D.6. Special Promotion Measure for Shannon Airport	500	469	217
D.7. Marketing Promotion Fund for Regional Airports	250	250	-
D.8. Essential Air Services Programme for Regional Airports	1,250	-	-
D.9. Payments to the Trustees of the Irish Aviation Authority Pension Fund under Section 41(9) of the Irish Aviation Authority Act, 1993.	9,000	-	250
D.10. Irish Aviation Authority Safety Audit	100	-	-
D.11. Payments to the Irish Aviation Authority in respect of Exempt Services	1,000	1,065	-
D.12. Liabilities arising from the establishment of the Irish Aviation Authority	1	-	-
COMMUNICATIONS			
E.1. Payment to An Post and Bord Telecom Éireann for Pension Outlay in respect of Prevesting Day Service, under Section 46 of the Postal and Telecommunications Act, 1983.	72,500	83,987	-
E.2. Telephone Users Advisory Group	4	7	5
MISCELLANEOUS			
F. Subscriptions to International Organisations and Other Miscellaneous Services	3,905	3,522	-
Gross Total	223,797	219,432	955
<i>Deduct:-</i>			
G. Appropriations in Aid	41,115	40,639	525
Net Total	182,682	178,793	430

SURPLUS TO BE SURRENDERED:-

£3,888,793

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks ¹		245
Accrued Income		525
Prepayments		1,589
Other Debit Balances		218
PMG Balance	3,407	
Less Orders Outstanding	<u>1,118</u>	2,289
Exchequer Grant Undrawn		<u>2,541</u>
		7,407
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	461	
Accrued Expenses ²	1,001	
Other Credit Balances	700	
Surplus to be Surrendered	<u>3,889</u>	<u>6,051</u>
Net Current Assets – Surplus		<u>1,356</u>

Notes:

1. Systems were not sufficiently developed to provide fully accurate information for the 1994 Accounts in the area of stocks.

2. This figure includes an accrued expense of £46,000 for the maintenance of an impounded Yugoslavian aircraft (which was leased to a Turkish airline - Bosphorus Airlines) for the years 1993 and 1994. There was no Subhead in 1994 against which same could be accrued - this amount will be paid in 1995 out of Subhead E.2.- Miscellaneous Services.

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Land and Buildings £'000	Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1994	47,831	3,132	210	45	51,218
Additions	-	764	419	7	1,190
Assets Retired or Disposed of	-	-	-	-	-
Revaluations	-	-	-	-	-
Gross Assets at 31 December 1994	47,831	3,896	629	52	52,408
Cumulative Depreciation to 31 December 1994	-	<u>1,829</u>	<u>96</u>	<u>26</u>	<u>1,951</u>
Net Assets	<u>47,831</u>	<u>2,067</u>	<u>533</u>	<u>26</u>	<u>50,457</u>

Notes:

1. In addition to the fixed assets accounted for, the Department also has assets in the form of lands, properties and other financial assets but systems were not sufficiently developed to capture these.

2. Valuation of GPO complex based on insurance premiums. These figures are currently being reviewed by the Valuation Office.
3. Depreciation of Motor Vehicles taken at 20% per annum.
4. Due to previous Departmental structures, pre 1992 invoices were not available; in such circumstances only listings (where available) of equipment on hand at the relevant period were included.

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

In December 1994 a sum of £51,500 in respect of a royalty payment from Gypsum was inadvertently forwarded to the Department of Finance who subsequently decided to treat this amount as an exchequer extra receipt as this avoided the administrative difficulties that would have resulted had the payment been returned to the Department.

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

Subhead	Less/(More) than provided £'000	Explanation
A.3.	(307)	The excess was due to unforeseen expenditure for office relocation and for security and cleaning costs in two new locations. Expenditure on training and conference events and on the fee refunds scheme was increased as part of the Department's commitment under the Strategic Management Initiative.
A.4.	(154)	The excess arose due to the cost of a new telephone system, arising from the change of office locations.
A.6.	(265)	The excess arose due to the costs of fitting out new office premises.
A.7.	2,904	The saving arose because work on on-going consultancies was not as advanced as anticipated.
A.8.	464	The saving arose due to deferral of expenditure on Shannon radar installation and certain expenditure planned by the Geological Survey of Ireland.
B.2.	13	Expenditure on this Subhead was lower than anticipated.
B.3.	1,232	Expenditure was lower than originally estimated due to delays in the setting up of the Irish Energy Centre and later than expected European Commission approval of the Economic Infrastructure Operational Programme.
B.9.	355	The saving was due to the fact that work on a large number of schemes was not completed before year end.
C.3.	37	The saving arose due to the carry-over of certain commissioning costs in relation to bus priority equipment.
C.5.	(174)	The excess was due to the provision of a once-off payment to cover capital costs, additional sailings and safety programmes in the ferry service since 1991.
D.1.	74	The saving arose due to legal and other delays in finalising agreements on land deals.
D.2.	10	Retirements involving payment of the grant did not arise.
D.5.	24	The saving arose due to a lower premium cost than expected.
D.6.	31	The saving arose because Shannon Airport Marketing was not set up as early as originally envisaged.
D.8.	1,250	The saving arose from the unavoidable delay in introducing the new Air Services Programme for the Regional Airports.
D.9.	9,000	The saving arose because the Irish Aviation Authority had not claimed Superannuation costs before year end under the new interim payment arrangement adopted in 1994.
D.10.	100	The saving arose because the Safety Audit of the Irish Aviation Authority did not take place during the accounting period.
D.11.	(65)	The excess arose because the actual level of exempted traffic was higher than projected.

Vote 18

- E.1. (11,487) The excess payments to the Telecom Éireann Pension Fund were due to a higher draw than expected on pension funds.
- F. 383 The saving arose mainly from a lower than estimated contribution to Eurocontrol.
- B.8., D.4. and D.12. - These provisions were not required.

5 APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986	1,000	745
2. Surplus on Aer Rianta c/p Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at airports	10,000,000	10,005,670
3. Recoupment for Seconded Staff	54,000	69,975
4. Road Transport Licences	280,000	448,653
5. Receipts for Transport of Staff	4,000	2,828
6. Receipts for data provided by the Meteorological Service	4,850,000	5,535,523
7. Recoupment from EU of air fares in respect of official travel	110,000	102,515
8. Wireless Examination Fees and Transmitting Permits	1,000,000	948,556
9. Telecommunications Licence Fees	5,000	5,092
10. Receipts from Relay Licence Fees and MMDS Operators	1,500,000	1,990,370
11. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Act, 1960	1,099,000	2,115,752
12. Receipts from EU in respect of specific surveys	22,000	-
13. Geological Survey, receipts from sale of aerial photographs, maps, etc.	25,000	40,946
14. Funds provided by certain holders of exclusive offshore petroleum licences for training and education of Irish personnel	1,000	-
15. Receipts from EU in respect of Valoren Programme	1,000	-
16. Irish Aviation Authority, refund of contributions to International Organisations	2,160,000	1,730,905
17. Irish Aviation Authority, reimbursement of 1993 accruals	9,400,000	8,291,577
18. Irish Aviation Authority, recoupment of rents. etc.	600,000	600,000
19. Irish Aviation Authority, repayment for assets	6,500,000	7,550,000
20. Irish Aviation Authority, associated costs	600,000	721,412
21. Recoupment of costs of studies of electricity industry	2,500,000	-
22. Miscellaneous Receipts	403,000	466,981
Total	<u>£41,115,000</u>	<u>£40,631,500</u>

Explanation of Variation

- The total number of seconded staff was higher than expected.
- The number of Road Transport Licences issued was higher than estimated.
- The surplus arose from a better than expected return from the Premium Rate Weather Service and from en-route charges.
- The shortfall arose from the non-payment of licence fee arrears in 1994.
- Receipts were higher than estimated due to higher than expected subscriber growth and the payment of arrears.

11. The surplus was due to the issue of a greater number of Petroleum Exploration licences than estimated following a much better response than anticipated to the Frontier Licensing Round and other promotional measures.
12. Projects, envisaged at the time of drawing up estimates, did not proceed.
13. The surplus represents a higher than expected demand for services.
- 14., 15. No moneys were received under these headings.
16. The shortfall arose because the actual contribution to Eurocontrol was lower than expected.
- 17., 19. The Audited Balance Sheet of the Irish Aviation Authority at 31 December 1993 showed revised amounts for creditors and assets. This led to a decrease in 1993 accruals due to the Department under the Subhead and an increase in the amount due to the Department relating to the valuation of assets.
20. Receipts were higher than estimated because the actual cost of the Department's policy and support services were greater than projected.
21. Recovery of the cost of studies of the electricity industry was delayed pending enabling legislation.
22. Receipts were higher than expected in a number of areas.

6. COMMITMENTS

(A) Global Commitments

(i) Procurement Subheads : £112,000 (Estimated)

(ii) Grant Subheads : £280,000 (Estimated)

(B) Multi-Annual Capital Commitments

NIL

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	104,652	134	1	5,919
Overtime and extra attendance	429,631	402	8	11,367
Shift and roster allowances	1,240,275	218	153	11,551
Total extra remuneration	1,774,558	*	*	11,551

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

Vote 18

8. EU FUNDING

EU Grant Aid Payments were made to CIE during 1994 under the following measures:

Operational Programme on Peripherality	£7,935,266
Cohesion Fund	£19,875,077
Operational Programme for Transport	£3,059,570
Interreg 1 (Community Initiative)	<u>£226,756</u>
Total	£31,096,669

9. MISCELLANEOUS ITEMS

The Administrative Budget allocation for the Department for 1994 was £23,836,000 and this allocation was adjusted by £205,000. The total saving was £3,033,000 of which an amount of £1,338,000 was carried forward to 1995.

In 1994, an *ex-gratia* payment of £2,564 was made to an officer in respect of exceptional performance over a 13 week period. It subsequently transpired that there had been a significant overpayment due to a miscalculation of the salary scales involved and that the correct amount paid should have been £1,153 (Circ. 29/80 dated 25 September 1980). The overpayment is being recouped from the officer's salary.

In addition to the grants-in-aid issued from the Vote, an extra amount of £10,000 was issued to the Radiological Protection Institute of Ireland from the Vote for Increases in Remuneration and Pensions. (No. 45).

Subhead D.3. includes expenditure on subsidised transport of Immigration officials (£610) and Customs and Excise staff (£976).

In relation to Subhead C.5. the outturn includes a once off sum of £100,000 by way of an *ex-gratia* payment to the operator in respect of a contribution towards various costs incurred in the operation of the ferry service since 1991. (S98/19/86 dated 19 April 1994).

A sum of £28,000 was paid to the Irish Kennel Club in respect of an exchange of lands near Dublin Airport. (S98/21/38 dated 2 June 1992).

A personal injuries action arising from an injury suffered at work in 1989 by a person in the Meteorological Service was settled in the sum of £38,361 in 1994.

Statement of Advances Repayable to the Department under Agreements etc. on 31st December 1994

Bula Ltd	£956,296
Interest accrued as at 31st December 1994	£6,010,292

J. LOUGHREY,
Accounting Officer,
DEPARTMENT OF TRANSPORT, ENERGY AND COMMUNICATIONS,
31st March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport, Energy and Communications for 1994 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 1994. Attention is drawn to paragraph 29 of the report for 1994 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, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and for payment of grants.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£10,128,000		
<i>Less Supplementary</i>	<u>361,000</u>	9,767	9,274
A.2. Travel and Subsistence			
<i>Original</i>	£625,000		
<i>Supplementary</i>	<u>15,000</u>	640	676
A.3. Incidental Expenses			
<i>Original</i>	£628,000		
<i>Supplementary</i>	<u>172,000</u>	800	821
A.4. Postal and Telecommunications Services			
<i>Original</i>	£660,000		
<i>Supplementary</i>	<u>45,000</u>	705	737
A.5. Office Machinery and Other Office Supplies			
<i>Original</i>	£520,000		
<i>Supplementary</i>	<u>36,000</u>	556	611
A.6. Office Premises Expenses			
<i>Original</i>	£235,000		
<i>Supplementary</i>	<u>102,000</u>	337	331
A.7. Consultancy Services			
<i>Original</i>	£30,000		
<i>Less Supplementary</i>	<u>5,000</u>	25	30
A.8. Payments to the Incorporated Council of Law Reporting for Ireland			
<i>Original</i>	£40,000		
<i>Less Supplementary</i>	<u>4,000</u>	36	32
OTHER SERVICES			
B. Commissions and Special Inquiries	28	21	7
C. Legal Aid - Criminal (No. 12 of 1962)			
<i>Original</i>	£5,860,000		
<i>Supplementary</i>	<u>1,200,000</u>	7,060	7,044
D.1. Compensation for Personal Injuries Criminally Inflicted			
<i>Original</i>	£1,000,000		
<i>Supplementary</i>	<u>3,000,000</u>	4,000	3,999
D.2. The Irish Association for Victim Support	110	110	-
E. Garda Complaints Board	361	366	-

Vote 19

Service	Estimate Provision £'000	Outturn £'000	Liabilities / Accrued Income £'000
F. Office of the Data Protection Commissioner	259	241	6
Gross Total			
<i>Original</i>	<i>£20,484,000</i>		
<i>Supplementary</i>	<i><u>4,200,000</u></i>	24,684	24,293
<i>Deduct:-</i>			
G. Appropriations in Aid	1,370	1,417	65
Net Total			
<i>Original</i>	<i>£19,114,000</i>		
<i>Supplementary</i>	<i><u>4,200,000</u></i>	23,314	22,876

SURPLUS TO BE SURRENDERED:-

£437,699

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		245
Accrued Income		65
Other Debit Balances:		
Advance to OPW	20	
Imprests	52	
Phone Project Advance	76	
Miscellaneous Advances	3	
Advance Payments	<u>33</u>	184
PMG Balance & Cash	1,437	
Less Orders Outstanding	<u>909</u>	528
Exchequer Grant Undrawn		<u>330</u>
		1,352
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	507	
Accrued Expenses	926	
Other Credit Balances:		
Voluntary Pay Deductions	64	
Advance Receipts	17	
Surplus to be Surrendered	<u>438</u>	<u>1,952</u>
Net Current Assets – Deficiency		<u>(600)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment ¹	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	-	-	-
Additions	-	-	-
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994 ²	1,634	1,316	2,950
Cumulative Depreciation to 31 December 1994	<u>839</u>	<u>580</u>	<u>1,419</u>
Net Assets	<u>795</u>	<u>736</u>	<u>1,531</u>

Notes:

1. Fixed Assets included under Equipment are Scientific and Monitoring Forensic Equipment, IT and Office Equipment.

2. The value of Capital Assets were estimated based on laid down guidelines and the best available information from the systems in operation at 31 December 1994.

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>£146,854</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	493	In addition to the amount expended under this subhead a sum of £125,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
A.7.	(5)	In addition to the amount expended under this Subhead a sum of £1,641 was received from the Strategic Management Initiative Fund (Subhead C. of the Vote for the Office of the Minister for Finance).
E.	(5)	In addition to the amount expended under this Subhead, a sum of £3,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
F.	18	The savings arose mainly because a planned information video on the Data Protection Act could not be proceeded with as quickly as anticipated. In addition to the amount expended under this subhead a sum of £2,000 was received from the Vote for increases in Remuneration and Pensions (No. 45).

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Film Censorship Fees (Cash).	470,000	407,960
2. Recoupment of salaries, etc. of officers on secondment	655,000	618,686
3. Data Protection Fees	185,000	172,700
4. Miscellaneous Receipts	40,000	60,214
5. Refunds from EU	<u>20,000</u>	<u>157,243</u>
Total	<u>£1,370,000</u>	<u>£1,416,803</u>

Explanation of Variation

1. The deficiency arose because Video Certification did not commence on the date envisaged in the original estimate.
2. The deficiency arose because secondment arrangements for some staff ceased due to natural wastage.
3. The deficiency arose because the planned pursuit programme of certain non-registered data controllers and processors progressed at a slower rate than anticipated.
4. Receipts under this heading fluctuate and are difficult to estimate accurately.
5. This is the first year in which EU Receipts were recorded separately and were therefore difficult to estimate accurately.

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	55,190	36	2	6,102
Overtime and extra attendance	248,316	278	5	9,691
Shift and roster allowances	-	-	-	-
Miscellaneous	102,948	206	-	-
Total extra remuneration	406,454	398*	5	9,766

* Certain individuals received extra remuneration in more than one category

7. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1994 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 31st December 1994 £</i>
Criminal Injuries Compensation Tribunal	1974	279,636

8. MISCELLANEOUS ITEMS

An adjustment to the administrative budget, by way of supplementary estimate, amounting to £350,000 was made in 1993. Consequently the administrative budget surplus of £34,000 was not carried forward to the 1994 estimate.

Ex-gratia payments totalling £22,147 were made to 10 solicitors and 5 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).

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
30th March 1995

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 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, *etc.*; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£297,720,000		
<i>Less Supplementary</i>	<u>2,936,000</u>	294,784	292,949
A.2. Travel and Subsistence			
<i>Original</i>	£8,140,000		
<i>Supplementary</i>	<u>1,000,000</u>	9,140	9,447
A.3. Incidental Expenses			
<i>Original</i>	£2,172,000		
<i>Less Supplementary</i>	<u>600,000</u>	1,572	1,770
A.4. Postal and Telecommunications Services			
<i>Original</i>	£5,450,000		
<i>Less Supplementary</i>	<u>200,000</u>	5,250	5,516
A.5. Office Machinery and Other Office Supplies			
<i>Original</i>	£3,840,000		
<i>Less Supplementary</i>	<u>300,000</u>	3,540	3,827
A.6. Maintenance of Garda Premises			
	2,800	3,548	38
A.7. Consultancy Services			
	850	845	-
A.8. Station Services			
<i>Original</i>	£4,900,000		
<i>Supplementary</i>	<u>300,000</u>	5,200	5,230
OTHER SERVICES			
B. Clothing and Accessories			
	2,215	1,393	3
C. St. Paul's Garda Medical Aid Society (Grant-in-Aid)			
	29	29	-
D. Transport			
	8,908	9,463	268
E. Communications and Other Equipment			
<i>Original</i>	£4,890,000		
<i>Less Supplementary</i>	<u>500,000</u>	4,390	5,562
F. Aircraft			
	1	-	-
G. Superannuation, <i>etc.</i>			
<i>Original</i>	£60,455,000		
<i>Supplementary</i>	<u>3,197,000</u>	63,652	60,276

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Buildings ¹ £'000	Vehicles and Equipment £'000	Equipment ² £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1994	-	-	-	-	-
Additions	-	-	-	-	-
Assets Retired or Disposed of	-	-	-	-	-
Revaluations	-	-	-	-	-
Gross Assets at 31 December 1994 ³	-	8,394	17,207	3,611	29,212
Cumulative Depreciation to 31 December 1994	-	<u>3,358</u>	<u>9,237</u>	<u>1,806</u>	<u>14,401</u>
Net Assets	-	<u>5,036</u>	<u>7,970</u>	<u>1,805</u>	<u>14,811</u>

Notes:

1. The Garda Siochana occupy 921 premises, 8 of which are owned by the Minister for Justice. Of the remaining 913, 732 are State owned while 181 are leased by the State.

2. Fixed assets included under equipment above include computers, telecommunications equipment, office machinery, printing equipment, band equipment and other technical equipment.

3. The value of Capital Assets were estimated based on laid down guidelines and the best available information from the systems in operation at 31 December 1994.

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	1,835	In addition to the amount expended under this subhead, a sum of £3,460,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
A.3.	(198)	The excess was mainly due to an increase in 3rd level fees and increased contributions to Interpol and Europol. Also a higher amount than anticipated was spent on such items as publications, conference fees, food for persons detained in Garda Stations and general miscellaneous items.
A.4.	(266)	The excess was mainly attributable to postal services. Expenditure is dependant on the level of usage and is difficult to estimate accurately.
A.5.	(287)	The excess was mainly due to the purchase of new photocopiers and typewriters which were urgently required.
A.6.	(748)	The excess arose because expenditure on emergency maintenance work was greater than had been provided for. The nature of the additional work carried out was such that higher costs at a later stage have been avoided.
B.	(822)	Although contracts were placed in 1994 to the value of the total allocation, the saving arose when manufacturers were unable to supply the required goods by the year end.

- D. (555) The excess was mainly due to higher than anticipated fuel and maintenance costs of the Garda Fleet. Those costs vary from year to year and they are governed by the overall mileage of the Fleet in any given year.
- E. (1,172) The excess arose when equipment, due for delivery in 1995, was delivered in 1994 and consequently certified and paid for in that year.
- G. 3,376 The saving arose as a result of the difficulty in estimating the cost of additional and increased pensions brought about by the implementation of agreed Report 499 (Pensionability of Unsocial Hours Allowances). In addition to the amount expended under this subhead, a sum of £5,437,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
- H. 44 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 Children's Pension Scheme			
<i>Original</i>	£4,600,000		
<i>Supplementary</i>	<u>750,000</u>	5,350,000	6,159,879
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	£4,000,000		
<i>Supplementary</i>	<u>750,000</u>	4,750,000	5,226,221
3. Miscellaneous Receipts		3,800,000	3,243,809
4. Receipts from Banks in respect of Cash Escort Services		<u>1,000,000</u>	<u>1,000,000</u>
Total			
<i>Original</i>	£13,400,000		
<i>Supplementary</i>	<u>1,500,000</u>	<u>£14,900,000</u>	<u>£15,629,909</u>

Explanation of Variation

- The surplus arose partly from increased contributions as a result of payment of arrears of gratuity to retiring members, and also a larger proportion of serving members pay becoming reckonable for pension purposes because of Agreed Report 499 (Pensionability of Unsocial Hours Allowances).
- The surplus arose due to a greater number of retirements than anticipated and a larger proportion of serving members pay becoming reckonable for pension purposes as a result of the implementation of Agreed Report 499 (Pensionability of Unsocial Hours Allowances)
- Receipts under this heading fluctuate and are difficult to estimate accurately.

Miscellaneous receipts comprise the following:-

	£
Repayment of advances under Subhead A.2	32,148
Payment for services rendered by the Gardaí	316,168
Recovery in respect of damage to official vehicles and other Garda property	77,900
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	999,267
Fees for accident and malicious damage reports	383,270
Centage charge to Insurance Companies for collection of insurance premiums	52,584
Recoupment of Salaries	55,970
Recovery of witnesses' expenses	46,817
Contributions for quarters	141,745
Taxi Licence fees	919,218
Unclassified items	<u>218,722</u>
	<u>£3,243,809</u>

5. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31/12/1994 amount to £300,000

(B) Multi-Annual Capital Commitments

1994 Expenditure £'000	1995 Commitments £'000
4,475	239

6. STATEMENT OF LOSSES (GARDA VEHICLES, ETC.)

In sixty one accidents involving Garda Síochána vehicles, damage and other costs amounting to £64,055 was attributable to Garda personnel (S.13/7/63, S.16/1/67).

In two hundred and twenty six accidents involving Garda Síochána vehicles, damage and other costs amounting to £224,834 was not attributable to Garda personnel. In seventy seven cases compensation totalling £61,704 was recovered (S.13/7/63).

In twenty seven accidents involving Garda Síochána vehicles, damage and other costs amounting to £19,458 was partly attributable to Garda personnel (S.13/7/63).

In thirty nine accidents involving Garda Síochána vehicles, damage and other costs amounting to £30,833 was charged where responsibility has yet to be assigned (S.13/7/63).

In two hundred and thirty nine cases involving damage amounting to £119,096 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In fourteen cases compensation totalling £2,430 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	60,099	147	-	-
Overtime and extra attendance	14,355,525	9,963	517	18,497
Shift and roster allowances	39,474,346	11,177	1,005	7,220
Miscellaneous	26,384,789	12,971	137	9,169
Total extra remuneration	80,274,759	13,041*	1,589*	26,900

* Certain individuals received more than one allowance.

8. MISCELLANEOUS ITEMS

Sums of £11,892, £24,796 and £13,312 were charged to Subhead A.4. in respect of postal and telecommunication services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society, respectively (S.13/6/84).

Sums of £24,844 and £50,037 were charged to Subhead A.6. in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association, respectively (S.14/1/72).

Compensation and legal costs totalling £1,282,325 and ranging from £15 to £97,499 was paid in two hundred and seventy seven cases in respect of claims for personal injuries resulting from accidents involving Garda vehicles (S.13/8/78, S.16/1/67).

Payments totalling £549,209 and ranging from £76 to £355,000 were made in twenty four instances, where civil actions were taken against the State arising from actions taken by Gardai in the performance of their duties (S.13/8/78, S.13/14/76).

Payments totalling £91,020 and ranging from £171 to £40,000 were made in respect of claims arising out of injuries received by eight Gardai while on duty (S.13/8/78).

Payments totalling £271,015 and ranging from £1,611 to £125,000 were made to five civilians in respect of injuries received as a result of accidents on Garda premises (S.13/14/76, S.13/8/78).

£28,034 was received in respect of Fees (Revenue Stamps) for the use of Vehicle Plates under the Road Traffic Acts.

The payment of fees by means of Revenue Stamps in lieu of cash in respect of Vehicle Plates had been discontinued from June 1st, 1994.

Garda transport was made available to prisons personnel to convey prisoners to court *etc.* without charge.

Assistance was rendered to the Garda Siochana 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 1994 without payment.

A sum of £47,876 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Siochana on special leave with pay and working with the Association of Garda Sergeants and Inspectors (E.145/6/80).

A sum of £41,504 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Siochana on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £21,783 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Siochana assigned to the Garda Medical Aid Society (S.13/34/30).

A sum of £21,312 was charged to Subhead A.1. in respect of the Remuneration of a member of the Garda Siochana assigned to the Garda Siochana Benevolent Society (S.13/34/80).

9. GARDA SÍOCHÁNA REWARD FUND 1994

The following statement shows the total receipts proper to the Fund for the year 1994, the amount of payments in that period and the balance of the Fund at 31st December 1994.

	£
Balance brought forward on 1st January 1994	60,416
Receipts for year ended 31st December 1994	14,150
	<u>74,566</u>
Payments for year ended 31st December 1994	2,663
Balance on 31st December 1994	<u>£71,903</u>

Vote 20

The receipts into the Fund for the year amounted to £14,150 as shown hereunder:-

	£
Receipts from disciplinary measures	10,116
Revenue Rewards	2,962
Fishery Rewards	1,072
	<u>£14,150</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
30th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

PRISONS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Prison Service, probation and welfare staff and other expenses in connection with prisons, including places of detention; for probation and welfare services; and for payment of a grant-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	70,894	71,563	-
A.2. Travel and Subsistence	640	815	79
A.3. Incidental Expenses	1,797	2,344	120
A.4. Postal and Telecommunications Services	598	593	45
A.5. Office Machinery and Other Office Supplies	526	551	12
OTHER SERVICES			
B. Buildings and Equipment	15,125	11,628	171
C. Prison Services, etc.	7,940	8,373	295
D. Manufacturing Department and Farm	490	483	2
E.1. Probation and Welfare Services - Salaries, Wages and Allowances	5,842	5,130	-
E.2. Probation and Welfare Services - Operating Expenses	925	1,034	41
E.3. Probation and Welfare Services - Services to Offenders	3,500	2,677	387
F. Community Service Orders Scheme	643	636	67
G. Educational Services	390	416	27
H. Prison Officers Medical Aid Society (Grant-in-Aid)	273	259	-
Gross Total	109,583	106,502	1,246
<i>Deduct:-</i>			
I. Appropriations in Aid	960	1,203	45
Net Total	108,623	105,299	1,201

SURPLUS TO BE SURRENDERED:-

£3,324,211

Estimated daily average number of prisoners
Actual daily average number of prisoners

2,270
2,123

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks ¹		-
Accrued Income		45
Other Debit Balances:		
OPW Advance	339	
Imprests	565	
Miscellaneous Advances	121	
Court Lodgments	<u>5</u>	1,030
PMG Balance & Cash	2,627	
Less Orders Outstanding	<u>1,280</u>	1,347
Exchequer Grant Undrawn		<u>3,600</u>
		6,022
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	2,159	
Accrued Expenses	1,246	
Other Credit Balances:		
Voluntary Pay Deductions	470	
Prisoners Deposits	24	
Surplus to be Surrendered	<u>3,324</u>	<u>7,223</u>
Net Current Assets – Deficiency		<u>(1,201)</u>

1. Due to the lack of computerised stock recording facilities it was not possible to establish a reasonable estimate of stock values held throughout the prison system at 31/12/94

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Land and Buildings ¹	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	-	-	-	-
Additions	-	-	-	-
Assets Retired or Disposed of	-	-	-	-
Revaluations	-	-	-	-
Gross Assets at 31 December 1994 ²	-	3,742	1,063	4,805
Cumulative Depreciation to 31 December 1994	<u>-</u>	<u>767</u>	<u>256</u>	<u>1,023</u>
Net Assets	<u>-</u>	<u>2,975</u>	<u>807</u>	<u>3,782</u>

Notes:

1. The Minister for Justice owns 15 buildings and leases 21 other buildings or part thereof.

2. The value of Capital Assets were estimated based on laid down guidelines and the best available information from the systems in operation at 31 December 1994.

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	(669)	In addition to the amount expended under this subhead, a sum of £754,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
A.2.	(175)	The excess was mainly due to expenditure on Home Travel associated with prisoner escorts being greater than anticipated.
A.3.	(547)	The excess arose because expenditure on Escort and Conveyance of Prisoners, Compensation, Advertising and Miscellaneous was greater than anticipated. In addition to the amount expended under this subhead a sum of £6,000 was received from the Training Initiatives Fund (Subhead C. of the Vote for the Office of the Minister for Finance).
B.	3,497	The saving arose because expenditure incurred in respect of the provision of two new prisons (Castlereagh and Mountjoy Women's Prison) was less than anticipated.
C.	(433)	The excess arose because expenditure on services for prisoners was greater than anticipated. This was partly offset by a saving on Fuel, Light and Cleaning.
E.1.	712	The saving arose because the recruitment and appointment of Probation and Welfare Officers did not proceed as anticipated.
E.2.	(109)	The excess arose due to the purchase of essential equipment, the provision of necessary improvement to office accommodation and an increased demand for services from the Courts.
E.3.	823	The saving arose because the development of several probation projects did not proceed as planned.
G.	(26)	The excess arose because of increased demand for educational facilities in Prisons.
H.	14	The saving arose due to an over provision in the estimate in respect of the medical benefit element of the grant-in-aid.

4. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	620,000	585,160
2. European Social Fund	105,000	247,816
3. Miscellaneous	<u>235,000</u>	<u>370,500</u>
Total	<u>£960,000</u>	<u>£1,203,476</u>

Explanation of Variation

- The deficiency arose mainly because of the closure of workshops at Mountjoy Prison for extensive refurbishment for a period longer than had been anticipated in the original estimate.
- The surplus arose because outstanding moneys due from the European Social Fund for previous years were received during 1994.

The amount of £0.248m received from the ESF and shown as Appropriations in Aid was included in the recorded expenditure from subheads A and E in 1990 and 1991, and from subheads A.1. and C in 1992, 1993 and 1994.

- It is difficult to estimate receipts accurately under this heading.

5. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31/12/94 amount to £1,272,000

(B) Multi-Annual Capital Commitments

1994 Expenditure	1995 Commitments
£'000	£'000
8,292	1,024

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	37,084	100	-	-
Overtime and extra attendance	17,236,639	2,425	1,611	29,627
Shift and roster allowances	6,709,675	2,195	73	5,800
Miscellaneous	5,148,837	2,519	3	6,980
Total extra remuneration	29,132,235	2,525*	1,635*	36,456

* Certain individuals received more than one allowance.

7. MISCELLANEOUS ITEMS

Payments totalling £188,337 and ranging from £1,752 to £25,599 were made in respect of claims arising out of injuries received by eighteen Prisoner Officers while on duty (S.13/18/56, S.13/8/78).

Payments totalling £216,045 and ranging from £100 to £25,000 were made in relation to claims arising out of injuries received by thirty three prisoners (S.13/18/56, S.13/8/78).

Compensation and legal costs of £9,935 and £20,650 were paid to two members of the Defence Forces in respect of injuries received while on duty in prisons. (S.13/18/56, S.13/8/78).

Compensation and legal costs of £4,468 and £4,271 were paid to two Gardai in respect of injuries received while on duty in prisons (S.13/18/56).

Costs of £8,462 were paid following legal action taken by three prisoners (S.13/18/56).

Compensation of £9,075 and £1,070 was paid in respect of claims arising out of the deaths of two prisoners while in prison (S.13/18/56).

Ex-gratia payments totalling £63,000 were made to seven tenants of official Prison Service houses at Cowley Place, Dublin 7 in respect of the disturbance and inconvenience arising from their vacation of the said accommodation (S.13/16/75).

Compensation of £5,545 was paid to the owner of a premises which the Department intended to purchase and which was damaged during the architects inspection (S.13/1/92).

A sum of £7,848 was written off in respect of funds misappropriated from the Tuck shop in Fort Mitchel (S.13/6/94).

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
30th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 1994 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 1994. Attention is drawn to paragraph 30 of the report for 1994 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 1994

	Agriculture £	Other Industries £	Total £		Agriculture £	Other Industries £	Total £
Stock in hand on 1st January 1994	67,355	705,563	772,918	Sales	43,802	519,876	563,678
Purchases	20,571	452,342	472,913	* Stock in hand on 31st Dec. 1994	60,318	757,820	818,138
Profit	<u>16,194</u>	<u>119,791</u>	<u>135,985</u>	Write-off	-	-	-
	£104,120	£1,277,696	£1,381,816		£104,120	£1,277,696	£1,381,816

* Materials, £285,288; Manufactured Goods, £72,216; Tools etc., £460,634

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£		£
Amount due in respect of purchases as at 1st January 1994	28,864	Amount due in respect of sales as at 1st January 1994	50,934
Purchases during year ended 31st December 1994	<u>472,913</u>	Sales during year ended 31st December 1994	<u>563,679</u>
	501,777		614,613
* Amount due in respect of purchases as at 31st December 1994	<u>18,573</u>	** Amount due in respect of sales as at 31st December 1994	<u>29,453</u>
Expenditure from Subhead D. as per Appropriation Account	<u>£483,204</u>	Receipts under Subhead I.1. as per Appropriation Account	<u>£585,160</u>

* Viz. - Public Departments, £12,705; Other persons, £5,868

** Viz. - Public Departments, £8,554; Other persons, £20,899.

T. DALTON
Accounting Officer

COURTS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	15,405	14,074	-
A.2. Travel and Subsistence	1,200	1,154	82
A.3. Incidental Expenses	320	340	13
A.4. Postal and Telecommunications Services	1,110	879	49
A.5. Office Machinery and other Office Supplies	721	681	20
OTHER SERVICE			
B. Courthouses	6,291	4,065	32
Gross Total	25,047	21,193	196
<i>Deduct:-</i>			
C. Appropriations in Aid	1,238	1,876	108
Net Total	23,809	19,317	88

SURPLUS TO BE SURRENDERED:-

£4,491,770

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		-
Accrued Income		108
Other Debit Balances:		
Imprests	35	
OPW Advances	213	
Miscellaneous Advances	193	
Companies Act Investigation	<u>100</u>	541
PMG Balance & Cash	6,525	
Less Orders Outstanding	<u>1,087</u>	5,438
Exchequer Grant Undrawn		<u>3,000</u>
		9,087
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	4,400	
Accrued Expenses	196	
Other Credit Balances:		
Voluntary Pay Deductions	87	
Surplus to be Surrendered	<u>4,492</u>	<u>9,175</u>
Net Current Assets – Deficiency		(88)

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	-	-	-
Additions	-	-	-
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994 ¹	330	574	904
Cumulative Depreciation to 31 December 1994	<u>144</u>	<u>231</u>	<u>375</u>
Net Assets	<u>186</u>	<u>343</u>	<u>529</u>

Note:

1. The value of Capital Assets were estimated based on laid down guidelines and the best available information from the systems in operation at 31 December 1994.

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
	£	£
Courts, etc., Fees	10,000,000	9,307,763
Court Percentages (Cash)	25,000	52,800

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	1,331	The saving arose due to anticipated new posts not materialising in 1994.
A.3.	(20)	The excess arose due to the defraying from this subhead of the expenses in 1994 of, and incidental to, an investigation by inspectors appointed under Section 8 of the Companies Act, 1990 by the High Court. In addition to the amount expended under this subhead a sum of £2,000 was received from the Training Initiatives Fund (Subhead C. of the Vote for the Office of the Minister for Finance).
A.4.	231	The saving arose because the anticipated serving of summonses by post did not take place.
A.5.	40	The saving arose mainly because the provision for the supply of Consolidated District and Circuit Court Rules and the supply of Statutes to additional Judges was not expended.
B.	2,226	The saving arose because some capital and maintenance projects did not reach the anticipated level of planning to enable works to commence in 1994, and other ongoing projects did not advance as quickly as earlier anticipated.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fines	1,030,000	1,568,713
2. Fees	150,000	223,970
3. Miscellaneous	<u>58,000</u>	<u>83,064</u>
Total	<u>£1,238,000</u>	<u>£1,875,747</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. The surplus arose because fees received by the General Solicitor for Minors and Wards of Court were greater than had been anticipated.
3. These receipts are made up of a variety of miscellaneous items and by their nature are difficult to estimate accurately.

6. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31/12/94 amount to £4,799,000

(B) Multi-Annual Capital Commitments

1994 Expenditure
£'000
2,787

1995 Commitments
£'000
4,197

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	102,396	93	1	5,948
Overtime and extra attendance	170,559	376	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	52,863	145	1	5,361
Total extra remuneration	325,818	473*	3	5,948

* Certain individuals received more than one allowance.

8. MISCELLANEOUS ITEMS

Legal costs of £4,349, £22,554 and £25,292 were paid in three cases where Judicial Review Proceedings were brought against the Minister (S.13/8/78).

A payment of £14,660 was made to a civilian in respect of injuries received as a result of an accident in the Four Courts (S.13/18/56).

Compensation of £100,000 in settlement of a claim in respect of superannuation benefit, was paid to a retired Judge of the Circuit Court (P.18/27/77).

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
30th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

Particulars	Receipts of £5,000 or more or payments of £5,000 or more	Total no. of incidents	Total Amount Paid	Particulars
1. The salary and allowances payable to the Justices of the Circuit Court	102,398	378	102,398	1. The salary and allowances payable to the Justices of the Circuit Court
2. The salary and allowances payable to the Justices of the District Court	110,239	378	110,239	2. The salary and allowances payable to the Justices of the District Court
3. The salary and allowances payable to the Justices of the District Court (continued)	2,361	1	2,361	3. The salary and allowances payable to the Justices of the District Court (continued)
4. The salary and allowances payable to the Justices of the District Court (continued)	2,948	1	2,948	4. The salary and allowances payable to the Justices of the District Court (continued)

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	9,488	9,309	-
A.2. Travel and Subsistence	28	19	5
A.3. Incidental Expenses	654	614	52
A.4. Postal and Telecommunications Services	500	483	33
A.5. Office Machinery and Other Office Supplies	648	659	16
A.6. Office Premises Expenses	670	347	23
A.7. Consultancy Services	85	84	1
Total	12,073	11,515	130

SURPLUS TO BE SURRENDERED:-

£558,322

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		5
Accrued Income		2
Prepayments		25
Other Debit Balances:		
Advance to OPW	348	
Imprests	<u>2</u>	350
PMG Balance & Cash	506	
Less Orders Outstanding	<u>126</u>	380
Exchequer Grant Undrawn		<u>200</u>
		962
Less Current Liabilities		
Due to State (PAYE, PRSI, CSPA, Retention Tax)	316	
Accrued Expenses	130	
Other Credit Balances:		
Voluntary Pay Deductions	56	
Surplus to be Surrendered	<u>558</u>	<u>1,060</u>
Net Current Assets – Deficiency		<u>(98)</u>

Vote 23

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	-	-	-
Additions	-	-	-
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994 ¹	1,766	582	2,348
Cumulative Depreciation to 31 December 1994	<u>1,127</u>	<u>232</u>	<u>1,359</u>
Net Assets	<u>639</u>	<u>350</u>	<u>989</u>

Note:

1. The value of capital assets were estimated based on laid down guidelines and the best available information from the systems in operation at 31 December 1994.

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
	£	£
Registry Fees (cash)	12,600,000	14,591,844
Registry of Deeds Fees (cash)	1,400,000	735,522

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	179	In addition to the amount expended under this subhead a sum of £118,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
A.3.	40	The saving arose because the cost of compensation claims was less than had been anticipated. In addition to the amount expended under this subhead, sums of £10,000 and £3,500 were received from the Training Initiatives Fund, and the Information Technology Fund respectively (Subhead C. of the Vote for the Office of the Minister for Finance).
A.5.	(11)	In addition to the amount expended under this subhead a sum of £1,565 was received from the Information Technology Fund (Subhead C. of the Vote for the Office of the Minister for Finance).
A.6.	323	The saving arose because shelving required in the Registries storage facility in the former Talbot Complex in Santry did not proceed as planned and refurbishment works in the Registry of Deeds were delayed.
A.7.	1	In addition to the amount expended under this subhead, sums of £10,587 and £11,798 were received from the Strategic Management Initiative Fund and the Information Technology Fund respectively (Subhead C. of the Vote for the Office of the Minister for Finance).

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	37,068	39	-	-
Overtime and extra attendance	992,983	415	71	8,606
Shift and roster allowances	-	-	-	-
Miscellaneous	25,002	95	-	-
Total extra remuneration	1,055,053	452*	74*	9,390

* Certain individuals received more than one allowance.

6. MISCELLANEOUS ITEM

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

Registry of Deeds Fees:

£811,274

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
30th March 1995

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 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	173	151	-
A.2. Travel and Subsistence	1	-	-
A.3. Incidental Expenses	7	4	1
A.4. Postal and Telecommunications Services	11	5	-
A.5. Office Premises Expenses	11	8	-
Total	203	168	1

SURPLUS TO BE SURRENDERED:-

£35,037

The Statement of Accounting Policies and Principles and Notes 1 to 4 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Prepayments and other Debit Balances		1
PMG Balance & Cash	12	
Less Orders Outstanding	1	11
Exchequer Grant Undrawn		<u>30</u>
		42
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	5	
Accrued Expenses	1	
Other Credit Balances	1	
Surplus to be Surrendered	35	42
Net Current Assets – Deficiency		-

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	9	18	27
Additions	2	1	3
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	11	19	30
Cumulative Depreciation to 31 December 1994	9	5	14
Net Assets	2	14	16

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividends received from the embezzled Charity recovery fund - £134.

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	22	The expenditure was less than anticipated due to the following reasons: 1. The expected appointment of a deputy (legal) to the Secretary was not made. 2. The non-replacement of a member of staff who retired. 3. Minimal amount of overtime worked.
A.4.	6	The expenditure on Postal and Telecommunications services was less than anticipated.

ANTOINETTE DORIS
Accounting Officer
OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
28th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

ENVIRONMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Environment, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants including certain grants-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	17,339	17,294	-
A.2. Travel and Subsistence	1,478	1,649	34
A.3. Incidental Expenses	833	882	39
A.4. Postal and Telecommunications Services	1,570	1,618	219
A.5. Office Machinery and other Office Supplies	1,697	1,787	85
A.6. Office Premises Expenses	745	499	26
A.7. Consultancy Services	256	188	17
HOUSING			
B.1. Local Authority and Social Housing Programmes	135,850	135,979	1,146
B.2. Private Housing Grants and Subsidies, etc.	19,591	26,840	2,030
B.3. Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly	4,000	4,000	-
B.4. Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes (<i>National Lottery Funded</i>)	500	500	95
ROADS			
C.1. Road Works Grants	297,657	303,257	21
C.2. Local Improvements Scheme	2,500	2,500	-
C.3. National Roads Authority	1,600	1,620	-
C.4. Other Roads Related Services	13,599	13,637	621
ENVIRONMENT			
D.1. Grants for Public Water Supply and Sewerage Schemes etc., and for Contributions to Group Water Supply Schemes			
	<i>Original</i> £121,725,000		
	<i>Less Supplementary</i> <u>1,999,000</u>	119,726	108,456
D.2. Group Water Supply and Sewerage Grants	3,000	2,195	-
D.3. Environmental and Related Services	1,378	1,391	13
D.4. Environmental Protection Agency	4,396	4,415	-
RATE SUPPORT GRANT			
E. Grants in Relief of Rates, etc.	185,937	185,937	-
OTHER SERVICES			
F.1. Fire and Emergency Services	4,230	4,260	519
F.2. Grant-in-Aid Fund for Local Authority Library Service (<i>National Lottery Funded</i>)	1,740	1,740	-
F.3. Access for People with Disabilities	500	-	-
F.4. Grant-in-Aid Fund for Provision and Renovation of Swimming Pools (<i>National Lottery Funded</i>)	1,300	1,300	2

Service	Estimate Provision		Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000	£'000
F.5. Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services		1,120	645	-
F.6. Recoupment of Expenditure on foot of Certain Malicious Injuries		200	200	-
F.7. Register of Electors (a)		1	192	-
F.8. An Bord Pleanála		2,066	2,066	-
F.9. National Safety Council		522	545	-
F.10. Grant for Temple Bar Renewal Ltd. and Temple Bar Properties Ltd.		6,524	2,140	1
F.11. Urban Renewal		1,000	999	-
F.12. Miscellaneous Services		798	164	25
F.13. Grants for Bookstock and Archives				
<i>Original</i>		<i>£NIL</i>		
<i>Supplementary</i>		<u>2,000,000</u>		
		2,000	1,996	-
Gross Total				
<i>Original</i>		<i>£835,652,000</i>		
<i>Supplementary</i>		<u>1,000</u>		
		835,653	830,891	4,893
<i>Deduct :-</i>				
G. Appropriations in Aid		6,423	6,384	215(b)
Net Total				
<i>Original</i>		<i>£829,229,000</i>		
<i>Supplementary</i>		<u>1,000</u>		
		829,230	824,507	5,108
SURPLUS TO BE SURRENDERED:-			£4,722,853	

(a) Merged with Rate Support Grant with effect from 1994.

(b) Liability of £813,000 less accrued income of £598,445.

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

1. Vote 25 includes pension payments in respect of former employees of the Environmental Research Unit and grant towards superannuation payments of the Environmental Protection Agency.
2. The figures shown for capital assets and current assets (stocks) in the Account are best estimates. It is expected that the Appropriation Account for 1995 will reflect the true asset position.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		310
Accrued Income		598
Prepayments		664
Other Debit Balances:		
Roinn na Gaeltachta	1	
Bank Account Balance	100	
Lump Sums	1	
Salary Advance	5	
Petty Cash	1	
Imprests	42	150
PMG Balance	23,083	
Less Orders Outstanding	<u>3,038</u>	<u>20,045</u>
		21,767
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	732	
Accrued Expenses	5,707	
Other Credit Balances:		
L.A. Training Scheme	10	
VHI	68	
National Instalment Savings	21	
Personal Insurance	18	
Group Life Assurance	3	
Staff Associations	24	
Public Service Friendly Society	1	
Income Continuance Plan	17	
Permanent Health Insurance	7	
Third World Fund	1	
U.P.T.C.S. / A.V.C.	7	
Civil Service Charities Fund	1	
Civil Service Credit Union	14	192
Grant Overdrawn from Exchequer	14,601	
Surplus to be Surrendered	<u>4,723</u>	<u>25,955</u>
Net Current Assets – Deficiency		<u>(4,188)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Land and Buildings	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	8	2,259	2,377	4,644
Additions	-	267	73	340
Assets Retired or Disposed of	-	-	-	-
Revaluations	-	-	-	-
Gross Assets at 31 December 1994	8	2,526	*2,450	4,984
Cumulative Depreciation to 31 December 1994	1	1,774	**1,211	2,986
Net Assets	7	752	1,239	1,998

Note:

* Included is £143,810 in respect of heritage/antique furniture which would not be subject to depreciation.

** Calculated by depreciating Gross Assets at 31/12/94 (net of heritage/antique furniture and additions) by 50% plus straight-line depreciation of 10% on additions.

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Exchequer Extra Receipts amounted to £56,124

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

Subhead	Less/(More) than provided £'000	Explanation
A.6.	246	Certain maintenance projects started later than anticipated.
A.7.	68	There were delays in starting some projects.
B.2.	(7,249)	New House Grant applications were higher than anticipated.
D.1.	11,270	Construction work on EU Cohesion Fund projects built up more slowly than anticipated.
D.2.	805	Expenditure was less than anticipated because a number of planned schemes did not go ahead.
F.3.	500	No claims for payment were received before year end.
F.5.	475	Claims from Local Authorities were less than anticipated.
F.7.	(191)	Certain outstanding commitments fell to be met following the integration of this service into the Rate Support Grant.
F.10	4,384	A number of projects commenced later than anticipated.
F.12.	634	Work did not commence on certain projects.

Vote 25

6. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fees payable by Local Authorities, etc., for audit of their Accounts	1,400,000	1,610,481
2. Inspection fees in respect of the scheme of structural guarantees for new houses	275,000	520,336
3. Fees payable by applicants for driving tests	3,500,000	3,414,026
4. Receipt from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)(No. 38 of 1993)	473,000	473,000
5. Receipts from Temple Bar Renewal Ltd.	50,000	3,585
6. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EU	<u>725,000</u>	<u>362,936</u>
	<u>£6,423,000</u>	<u>£6,384,364</u>

Explanation of Variation

1. More audits than anticipated were completed.
2. The number of houses registered was greater than anticipated.
5. Reimbursement of legal charges was lower than anticipated.
6. Receipts, which formerly accrued to the Environmental Research Unit of the Department of the Environment, accrued to the Environmental Protection Agency and the National Roads Authority following their establishment.

7. COMMITMENTS

(A) Global Commitments

Commitments likely to materialise under procurement and grant subheads are £484,308 and £558,261,375 respectively.

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

1. WATER/SEWERAGE PROJECTS

Project	Cumulative amount spent up to 31st December 1993 £'000	Amount spent in 1994 £'000	Amount to be met in subsequent years £'000
Athlone Main Drainage Scheme	6,628 (a)	3,864	108
Ballymore Eustace Water Scheme (Stage 1B)	15,117	2,712 (g)	-
Castletroy Sewerage Scheme	9,239	1,200 (g)	- (b)
Greystones Sewerage Scheme (Stage 1)	3,110 (d)	2,535	- (f)
Stage 2	-	5,263	9,039 (d)
Killybegs Water Scheme	12,928	4,271	365 (g)
Leixlip Water Treatment Scheme	-	2,280	7,720
Lough Mask Regional Water Scheme	2,500 (c)	2,973	8,977
Tuam Regional Water Scheme	1,515 (c)	1,916	17,879
Wexford Main Drainage Stage 1 (Town Sewers)	4,257 (d)	-	6,223 (d)
Wexford Main Drainage Intersection Sewer/Quay Extension Scheme	400 (c)	600	11,851

2. FIRE PROJECTS

Project	Cumulative amount spent up to 31st December 1993 £'000	Amount spent in 1994 £'000	Amount to be met in subsequent years £'000
Computer Assisted Mobilisation Project	3,820 (d)	1,515	9,665(d)

3. URBAN RENEWAL PROJECTS

Project	Cumulative amount spent up to 31st December, 1993 £'000	Amount spent in 1994 £'000	Amount to be met in subsequent years £'000
Cultural Development of Temple Bar	6,000 (e)	2,137	8,400

- (a) Excluded from 1993 account as cost of scheme was below £10m at that time.
- (b) An additional £1.5m has been provided by the Shannon Free Airport Development Company Limited. This may be increased to 15% of outturn costs.
- (c) Excluded from 1993 account as contractual commitments had not been entered into at that time.
- (d) Updated since 1993 account.
- (e) Omitted from 1993 account.
- (f) Scheme has been split into two stages.
- (g) Full cost of scheme updated since 1993 Account.

NOTE

National Roads have been omitted as the National Roads Authority (NRA), which was established by statute with effect from 23rd December 1993, has been given statutory responsibility for the development of a safe and efficient network of national roads. Individual projects are approved and grants are allocated and paid in respect of them by the Authority from funds provided by the Exchequer (with EU support). A sum of £260.6m which has been included in the global commitments figure (see note 7(A)) represents the up to date estimated cost of completing schemes approved by the 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	151,235	175	2	6,129
Overtime and extra attendance	417,528	312	23	10,644
Shift and roster allowances, etc.	26,945	32	-	-
Miscellaneous	15,776	79	-	-
Total extra remuneration	611,484	*	25	10,644

* 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 £237,000 was included in the Estimate for 1995.

A total of £828,385 was charged to A.1. in respect of staff assigned to An Bord Pleanála (£101,914); the Rent Tribunal (£51,023); the Fire Services Council (£98,350); the National Safety Council (£53,146) and the National Roads Authority (£523,952) respectively. In addition, a total of £46,628 was charged to A.2., in respect of staff assigned to the National Roads Authority.

Salary costs of £408,628 arising from increases under the Programme for Competitiveness and Work, the Report of the Review Body on Higher Remuneration, and the Local Bargaining provision of PESP, due to be recouped under the Administrative Budget Agreement, were borne by the Department.

A total of £17,311 was spent on merit awards (i.e. thirty-three individual awards ranging from £200-£600 and five group awards ranging from £246-£753).

Subsistence costs of £75,327 arising from changes in rates backdated to 1 January 1993 and 1 January 1994, due to be recouped under the Administrative Budget Agreement, were borne by the Department.

Sums totalling £12,108 were written-off in respect of mortgage subsidies paid (S.74/1/94). Sums totalling £7,608 were written-off in respect of housing grants paid (S.74/1/90, S.74/1/94 and sanction of 15/11/94 refer).

Ex-gratia payments of £17,167 were made to An Foras Forbartha pensioners to bring them into line with public service pensions generally (Department of Finance sanction dated 4 October 1993).

An amount of £14,520 was received from the Department of the Taoiseach under the Strategic Management Initiative Programme.

10. EU FUNDING

The outturn shown in subheads C.1., D.1., F.10., and F.11 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 subheads D.1. and D.3. includes payments in respect of activities co-financed under Community Initiatives (ENVIREG and INTERREG 1).

11. MISCELLANEOUS ACCOUNTS

Grant-in-Aid Fund for the Task Force on Special Housing Aid for the Elderly, etc. Account of Receipts and Payments in the year ended 31 December 1994

	£
Balance at 1 January 1994	6,281
Grant-in-Aid : Special Housing Aid for the Elderly (Subhead B.3.)	4,000,000
	<u>4,006,281</u>
Expenditure (<i>see Schedule</i>)	4,006,281
Balance at 31 December 1994	<u>NIL</u>

SCHEDULE
TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, etc.
Payments in the year ended 31 December 1994

<i>Payee</i>	<i>Amount £</i>	<i>Amount £</i>
Health Boards:		
Eastern Health Board	750,000	
Midland Health Board	460,000	
Mid-Western Health Board	306,281	
North-Eastern Health Board	355,000	
North-Western Health Board	530,000	
South-Eastern Health Board	450,000	
Southern Health Board	505,000	
Western Health Board	<u>650,000</u>	
Total		<u><u>£4,006,281</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 1994

	£
Balance at 1 January 1994	NIL
Grant-in-Aid : Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	<u>500,000</u>
	500,000
Expenditure (<i>see Schedule</i>)	<u>500,000</u>
Balance at 31 December 1994	NIL

SCHEDULE
GRANT-IN-AID FUND FOR COMMUNAL FACILITIES IN VOLUNTARY HOUSING SCHEMES
Payments in the year ended 31 December 1994

<i>Local Authority</i>	<i>Project</i>	<i>£</i>
Carlow County Council	Respond, Tullowbeg, Tullow	44,000
Fingal County Council	National Association of Building Co-operatives, Castlefarm, Swords	24,276
	National Association of Building Co-operatives, Parlickstown, Dublin 15.	25,000
Limerick County Council	Cheshire Home, Rathfredagh, Newcastlewest	50,000
Mayo County Council	Knock Shrine Association, Eskermorilly, Knock.	20,660
	Kilmovee Community Housing Ltd., Kilmovee.	10,000
	Mulranny Day Care Centre Housing Ltd., Mulranny	30,000
Offaly County Council	Tullamore Housing Association Ltd., Tullamore.	2,000
South Dublin County Council	National Association of Building Co-operatives, Avonbeg Drive, Tallaght.	21,238
Cork Corporation	Good Shepherd Sisters, Grattan Street.	42,000
	Hearth Ltd., Redemption Road.	11,826
	Good Shepherd Sisters, Clifton, Montenotte.	80,000
Dublin Corporation	O.N.E., 17/19 Queen Street.	40,000
Limerick Corporation	Good Shepherd Sisters, Clare Street.	87,000
Waterford Corporation	Hugh Gore Institute, Cathedral Square.	<u>12,000</u>
	Total	<u><u>£500,000</u></u>

Grant-in-Aid Fund for Local Authority Library Service
Account of Receipts and Payments in the year ended 31 December 1994

Balance at 1 January 1994	£	
Grant-in-Aid : Local Authority Library Service (Subhead F.2.)	NIL	
	1,740,000	
	<u>1,740,000</u>	
Expenditure (<i>see Schedule</i>)	1,740,000	
Balance at 31 December 1994	<u>NIL</u>	

SCHEDULE
GRANT-IN-AID FUND FOR LOCAL AUTHORITY LIBRARY SERVICE
Payments in the year ended 31 December 1994

<i>Library Authority</i>	<i>Project</i>	<i>Amount £</i>
Clare County Council	Ennis Library	193,390
	Shannon Library	899
	Killaloe Library	36,206
Cork County Council	Clonakilty Library	11,595
Cork Corporation	Douglas Library	23,720
Donegal County Council	Library Delivery Van	916
	Letterkenny Central Library	165,342
Dublin Corporation	Donaghmede Library	9,750
	Finglas Library	22,375
	Ilac Library	67,500
	Youth Information Centre	12,950
Fingal County Council	Blanchardstown Library	15,750
	Cumberland House H.Q.	72,950
	Swords Library	20,000
Kerry County Council	Tralee Library	5,602
	Listowel Library	100,000
Kildare County Council	Athy Library	75,000
Kilkenny County Council	Loughboy Library	6,300
	Library Headquarters	3,353
	Graiguenamanagh Library	6,601
Laois County Council	Portlaoise Library	56,500
	Computerisation	31,818
Leitrim County Council	Carrick-on-Shannon Library	6,640
Limerick Corporation	The Granary Library	38,418
Longford County Council	Granard Library	1,171
	Schools Delivery Van	32,537
	Library Headquarters	100,000
Louth County Council	Dundalk Library	117,797
Mayo County Council	Belmullet Library	52,972
Meath County Council	Athboy Library	2,730
Offaly County Council	Ferbane Library	9,765

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<i>Library Authority</i>	<i>Project</i>	<i>Amount £</i>
Tipperary Joint Library Council	Library Headquarters	7,000
	Cahir Branch Library	1,500
	Nenagh Library	290,679
Tipperary (SR) County Council	Clonmel Library	26,696
Westmeath County Council	Athlone Library	1,500
Wexford County Council	Library Headquarters	44,038
Wicklow County Council	Enniskerry Library	3,532
	Greystones Library	62,008
An Comhairle Leabharlanna		2,500
	Total	<u>£1,740,000</u>

**Grant-in-Aid Fund for Provision and Renovation of Swimming Pools
Account of Receipts and Payments in the year ended 31 December 1994**

	£
Balance at 1 January 1994	NIL
Grant-in-Aid : Provision and Renovation of Swimming Pools (Subhead F.4.)	1,300,000
	<u>1,300,000</u>
Expenditure (<i>see Schedule</i>)	1,300,000
Balance at 31 December 1994	<u>NIL</u>

**SCHEDULE
GRANT-IN-AID FUND FOR PROVISION AND RENOVATION OF SWIMMING POOLS
Payments in the year ended 31 December 1994**

<i>Local Authority</i>	<i>Swimming Pool</i>	<i>Amount £</i>
Cavan County Council	Cavan	326,020
Donegal County Council	Ballyshannon	188,250
Kildare County Council	Naas and Athy	21,814
Wexford County Council	Ferrybank	15,000
Limerick Corporation	Roxboro	28,916
Fermoy U.D.C.	Fermoy	675,000
Tralee U.D.C.	Tralee	<u>45,000</u>
	Total	<u>£1,300,000</u>

BRENDAN O'DONOGHUE
Accounting Officer,
DEPARTMENT OF THE ENVIRONMENT
28th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment for 1994 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 1994. Attention is drawn to paragraphs 31 and 32 of the report for 1994 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, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office and for payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	19,214	18,475	-
A.2. Travel and Subsistence	1,428	1,374	33
A.3. Incidental Expenses	391	487	11
A.4. Postal and Telecommunications Services	1,450	1,378	58
A.5. Office Machinery and other Office Supplies	1,524	1,529	27
A.6. Office Premises Expenses	938	1,117	37
A.7. Consultancy Services	650	158	19
OTHER SERVICES			
B.1. Grant-in-Aid Fund for General Expenses of Adult Education Organisations	275	275	-
B.2. Transport Services			
<i>Original</i>	<i>£37,952,000</i>		
<i>Supplementary</i>	<i><u>532,000</u></i>		
	38,484	38,429	6,175
B.3. International Activities	568	533	4
B.4. International Activities (<i>National Lottery Funded</i>)	970	923	-
B.5. Research and Development Activities	709	699	8
B.6. In Career Development	5,030	4,266	63
B.7. Expenses of National Council for Curriculum and Assessment	600	597	3
B.8. Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	52	52	-
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>)	18,287	18,235	-
B.10. Grants for the provision of Recreational Facilities (<i>National Lottery Funded</i>)	1,000	519	102
B.11. Grants for the provision of Recreational Facilities			
<i>Original</i>	<i>£3,000,000</i>		
<i>Less Supplementary</i>	<i><u>1,000,000</u></i>		
	2,000	149	-
B.12. Grants for the provision of Major Sports Facilities (<i>National Lottery Funded</i>)	10,000	9,661	2,402
B.13. Grants to Colleges providing Courses in Irish (<i>National Lottery Funded</i>)	512	555	-
B.14. Publications in Irish (<i>National Lottery Funded</i>)	700	681	4

Vote 26

Service	Estimate Provision £'000	Outturn £'000	Liabilities / Accrued Income £'000
B.15. Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid) (National Lottery Funded)	803	803	-
B.16. Royal Irish Academy of Music - General Expenses (Grant-in-Aid) (National Lottery Funded)	984	984	-
B.17. Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded)	60	60	-
B.18. E.C. Lingua Programme	15	15	-
B.19. Promotion of Ireland an as International Education Centre	250	173	-
B.20. Miscellaneous			
Original	£20,000		
Supplementary	<u>59,000</u>		
	79	89	-
Gross Total			
Original	£107,382,000		
Less Supplementary	<u>409,000</u>		
	106,973	102,216	8,946
Deduct:-			
C. Appropriations in Aid			
Original	£4,022,000		
Less Supplementary	<u>2,964,000</u>		
	1,058	3,584	123
Net Total			
Original	£103,360,000		
Supplementary	<u>2,555,000</u>		
	105,915	98,632	8,823
SURPLUS TO BE SURRENDERED:-		£7,283,074	

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		1,343
Accrued Income		123
Prepayments		79
Other Debit Balances:		
Marriage/Retirement Gratuity	2	
Skill Olympics 1991 (VEC)	1	
Site Deposits (NL)	5	
Inter Vote Balances	571	
P.E. Halls	21	
Skill Olympics 1993 (VEC)	30	
Sub-Accountants	80	
Tullamore Offices Fittings & Furniture	<u>38</u>	748
PMG Balance & Cash	(10,485)	
Less Orders Outstanding	<u>4,504</u>	(14,989)
Exchequer Grant Undrawn		<u>21,634</u>
		8,938
Less Current Liabilities		
Due to State (Withholding Tax)	14	
Accrued Expenses	8,946	
Other Credit Balances:		
Employment Guarantee Fund	11	
Skill Olympics Sponsorship	8	
Spouses' and Childrens' Pensions	1	
Childrens' Art/National Exhibition	10	
UNESCO	32	
Golf Trust	2	
European Schools Day	3	
Global Vote	27	
Training Initiatives Fund	1	
Training Initiatives Fund (1994)	<u>1</u>	96
Surplus to be Surrendered	<u>7,283</u>	<u>16,339</u>
Net Current Assets – Deficiency		<u>(7,401)</u>

Vote 26

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994¹

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	2,619	843	3,462
Additions	631	284	915
Assets retired or disposed of	3	-	3
Revaluations	-	-	-
Gross Assets at 31 December 1994	3,247	1,127	4,374
Cumulative Depreciation to 31 December 1994	<u>1,715</u>	<u>554</u>	<u>2,269</u>
Net Assets	<u>1,532</u>	<u>573</u>	<u>2,105</u>

Note:

1. Assets for educational institutions owned by the Minister for Education are described under the Votes for the relevant level.

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Conscience Money	365
Receipt in respect of Witness Expenses	10
Anonymous Refund	<u>1,000</u>
Total	£1,375

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

Subhead	Less/(More) than provided £'000	Explanation
A.3.	(96)	The excess was due mainly to greater demands for training for Departmental staff.
A.7.	492	The saving was due to delays in the commencement of some consultancy studies, and some I.T. Projects did not proceed at the anticipated pace.
B.3.	35	The saving occurred because some international conferences did not take place as planned.
B.6.	764	The saving occurred because some planned teacher inservice programmes did not take place.
B.10.	481	The saving occurred because progress on construction of a number of projects did not proceed at the rate anticipated.
B.11.	1,851	The saving occurred because progress on construction of a number of projects was slower than anticipated.
B.13.	(43)	The excess occurred because the number of students attending courses was higher than anticipated.
B.19.	77	The saving was due to delays in the reconstitution of the Advisory Council for English Language Schools.
B.20.	(10)	The excess was due mainly to expenditure on the National Education Convention.

5. APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Sales of publications in Irish		205,000	205,665
2. Recoupment of certain travelling and subsistence expenses from the EU		61,000	83,007
3. Contributions from the EU for Educational Activities		77,000	70,899
4. Receipts from European Social Fund			
<i>Original</i>	<i>£3,478,000</i>		
<i>Less Supplementary</i>	<i><u>2,964,000</u></i>	514,000	2,923,897
5. Recoupment of salaries, etc., of officers on secondment		185,000	261,770
6. Miscellaneous		<u>16,000</u>	<u>38,497</u>
Total			
<i>Original</i>	<i>£4,022,000</i>		
<i>Less Supplementary</i>	<i><u>2,964,000</u></i>	<u>£1,058,000</u>	<u>£3,583,735</u>

Explanation of Variation

2. The timing of travel refunds from the EU is difficult to forecast accurately.
3. The shortfall arose mainly because EU receipts in respect of certain equality projects were less than estimated.
4. Payments of European Social Fund Aid which had been expected to be delayed until 1995 were received in late December 1994.
5. Receipts were greater than expected due to an increase in the level of activities in respect of which expenditure was recoupable.
6. Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancellation of out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate, were greater than expected.

6. COMMITMENTS

(A) Global Commitments

Global figure for commitments likely to materialise in subsequent years - £11,353,476

(B) Multi-annual Capital Commitments

	Recreational Facilities Scheme Subhead B.10 (National Lottery) £	Recreational Facilities Scheme Subhead B.11 (Exchequer) £	Major Sports Facilities Subhead B.12 £	Total £
Expenditure in 1994	518,915	149,035	9,660,954	10,328,904
Legally enforceable commitments to be met in subsequent years	379,000	2,851,000	7,924,000	11,154,000

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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	133,502	173	1	6,085
Overtime and extra attendance	568,828	363	20	10,188
Shift and roster allowances	45,075	7	5	9,600
Miscellaneous	44,405	135	-	-
Total extra remuneration	791,810	*	26	*

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

8. MISCELLANEOUS ITEMS

Expenditure charged to Subhead A.3. included £31.36 in respect of an ex-gratia payment made in 1994 to an officer who sustained minor injuries in the course of his work (E109/83/67).

Expenditure charged to Subhead A.3. included £8,832.69 paid in settlement of a claim by an officer who sustained an injury in the course of his work. (E112/1/94).

Expenditure charged to Subhead A.3. included four ex-gratia payments totalling £316.60 made to officers who suffered loss of, or damage to, personal property in the course of their official duties (D.P.S.3/77).

In addition to the amount expended under this Vote, sums amounting to £384,000 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.	£270,000
B.1.	£2,000
B.9.	£87,000
B.15	£8,000
B.16.	£17,000

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £1,078,000 was included in the estimate for 1995.

9. EU FUNDING

The overall amount of £2,923,896.57 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 1993 and 1994.

Subhead F.1. - First-level Education (Vote 27) in 1993.

Subhead H. - Second-level and Further Education (Vote 28) in 1993.

10. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 1994 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 1994 £</i>	<i>Cumulative Expenditure to 31st December 1994 £</i>
Special Education Review Committee	1991	£6,595	£45,303
National Education Convention	1993	£80,163	£177,783

11. MISCELLANEOUS ACCOUNTS

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION
Capital Account for the year ended 31st December, 1994

	£	Securities £	Cash £
<i>Balances on 1st January 1994</i>			4,686
Cash for investment			
6.25% Treasury Bond 1999	20,260		
6.25% Treasury Bond 2004	234,046		
6.5% Exchequer Stock, 2000/2005	168,484		
7.75% Capital Stock, 1997	794		
8% Capital Loan, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	143,429		
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>754,869</u>	<u>£4,686</u>
<i>Transferred from Income Account for Investment</i>		<u>£754,869</u>	53,644
<i>Securities bought viz.,</i>			
6.25% Treasury Bond, 1999		42,487	(40,600)
6.25% Treasury Bond, 2004		16,306	(16,080)
<i>Balances on 31st December 1994</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	50,833		
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>£813,662</u>	<u>£1,650</u>

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 1994

<i>Fund</i>	<i>Balances on 1st January 1994</i>	<i>Receipts, 1994</i>	<i>Total</i>	<i>Payments, 1994</i>	<i>Balances on 31st December 1994</i>
	£	£	£	£	£
Killury or Nelan	166	192	358	164	194
Mary C. Ryan	76	49	125	125	-
H.P. Mulock	18	19	37	18	19
Carlisle and Blake	1,558	892	2,450	600	1,850
Reid Bequest					
Scheme A	254	254	508	254	254
Scheme B	1,653	680	2,333	525	1,808
Scheme C	6,446	2,367	8,813	-	8,813
Fr.O'Halloran	34	35	69	35	34
M.J.McEnery	264	294	558	-	558
Lismore Endowment	105	105	210	210	-
Charleville	184	106	290	184	106
Burke Memorial*	134	36	170	32	138
Ciste S.A. Mhic					
Shuibhne	-	33	33	33	-
Erasmus Smith	-	53,291	53,291	53,291	-
M.A.Hardiman	358	3,499	3,857	3,842	15
TOTAL £	11,250	61,852	73,102	59,313	13,789

* Burke memorial - Receipts include uncashed cheque (£6.00)

Payments include sums transferred to the Capital Account for investment as follows:

	£
Erasmus Smith	52,711
Ciste S.A. Mhic Suibhne	33
M.A. Hardiman	900
	<u>£53,644</u>

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE
EMPLOYMENT GUARANTEE FUND

	£
Balance on 1st January 1994	21,012
Receipts from the Employment Guarantee Fund	-
	<u>21,012</u>
Payments in respect of capital grant projects for the construction of community recreational facilities	9,873
Balance on 31st December 1994	<u>£11,139</u>

GRANTS-IN-AID
Account of Grant-in-Aid Funds, 1994

	<i>Balance on 1st January 1994</i>	<i>Grant- in-Aid 1994</i>	<i>Total</i>	<i>Expenditure 1994</i>	<i>Balance on 31st December 1994</i>
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	-	275,000	275,000	275,000	-
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a)(b)	-	18,339,000	18,339,000	18,286,834	52,166
Fund for General Expenses of Cultural, Scientific, and Educational Organisations (a)	-	60,000	60,000	60,000	-
TOTAL	£	-	18,674,000	18,621,834	52,166

(a) Analysis of payments funded from National Lottery is included below.

(b) A sum of £52,000 from the grant-in-aid was not funded from the 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	115,000
Dublin Institute for Adult Education	32,000
Irish Country women's Association	18,000
National Adult Literacy Agency	89,000
People's College	21,000
	<u>£275,000</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	8,525
Girls' Friendly Society	8,800
Irish Methodist Youth Department	6,000
Presbyterian Youth	16,055
YMCA	10,655
YWCA of Ireland	1,965
	<u>£52,000</u>

12. NATIONAL LOTTERY FUNDING

NATIONAL LOTTERY VOTED FUNDS
Payments in the year ended 31st December 1994

<i>Payments:-</i>	£
General Expenses of Youth and Sports organisations and other Expenditure in relation to Youth and Sports Activities	18,234,834
Grants for the provision of Recreational Facilities	518,915
Grants for the provision of Major Sports Facilities	9,660,954
Cultural Activities *	5,985,647
Irish Language	2,038,223
Capital Services for Special Schools and Children in Care **	<u>530,810</u>
	36,969,383
<i>Receipts:-</i>	-
	<u>36,969,383</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)	4,555,600
Disadvantaged Youth (Schedule B)	5,767,030
Grants to National Sports Organisations (Schedule C)	1,644,934
Grants to Vocational Education Committees	1,125,500
Grant to Olympic Council of Ireland	600,000
Sports Administrators	588,000
Youth Information	525,967
Staffing and Management of Outdoor Education Centres	683,500
Support for Sport for All Organisations	126,820
Grants for International Competition	630,947
Gaisce - President's Award Scheme	150,000
Development Officers	147,000
National Coaching and Training Centre	300,000
Grants to Elite Sportspersons	124,989
Youth Exchange Bureau	115,000
Institute of Leisure & Amenity Management	106,158
Local Voluntary Youth Councils	55,000
House of Sport	55,167
Political Education Officers	35,000
Sport Tourism	20,000
Grant to Irish Golf Trust	34,000
Co-operation North	23,000
Ireland/France/UK Youth Exchange Scheme	20,016
Contribution towards the maintenance of Morton Stadium	21,700
International Sports Exchanges	16,134
Sports Research	6,929
Special Campaigns/Programmes	394,281
Olympic Aid Atlanta	150,000
Ronanstown	8,000
Miscellaneous	<u>204,162</u>
Total	£18,234,834

GRANTS FOR THE PROVISION OF RECREATIONAL FACILITIES

	£
Ballinkillen G.A.A.Club	10,000
Kingscourt Community Centre	21,000
St. Mary's Hall, Swanlinbar	7,015
Roslevan GAA Grounds	5,000
St. Joseph's GAA Club	10,000
Ennistymon Parish & District Comm. Centre	10,000
Kiskeam GAA Club	1,200
Lr. Aghada Tennis & Sailing Club	5,000
Inniscarra GAA Club	10,000
Little Island Community Centre	10,000
Buncrana Youth Club	4,255
Culdaff Sports Committee	9,722
Coolmine R.F.C.	10,000
Guinness Athletic Union	20,000
Rathgar Tennis Club	5,000
Skerries RFC	10,000
Greenhills Community Council	4,272
Lucan Sarsfield GAA Club	3,000
Brenfer North Dublin Junior League	3,000
Dublin/Wicklow Mountain Rescue Team	10,000
St. Bernards Utd. F.C.	1,700
Salthill Devon F.C.	10,000
Ross Errily Sports Centre	8,190
1st Kerry Unit CBSI	10,000
Killamey Celtic F.C.	24,500
St. John's Pipe Band, Tralee	10,000
Cumann Iosaf Teoranta, Tralee	15,000
Newbridge Town F.C.	9,576
Kilmacow Sports Centre	10,000
Clogh Handball Club	3,063
Dean Celtic F.C.	4,050
Danesfort GAA Club	5,000
Mullinavat Handball Club	275
Dunkitt Parish Hall, Kilacow	10,000
St. Canices Boys Club	5,000
Ashgrove Pitch & Putt Club	5,000
Portarlinton Community Centre	21,872
South Liberties GAA Club	8,332
Shelbourne AFC	5,000
Ballymahon Sports Hall	7,317
Seapoint Pitch & Putt Club	10,000
Kilmovee Community Centre	5,000
Stackallen Lawn Tennis and Pitch & Putt Club	5,000
Killeevan Gym Club	5,000
Monaghan Harps G.A.A.	5,000
Killurin GAA Club	4,000
Tullamore Boxing Club	10,000
Roscommon Golf Club	44,148
Boyle Adventure Park	5,000
St. Michael's GAA Club	10,000
Tisrara Community Sports Centre	10,000
Nenagh Lawn Tennis Club	5,000
Larkspur Park Development Committee	5,000
Ferrybank Pitch & Putt Club	2,428
St. Saviours Handball & Football Club	5,000
Dungarvan Golf Club	5,000
The Downs GAA Club	5,000
Mullingar Sub-Aqua Club	5,000
Mullingar Athletic F.C.	8,000
New Ross Golf Club	20,000

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Rathnew GAA Club	£ 3,000	
Total		£518,915

GRANTS FOR THE PROVISION OF MAJOR SPORTS FACILITIES

	£	
Graiguecullen Swimming Pool	49,031	
Shannon Swimming Pool & Leisure Centre	5,000	
Cusack Park	4,323	
Cork Constitution RFC	2,000	
Finn Valley Athletic Club	35,404	
Donore Harriers A.C.	2,000	
Morton Stadium Refurbishment	1,289,346	
Croke Park Development	4,900,000	
National Hockey Stadium	683,060	
National Boxing Stadium	28,387	
National Canoe Centre, Liffey Valley	5,594	
Corinthian Hockey Club	1,000	
50 Metre Pool - Feasibility Club	27,462	
Clonliffe Harriers AC	71,883	
Athletic Equipment - BLE	100,000	
Commercial Rowing Club	34,959	
St. Patrick's AFC	2,000	
Athletic Union League (AUL)	100,000	
Public Service Telecom Sports Club	290,000	
Loughlinstown Leisure Centre	290,000	
Irish Handball Council	35,700	
Irish Canoe Union	50,000	
Irish Amateur Rowing Union	15,800	
UCG - Synthetic Track & Pitch	100,000	
Galway United FC - Terryland Park	32,883	
Tralee Sports Centre	271,234	
Kerry Diocesan Youth Service	42,561	
Celbridge GAA Club	45,000	
Sports/Science Equipment	31,971	
VEC Ballymahon Vocational School Sports Centre	54,805	
Mall Sports Complex	14,015	
Dundalk U.D.C. Sports Centre	169,693	
Monaghan VEC & Phoenix Athletic Club	14,742	
Tullamore Harriers' Athletic Club	12,326	
Hyde Park GAA	31,120	
Clan na nGael	35,000	
Cumann Padraig Mac Piarais GAA Club	13,822	
Sligo Swimming Pool	279,814	
Sean Kelly Sports Centre	49,643	
Toomevara GAA Club	40,481	
Athletic Pavilion	135,248	
St. Loman's GAA Club	75,861	
Ramsgrange OEC	64,279	
St. Mary's Sports Hall, New Ross	100,000	
Tiglin Adventure Centre	23,507	
Total		£9,660,954

CULTURAL ACTIVITIES

	£	
Royal Irish Academy	985,000	
Royal Irish Academy of Music	984,000	
Cultural Organisations (Schedule D)	60,000	
School of Celtic Studies of the Dublin Institute for Advanced Studies	2,776,000	
Cultural Exchanges	475,484	
UNESCO	447,255	
Grants in respect of School Libraries	257,908	
Total		<u>£5,985,647</u>

IRISH LANGUAGE

	£	
Institiúid Teangeolaíochta Eireann	803,000	
Publications in Irish	680,682	
Courses in Irish	554,541	
Total		<u>£2,038,223</u>
		<u>£36,438,573</u>

SCHEDULE A - GRANTS TO YOUTH ORGANISATIONS

	£	
An Óige	95,000	
Catholic Boy Scouts of Ireland	284,000	
Catholic Guides of Ireland	131,000	
Catholic Youth Council	451,000	
Church of Ireland Youth Council	73,000	
Comhthreanáil na nOgeagrais Gaeil	5,000	
Common Training Programme	10,000	
Confederation of Peace Corps	24,000	
ECO - UNESCO Club	33,000	
Feachtas	32,000	
Federation of Irish Scout Associations	8,000	
Foróige	818,000	
Athlone Community Services Council	19,000	
Girls' Brigade	18,600	
Irish Girl Guides	175,000	
Interculture Ireland	19,000	
Junior Chamber Ireland	11,000	
Macra Na Feirme	238,000	
National Association for Youth Drama	24,000	
National Federation of Archery Clubs	15,000	
National Youth Council of Ireland	224,000	
National Youth Federation	1,188,000	
No Name Club	30,000	
Ogra Chorcaí	184,000	
Ogras	84,000	
Order of Malta Cadet Corps	25,000	
Scout Association of Ireland	211,000	
Voluntary Services International	31,000	
Young Christian Workers	40,000	
Y.M.C.A. of Ireland	55,000	
Total		<u>£4,555,600</u>

SCHEDULE B - DISADVANTAGED YOUTH

	£	
Borough of Dún Laoghaire VEC	96,985	
Catholic Youth Council	15,920	
City of Dublin VEC	1,585,730	
City of Cork VEC	278,540	
City of Galway VEC	297,495	
City of Limerick VEC	72,000	
City of Waterford VEC	265,255	
County Dublin VEC	797,210	
Eastern Health Board	669,520	
Midland Health Board	17,000	
Mid-Western Health Board	16,960	
National Association of Training Centres for travelling people	302,605	
National Youth Federation	980,270	
North-Eastern Health Board	4,475	
North-Western Health Board	21,435	
Offaly County Council	9,260	
St. Angela's Convent of Mercy, Castlebar	1,800	
South-Eastern Health Board	4,475	
Southern Health Board	118,630	
Town of Bray VEC	71,385	
Town of Tralee VEC	107,080	
Udarás na Gaeltachta	33,000	
Total		<u>£5,767,030</u>

SCHEDULE C

GRANTS TO NATIONAL SPORTS ORGANISATIONS

Billards and Snooker Association	15,950
Bol Chumann na hEireann	4,600
Association for Adventure Sports	88,700
Bord Luthchleas na hEireann	76,978
Badminton Union of Ireland	38,136
Comhairle Liathróid Láimhe na hEireann	50,000
Cumann Lúthchleas Gael	124,448
Cumann Camógaíochta na nGael	36,220
Equestrian Federation of Ireland	34,340
Federation of Irish Cyclists	62,970
Football Association of Ireland	100,744
Ladies Gaelic Football Association	16,500
Golfing Union of Ireland	14,500
Ireland Special Olympics	39,257
Irish Deaf Sports Association	11,000
Irish Amateur Boxing Association	49,050
Irish Amateur Gymnastics Association	19,220
Irish Amateur Rowing Union	60,950
Irish Amateur Swimming Association	90,295
Irish Amateur Weight Lifting Association	3,100
Irish Amateur Fencing Federation	2,600
Irish Basketball Association	53,460
Irish Orienteering Association	9,500
Irish Canoe Union	32,000
Irish Cricket Union	11,740
Irish Hockey Union	19,250
Irish Ladies' Hockey Union	23,000
Irish Ladies' Golf Union	4,100
Irish Womens' Cricket Union	2,800
Irish Table Tennis Association	10,210
Irish Water Ski Federation	4,000
Irish Wildbird Conservancy	4,000

	£	
Irish Sailing Association	27,560	
Speleological Union of Ireland	1,600	
Netball Association	7,600	
Parachute Association of Ireland	5,500	
Bowling League of Ireland	5,800	
Rifle & Pistol Association	2,700	
Olympic Handball Association	8,200	
Irish Federation of Sea Anglers	3,600	
Irish Judo Association	21,350	
Schoolgirls Basketball	10,420	
Irish Schools Athletic Association	16,076	
Irish Schools Swimming Association	15,500	
Irish Squash	40,860	
Tennis Ireland	71,240	
Pitch and Putt Union of Ireland	10,860	
Irish Wheelchair Association	27,130	
Motorcycle Union of Ireland	13,500	
National Athletic & Cycling Association of Ireland	53,850	
National Community Games	77,000	
Irish Underwater Council	8,450	
Mountaineering Council of Ireland	12,000	
Volleyball Association of Ireland	20,720	
Irish Sports Acrobatics Federation	7,040	
Irish Tug-of-War Association	7,300	
Irish Surfing Association	5,200	
Irish Amateur Archery Association	3,200	
Irish Water Polo Association	3,500	
Irish Wind Surfing Association	2,100	
Irish Clay Pigeon Shooting Association	2,600	
Irish Amateur Wrestling Association	1,060	
Racquetball Association of Ireland	6,200	
Irish Ten Pin Bowling Association	1,600	
Irish Triathlon Association	5,200	
Croquet Association of Ireland	1,700	
Irish Hang Gliding Association	700	
Coarse Fishing Federation	1,500	
Irish Blind Sports Association	6,500	
Royal Irish Automobile Club	4,600	
Cerebral Palsy Sport Ireland	9,100	
Baton Twirling Sport Association	700	
Total	<u>700</u>	<u>£1,644,934</u>

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 Eireann	1,250
Cumann Scoildrámaíochta	19,000
Foras Eireann	4,000
Irish Committee for Historical Sciences	1,500
Irish Film Institute	11,000
National Youth Orchestra of Ireland	9,000
Royal Society of Antiquaries of Ireland	1,250
School Recital Scheme	7,000
Slógadh	4,000
Total	<u>£60,000</u>

D.J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
31 Marta 1995

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 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for First-level Education.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
A. Salaries, etc. of Teachers	503,265	502,478	-
B. Model Schools - Miscellaneous Expenses	116	119	-
C. Capitation Grants towards Operating Costs of National Schools	25,148	24,703	-
D. Grants towards Clerical Assistance in National Schools	3,308	3,177	-
E. Grants towards the Employment of Caretakers in National Schools	3,018	2,821	-
F.1. Other Grants and Services	5,637	5,785	2
F.2. Other Grants and Services (<i>National Lottery Funded</i>)	257	258	-
G. Child Care Assistants in National Schools for the Handicapped	1,076	925	-
H. Special Services for Children in Care	8,072	7,824	-
I. Special Educational Projects	539	516	-
J. Superannuation, etc. of Teachers	81,964	81,197	-
K.1. Building, Equipment and Furnishing of National Schools	26,000	21,030	295
K.2. Capital Building and Equipment Costs of Special Schools for Children in Care (<i>National Lottery Funded</i>)	750	531	-
Gross Total	659,150	651,364	297
<i>Deduct:-</i>			
L. Appropriations in Aid	30,475	33,237	8
Net Total	628,675	618,127	289

SURPLUS TO BE SURRENDERED:-

£10,547,734

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		-
Accrued Income		8
Prepayments		-
Other Debit Balances		671
PMG Balance & Cash	32,216	
Less Orders Outstanding	<u>21,532</u>	10,684
Exchequer Grant Undrawn		<u>19</u>
		11,382
Less Current Liabilities		
Due to State (Withholding Tax)	16	
Accrued Expenses	297	
Other Credit Balances:		
Local Contributions	194	
Inter Vote Balance	615	
Miscellaneous	<u>1</u>	810
Surplus to be Surrendered	<u>10,548</u>	<u>11,671</u>
Net Current Assets – Deficiency		<u>(289)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

Gaelscoileanna

Thirty-two Gaelscoileanna are owned by the Minister for Education.

	Land	Buildings	Furniture and Equipment	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	888	5,387	68	6,343
Additions	-	825	102	927
Assets retired or disposed of	-	-	-	-
Revaluations	-	-	-	-
Gross Assets at 31 December 1994	888	6,212	170	7,270
Cumulative Depreciation to 31 December 1994	-	-	<u>57</u>	<u>57</u>
Net Assets	<u>888</u>	<u>6,212</u>	<u>113</u>	<u>7,213</u>

Schools for Young Offenders.

Four Special Education Centres for Young Offenders have their land and buildings owned by the Minister for Education.

	Land	Buildings	Furniture and Equipment	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	120	4,992	256	5,368
Additions	-	-	42	42
Assets retired or disposed of	-	-	(20)	(20)
Revaluations	-	-	-	-
Gross Assets at 31 December 1994	120	4,992	278	5,390
Cumulative Depreciation to 31 December 1994	-	-	79	79
Net Assets	<u>120</u>	<u>4,992</u>	<u>199</u>	<u>5,311</u>

Note:

1. The total number of National Schools in operation on 31 December 1994 was three thousand three hundred and nineteen (3,319). 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
E.	197	The saving occurred mainly because of delays in the filling of caretaker posts.
G.	151	The saving arose because additional special classes were not constituted at the rate anticipated.
K.1.	4,969	Some major projects did not proceed to construction stage in 1994 as anticipated.
K.2.	219	The saving occurred because a proposed new Girls' Centre did not proceed at the rate expected.

4. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. SUPERANNUATION, ETC., OF NATIONAL TEACHERS		
(a) Refunds of gratuities under National School Teachers' Superannuation schemes, 1934 to 1958, etc	34,000	54,922
(b) Contributions to the National School Teachers' Superannuation schemes	23,992,000	24,594,820
(c) Contributions to Teachers' spouses and children's Pensions scheme	5,270,000	5,723,140
2. Contributions to pension scheme for non-teaching staff of special schools for children in care (Subhead H.)	151,000	169,014
3. Contributions to superannuation scheme for Clerical Assistants in National Schools (Subhead D.)	58,000	63,578
4. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	700,000	846,843
5. Handling charges involved in making certain deductions from teachers' salaries	170,000	179,656
6. Miscellaneous	<u>100,000</u>	<u>1,605,239</u>
TOTAL	<u>£30,475,000</u>	<u>£33,237,212</u>

Explanation of Variation

1. (a) Refunds of gratuities cannot be estimated with accuracy.
(c) The surplus arose due to the application of pay increases.
2. The surplus arises from the opening of new centres and the consequent recruitment of staff for these centres on higher incremental salary points than anticipated.
3. The surplus is due to increased remuneration as a result of the payment of PESP arrears.
4. The surplus is due to the number of teachers on secondment being greater than anticipated.
5. The surplus is due to the number of teachers subscribing to Salary Protection and Life Assurance schemes being greater than anticipated.
6. Miscellaneous receipts, which are difficult to estimate, were greater than expected and included ESF receipts in respect of aid for the Human Resources in Industry Programme.

5. COMMITMENTS

(A) Global Commitments

Global figure for commitments likely to materialise in subsequent year(s) - £9,608,500

(B) Multi-Annual Capital Commitments

	Building Equipment and Furnishing of National Schools (Subhead K.1.)	Capital Building and Equipment Costs of Special Schools for Children in Care (Subhead K.2.) (National Lottery Funded)	Total
	£	£	£
Expenditure in 1994	21,030,471	530,810	21,561,281
Legally enforceable commitments to be met in subsequent years	9,558,000	50,500	9,608,500

6. MISCELLANEOUS NOTES

Expenditure under Subhead H. included payment of £30,000 in settlement of a compensation claim by a staff member in a Special School for injuries received in an assault while on duty. Legal costs amounting to £11,217.74 were also paid in this case. (S.18/17/83).

Expenditure under Subhead H. included payment of £5,000 in settlement of a compensation claim by a staff member in a Special School for injuries received in an accident while on duty. Legal costs amounting to £4,447.16 were also paid in this case. (S.18/17/83).

Expenditure from Subhead F.1. included payment of £207,386.65 in respect of an action in a High Court case involving a pupil with special needs. (S.18/2/50).

In addition to the amount expended under this Vote, sums amounting to £8,522,000 in total were received from the Vote for Increases in Remuneration and Pensions (No.45) and expended to the value shown on the services covered by the following Subheads:-

A.	£6,869,000
D.	£39,000
J.	£1,614,000

7. EU FUNDING

The overall amount of £2,048,062.10 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure in 1993 and 1994 of Vote 27 - Subhead A. Salaries, etc. of Teachers.

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
31 Marta 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First Level Education for 1994 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 1994. Attention is drawn to paragraph 33 of the report for 1994 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, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for Second-level and Further Education.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
A. Secondary Teachers - Incremental Salary Grant	317,913	317,325	-
B. Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools	39,046	38,735	-
C. Grants towards Clerical Assistance in Secondary Schools	2,898	2,814	-
D. Superannuation of Secondary, Comprehensive and Community School Teachers	31,476	31,008	-
E. Comprehensive and Community Schools - Running Costs	87,223	87,451	-
F. Annual Non-capital Grants to Vocational Education Committees (excluding certain Grants in respect of Specialist Colleges and student support)	226,244	215,406	-
G. Payments to Local Authorities in respect of Superannuation Charges			
<i>Original</i>	<i>£16,520,000</i>		
<i>Supplementary</i>	<i><u>1,450,000</u></i>	17,970	20,261
H. Miscellaneous Post-Primary Services	6,543	6,431	64
I. Secondary Schools - Annual Repayments of Building Loans	5	5	-
J. Examinations	11,697	11,979	200
K. Miscellaneous	120	158	-
L. Second-Level Schools - Building Grants and Capital Costs			
<i>Original</i>	<i>£37,000,000</i>		
<i>Supplementary</i>	<i><u>4,000,000</u></i>	41,000	41,386
Gross Total			
<i>Original</i>	<i>£776,685,000</i>	782,135	772,959
<i>Supplementary</i>	<i><u>5,450,000</u></i>		1,134
<i>Deduct:-</i>			
M. Appropriations in Aid			
<i>Original</i>	<i>£79,636,000</i>		
<i>Less Supplementary</i>	<i><u>35,000,000</u></i>	44,636	78,556
Net Total			
<i>Original</i>	<i>£697,049,000</i>	737,499	694,403
<i>Supplementary</i>	<i><u>40,450,000</u></i>		(2,044)
SURPLUS TO BE SURRENDERED:-		£43,096,037	

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		818
Accrued Income		3,178
Other Debit Balances:		
Loans Outstanding	245	
Accident Case (Lodgement) C/C	1	
Inter Vote Balance	614	
P.P. School Building	53	
POs Irregularly Cashed	3	
Sub-Accountants	<u>151</u>	1,067
PMG Balance & Cash	16,448	
Less Orders Outstanding	<u>4,675</u>	11,773
Exchequer Grant Undrawn		<u>30,847</u>
		47,683
Less Current Liabilities		
Due to State (PAYE, PRSI and Withholding Tax)	187	
Accrued Expenses	1,134	
Due to EU	3,098	
Other Credit Balances:		
Recheck of Marks	3	
Registration Council	20	
Tender Deposits (Building)	7	
Inter Vote Balances	291	
Other Credit Balances	<u>2</u>	323
Surplus to be Surrendered	<u>43,096</u>	<u>47,838</u>
Net Current Assets – Deficiency		<u>(155)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Land	Buildings	Furniture / Equipment	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	6,943	74,218	9,018	90,179
Additions	200	5,772	700	6,672
Assets retired or disposed of	-	-	-	-
Revaluations	-	-	-	-
Gross Assets at 31 December 1994	7,143	79,990	9,718	96,851
Cumulative Depreciation to 31 December 1994	-	<u>17,573</u>	<u>6,972</u>	<u>24,545</u>
Net Assets	<u>7,143</u>	<u>62,417</u>	<u>2,746</u>	<u>72,306</u>

Notes:

1. Four hundred and fifty-two (452) Secondary schools are privately owned and two hundred and forty-seven (247) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.

2. Sixty (60) Community schools, sixteen (16) Comprehensive schools and four sites for second-level schools are owned by the Minister for Education.

Vote 28

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Income from sale of sites £30,005

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

Subhead	Less/(More) than provided £'000	Explanation
F.	10,838	The savings arose mainly because the level of activity in the Vocational Training Opportunities Scheme and Youthreach Programme did not reach the anticipated levels.
G.	(2,291)	The excess arose because the increase in the number of retirements and gratuities was greater than expected.
K.	(38)	The excess occurred because the education costs for Bosnian refugees was greater than anticipated.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers		
(a) Contributions to Secondary Teachers' Superannuation Scheme	17,882,000	17,244,950
(b) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme	3,602,000	3,877,955
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme	6,000	14,144
2. Examination Fees of Students	6,395,000	6,175,241
3. Refund of portion of capital grants (Subhead M)	65,000	69,688
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	58,000	61,053
5. Receipts from the EU Social Fund		
Original	£50,459,000	
Less Supplementary	<u>35,000,000</u>	
	15,459,000	49,289,315
6. Contributions towards the building and equipping costs of Community Schools	119,000	52,883
7. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	500,000	873,448
8. Handling charges involved in making certain deductions from teachers' salaries	100,000	122,129
9. Repeat Leaving Certificate course fees	350,000	351,400
10. Miscellaneous	<u>100,000</u>	<u>424,196</u>
TOTAL		
Original	£79,636,000	
Less Supplementary	<u>35,000,000</u>	
	<u>£44,636,000</u>	<u>£78,556,402</u>

Explanation of Variation

1(b) Contributions received from certain teachers were greater than expected.

- 1(c) Refunds of gratuities cannot be estimated with accuracy.
5. Payments of European Social Fund Aid were received in late December 1994, which had been expected to be delayed until 1995.
 6. The shortfall in receipts was due mainly to the non-signing of Deeds of Trust.
 7. Recoupment from secondments was higher than anticipated due to increased numbers and increases in the rates of remuneration.
 8. The surplus in respect of handling charges arose because of an increase in the number of teachers subscribing to various schemes by way of deductions from salary.
 10. Miscellaneous receipts, which are difficult to estimate, were greater than anticipated.

6. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £26,166,071

(B) Multi-annual Capital Commitments

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

	£
Expenditure in 1994	41,386,381
Legally enforceable commitments to be met in subsequent years	26,000,000

7. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £7,002,000 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.	1,287,000
C.	34,000
D.	637,000
E.	1,274,000
F.	3,470,000
G.	300,000

Expenditure charged to Subhead E includes two *ex-gratia* payments of £2,500 and £1,800 paid to two caretakers who had undertaken Senior Caretaker duties. (S.18/12/79).

Expenditure charged to Subhead M. includes £20 written-off as irrecoverable. (S.18/17/83).

8. EU FUNDING

The amount of £49,289,314.65 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, H and L in 1993 and 1994.

A, B, E, F, I and M in 1992.

The YMCA received £242,324 from the European Social Fund in respect of a Vocational Training Programme for unemployed young people.

9. MISCELLANEOUS ACCOUNTS

Statement of Loans

Loans issued towards building of Secondary Schools and repayments thereof (Subhead M.3.)

Period	Amounts of Loans issued (1) £	Repayments	
		Principal (2) £	Interest (3) £
From 1st April 1968 to 31st December 1993	2,528,111	2,241,872	2,667,841
Year ended 31st December 1994	-	41,486	28,201
Total	<u>£2,528,111</u>	<u>2,283,358</u>	<u>2,696,042</u>

Principal outstanding: (1) £2,528,111 minus (2) £2,283,358 = £244,753

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, 1994, in respect of Capital and Income.

CAPITAL ACCOUNT

	£	Securities £	Cash £
<i>Balance on 1st January 1994</i>			
Cash for investment			Nil
War Loan, 3.5% Stock	400		
6.25% Treasury Bond 2004	16,954		
9% Capital Loan, 1996	196		
9.5% Conversion Bond, 1995	519		
9.75% Capital Stock 1998	<u>7,614</u>	25,683	
Transferred from Income A/C for investment			9,000
<i>Purchase of Securities, viz.,</i>			
6.25% Treasury Bond, 2004		<u>9,426</u>	<u>(9,000)</u>
<i>Balance on 31st December 1994</i>			
Cash for investment			Nil
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>	<u>£35,109</u>	

INCOME ACCOUNT

	£	£
Balance on 1st January 1994		22,030
Dividends received		
War Loan, 3.5% Stock	14	
9% Capital Loan, 1996	18	
9.5% Conversion Bond, 1995	49	
6.25% Treasury Bond 2004	1,649	
9.75% Capital Stock, 1998	<u>742</u>	2,472
Registration fees		6,931
Assessment fees		6,818
Transfer to Capital Account for investment		(9,000)
Travel and subsistence expenses of Council members		(6,693)
Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council		(65)
Refunds to Applicants		(121)
Fees paid to members of Panels of Assessors		(2,338)
Miscellaneous		(323)
Balance on 31st December 1994		<u>£19,711</u>

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
31 Marta 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Second Level and Further Education for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

THIRD-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the payment of sundry grants and grants-in-aid in respect of Third-level and Further Education.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
A.1. Higher Education Grants			
<i>Original</i>	<i>£55,126,000</i>		
<i>Supplementary</i>	<i><u>422,000</u></i>	67,543	53,171
A.2. University Scholarships, Research Grants and Fellowships	535	572	-
A.3. Grants to Students at Thomond College of Education	97	70	-
A.4. Grants to Students of Primary Teacher Training Colleges	22	20	-
A.5. Grants to Vocational Education Committees in respect of Scholarships to Students	6,350	6,195	-
A.6. Grants in support of Trainees on ESF-Aided Programmes	39,080	27,863	430
B.1. An t-Údarás um Ard-Oideachas - Grant-in-Aid for General Expenses	1,048	1,048	-
B.2. An t-Údarás um Ard-Oideachas - General (Non- Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant- in-Aid)			
<i>Original</i>	<i>£166,161,000</i>		
<i>Supplementary</i>	<i><u>1,438,000</u></i>	167,599	-
B.3. An t-Údarás um Ard-Oideachas - General (Non- Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant- in-Aid) (<i>National Lottery Funded</i>)	985	985	-
C. Grants in respect of the running costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges	123,769	121,769	-
D. Training Colleges for Primary Teachers excluding those funded through the Higher Education Authority	1,286	1,386	-
E. Training Colleges for Teachers of Home Economics	1,832	1,513	-
F. Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	3,186	3,186	-
G. Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)	2,776	2,776	-
H. Cork Hospitals Board - Grant-in-Aid for General Expenses	2	-	-
I. Miscellaneous	5	4	-
J. National College of Industrial Relations	600	600	-
K. Alleviation of Disadvantage	200	200	-
L.1. Building Grants and Capital Costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges	20,035	20,036	1,311

Service	Estimate Provision £'000	Outturn £'000	Liabilities / Accrued Income £'000
L.2. An t-Údarás um Ard-Oideachas - Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	15,700	15,661	1,184
Gross Total			
Original	£438,795,000		
Supplementary	<u>1,860,000</u>	440,655	438,904
			56,096
Deduct:-			
M. Appropriations in Aid			
Original	£75,448,000		
Less Supplementary	<u>48,500,000</u>	26,948	67,701
			464
Net Total			
Original	£363,347,000		
Supplementary	<u>50,360,000</u>	413,707	371,203
			55,632
SURPLUS TO BE SURRENDERED:-		£42,504,269	

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		-
Accrued Income		464
Prepayments		9,212
Other Debit Balances:		
Global Vote		24
Loans Outstanding		50
PMG Balance & Cash	22,283	
Less Orders Outstanding	<u>16,085</u>	6,198
Exchequer Grant Undrawn		<u>36,586</u>
		<u>52,534</u>
Less Current Liabilities		
Due to State (Withholding Tax)	10	
Accrued Expenses	56,096	
Other Credit Balances:		
Carlisle and Blake Fund	2	
Reid Request Scheme B	2	
Reid Request Scheme C	9	
Tender Deposits	1	
Higher Education Grants	10	
Inter Vote Balance	<u>280</u>	304
Surplus to be Surrendered	<u>42,504</u>	<u>98,914</u>
Net Current Assets – Deficiency		<u>46,380</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Land	Buildings	Furniture / Equipment	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	-	-	-	-
Additions	-	-	-	-
Assets retired or disposed of	-	-	-	-
Revaluations	-	-	-	-
Gross Assets at 31 December 1994	-	-	-	-
Cumulative Depreciation to 31 December 1994	-	-	-	-
Net Assets (Estimated values at 31 December 1994)	<u>15,067</u>	<u>96,353</u>	<u>-</u>	<u>111,420</u>

Note:

Four third-level institutions viz. Dublin City University, University of Limerick, Dun Laoghaire College of Art and Design and Tipperary Rural and Business Development Institute have their land and buildings owned by the Minister for Education.

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	(11,995)	The excess arose due to a change in the arrangements to partly reimburse local authorities in respect of the cost of Higher Education Grants in 1994 to a current year basis.
A.2.	(37)	The excess is due to a greater number of students than expected returning to college after taking leave from their studies.
A.3.	27	The take-up by students of grants under this scheme, which is being phased out, was less than expected.
A.6.	11,217	The saving occurred because the cost of fees and maintenance (£6.1m) was less than anticipated in the year of account and there was a clawback from the institutions of £5.1m.
D.	(100)	The excess was due to non-pay costs being greater than expected, and increases in new entrants and capitation grants.
E.	319	The Running costs of the colleges during the year were less than anticipated.

4. APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.	Recovery of Loans to Training College Students	10,000	10,447
2.	Tailli Scrudaithe don Ard Teastais agus Scrudu Caillichtha sa Ghaeilge	1,000	562
3.	Receipts from E.U. Social Fund		
	<i>Original</i>		
	<i>Less Supplementary</i>	26,936,000	67,688,850
4.	Miscellaneous	<u>1,000</u>	<u>1,031</u>
	TOTAL		
	<i>Original</i>		
	<i>Less Supplementary</i>	<u>£26,948,000</u>	<u>£67,700,890</u>

Explanation of Variation

3. Payments of European Social Fund Aid were received in late December 1994, which had been expected to be delayed until 1995.

5. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £14,531,740

(B) Multi-Annual Capital Commitments**(Subheads L.1. and L.2)**

	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 1994	20,036,075	15,661,284	35,697,359
Legally enforceable commitments to be met in subsequent years	10,483,740	3,566,000	14,049,740

Capital Projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1993 £	Expenditure in 1994 £	Legally enforceable commitments to be met in subsequent years £	Total £
Regional Technical College - Limerick - Phase 2 Development	389,862	906,982	5,767,660	7,064,504

6. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £4,497,000 in total were received from the Vote for Increases in Remuneration and Pensions (No. 45) and expended to the value shown on the services covered by the following Subheads:

B.1.	10,000
B.2.	2,591,000
B.3.	11,000
C.	1,821,000
D.	13,000
E.	18,000
F.	33,000

The amount of loans to training college students outstanding at 31st December, 1994 was £49,560 (Subhead M.1.).

7. EU FUNDING

The outturn shown in Subheads L.1. and L.2. include payments in respect of activities co-financed from the European Regional Development Fund (ERDF)

The amount of £67,688,850 received from the European Social Fund (ESF) and shown as appropriations-in-aid was included in the recorded expenditure from Subheads A.6., B.2. and C in 1994, from Subheads A.6., B.2. and C in 1993, and from Subheads B.2. and C in 1992.

Teagasc received £21,040 from the European Social Fund in respect of the joint Waterford/Kildalton Agricultural College Course in Agriculture Science.

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
31 Marta 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 1994 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 1994. Attention is drawn to paragraph 34 of the report for 1994 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

MARINE

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Marine, including certain services administered by that Office and for payment of certain grants and sundry grants-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	7,480	7,393	-
A.2. Travel and Subsistence	800	828	54
A.3. Incidental Expenses	241	392	19
A.4. Postal and Telecommunications Services	301	308	18
A.5. Office Machinery and other Office Supplies	200	175	10
A.6. Office Premises Expenses	202	308	48
A.7. Consultancy Services	42	28	-
MARINE SAFETY AND SHIPPING SERVICES			
B.1. Coast Life Saving Service - Equipment, Stores and Maintenance	130	133	3
B.2. Development of Coastal Radio Stations	530	533	5
B.3. Marine Emergency Contingency	20	58	-
B.4. Grant to Royal National Lifeboat Institution	106	106	-
B.5. Grant to Commissioners of Irish Lights (Supplement to Light Dues)	2,270	2,269	-
B.6. Marine Emergency Service	5,000	5,009	480
B.7. Wreck, Salvage and Relief of Distressed Seamen	1	-	-
C. Loran C Navigation System	1,330	382	-
HARBOUR DEVELOPMENT AND COAST PROTECTION			
D.1. Grants for Improvements at Commercial Harbours	750	540	-
D.2. State Harbours	2,756	3,209	23
D.3. Secondary State Harbours	20	18	2
D.4. Other Harbour Development Works	100	35	3
E. Coast Protection	500	514	119
MARINE RESEARCH			
F.1. Marine Research and Development	2,670	1,974	41
F.2. The Salmon Research Agency (Grant-in-Aid)	120	120	-
F.3. Marine Institute	310	326	4
SEA FISHERIES AND AQUACULTURE DEVELOPMENT			
G.1. Development of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968	3,400	2,973	48
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)	4,299	4,299	-

Service	Estimate	Outturn	Liabilities / Accrued
	Provision		Income
	£'000	£'000	£'000
H.2. An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)	2,400	2,400	-
H.3. Repayment of Advances	1,250	-	-
H.4. An Bord Iascaigh Mhara - Special Aid to the Fishing Industry			
<i>Original</i>			
<i>Supplementary</i>	<i>£NIL</i> <u>5,000,000</u>	2,800	-
I.1. Repayments of Compensation for Fish Withdrawals	1	-	-
I.2. Conservation and Management of Fisheries	200	180	8
I.3. Fish Processing	150	39	1
INLAND FISHERIES			
J.1. Inland Fisheries Development	9,550	8,996	6
J.2. Expenditure in connection with the Acquisition of Fisheries and other Property	1	-	-
OTHER SERVICES			
K. Shipping Investment Grants	1	-	-
L.1. Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	65	51	-
L.2. <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	63	47	-
L.3. Fund for the payment of <i>ex-gratia</i> awards certain former employees of Irish Shipping	3,500	3,063	-
M. Commissions and Special Inquiries	5	-	-
N. Subscriptions to International Organisations	103	124	-
Gross Total			
<i>Original</i>	<i>£50,937,000</i>		
<i>Supplementary</i>	<u><i>5,000,000</i></u>	55,937	49,700
<i>Deduct:-</i>			892
O. Appropriations in Aid	6,854	6,139	1,715
Net Total			
<i>Original</i>	<i>£44,083,000</i>		
<i>Supplementary</i>	<u><i>5,000,000</i></u>	49,083	43,561
			(823)
SURPLUS TO BE SURRENDERED:-		£5,521,883	

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(a) Statement of Current Assets and Liabilities

An estimated figure has been used in relation to Stocks.

(b) Statement of Capital Assets

This information is omitted due to non completion of the Asset Register.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		227
Accrued Income		1,663
Prepayments		52
Other Debit Balances:		
Suspense		1,549
PMG Balance & Cash	4,772	
Less Orders Outstanding	<u>3,039</u>	1,733
Exchequer Grant Undrawn		<u>2,997</u>
		8,221
Less Current Liabilities		
Accrued Expenses	892	
Other Credit Balances:		
Suspense	757	
Surplus to be Surrendered	<u>5,522</u>	<u>7,171</u>
Net Current Assets – Surplus		<u>1,050</u>

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund from the owners of the MV Viktor Lyagin	£13,996
Dividend from Arramara Teoranta	£3,900

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

Subhead	Less/(More) than provided £'000	Explanation
A.3.	(151)	Excess due to unanticipated expenditure on legal settlements.
A.6.	(106)	Excess was due to unanticipated expenditure on maintenance and necessary expenditure to bring office accommodation up to acceptable standards.
A.7.	14	Consultancy requirements were not as great as originally anticipated.
B.3.	(38)	Excess arose due to the reimbursement of agencies involved in the clean-up operation associated with the Capitaine Pleven II incident off the Clare coastline.
C.	948	The construction element of the project did not commence in 1994 due to an appeal to An Bord Pleanála which involved an oral hearing.

D.1.	210	The savings arose because dredging work at Bantry Pier did not commence and expenditure on the Technical Assistance Programme was less than expected.
D.2.	(453)	Excess was due to (i) pile repair work at St. Michael's Pier, (ii) additional operational costs due to harbour development work, (iii) cost of clean-up following a pollution incident and (iv) dredging at SeaLynx berth.
D.4.	65	Works being undertaken by a number of maritime local authorities were to be part funded under this Subhead. These works commenced late in the year and were not completed in time for payment in 1994.
F.1.	696	Saving was due to the delayed start-up of Structural Fund measures for which there was a provision of £750,000 in 1994.
F.3.	(16)	Excess was due to the payment of outstanding allowances to Marine Institute Board members in respect of 1993 and 1994.
G.1.	427	Savings arose from the deferral of works at Dunmore East Fishery Harbour Centre in order to avoid disruption during the herring season and difficulties and delays encountered in the drilling, blasting and dredging project being undertaken at Burtonport harbour.
H.3.	1,250	This provision was not required in 1994.
H.4.	2,200	Accurate estimation of this emergency scheme was not possible. In the event approved claims under the scheme amounted to £2.8m in 1994.
I.2.	20	Expenditure on non capital items was less than expected.
I.3.	111	Claims for grants in respect of upgrading works did not materialise as quickly as expected.
J.1.	554	Saving was due to the non filling of certain vacancies in the Central Fisheries Board and the gradual filling of vacancies in the Regional Fisheries Boards.
L.1.	14	The number of pensioners fell during the year.
L.2.	16	The number of pensioners fell during the year.
L.3.	437	Outlay reflects the number of applications for payment under the Irish Shipping Limited (Payments to Former Employees) Act, 1994. Further applications will be accepted until May 1995.
N.	(21)	Excess was due to the payment of Ireland's contribution for 1993 to the Memorandum of Understanding on Port State Control which was not requested in that year, and to an increase in the 1994 contribution.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Proceeds of fines and forfeitures in respect of fishery offences	945,000	431,733
2. Charges at State Harbours	3,839,000	4,196,875
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	200,000	265,457
4. Receipts from Radio, Telephone and Telegraph traffic	160,000	218,461
5. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	980,000	330,057
6. EC recoupment in respect of expenditure on the conservation and management of fisheries.	114,000	55,552
7. Loran C	320,000	173,310
8. Miscellaneous receipts	<u>296,000</u>	<u>467,892</u>
Total	<u>£6,854,000</u>	<u>£6,139,337</u>

Vote 30

Explanation of Variation

1. The number of detentions for fisheries offences dropped considerably during 1994 resulting in a shortfall of receipts under this heading.
2. The increase was due to an increase in port traffic during the course of 1994.
3. An increase in the number of surveys carried out by the Marine Survey Office lead to greater than anticipated receipts.
4. The receipts in respect of public correspondence calls made through the Coast Radio Network were greater than anticipated.
5. The shortfall was due to the non-finalisation during 1994 of a large lease for which provision had been made.
6. The 1994 element of this heading was not processed during the year.
7. Due to the delay in construction the final instalment was not received during 1994.
8. The amount realised was greater than anticipated due to the granting of new aquaculture licences, recoupmnt of costs in respect of helicopter secondary role missions and receipt of compensation following the clean up operation associated with Capitane Pleven II incident.

Miscellaneous receipts comprise:-

	£
Aquaculture Licence Fees	140,938
Refunds of air fares from the EU	92,342
Receipts in respect of Capitane Pleven II	88,744
Helicopter Secondary Role Missions	68,488
Receipts from EU in respect of research	37,483
Dumping at Sea	19,964
Miscellaneous	19,933
Total	<u>£467,892</u>

6. COMMITMENTS

(A) Global Commitments

The Global figure for Commitments likely to materialise in subsequent years is £621,216

(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 1995, is estimated at £19m 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 1994 a sum of £5,019,299 was paid by the Board out of the Dun Laoghaire Harbour 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 1994 £500,000 was paid into the Dun Laoghaire Harbour Fund in this manner.

It is expected that the project will qualify for EU aid.

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	67,082	98	-	-
Overtime and extra attendance	266,321	138	14	13,116
Shift and roster allowances	342,600	54	44	9,863
Miscellaneous	13,282	5	1	5,629
Total extra remuneration	689,285	*	*	13,116

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

8. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £148,000 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.	95,000
D.2.	17,000
F.3.	2,000
H.1.	34,000

£51,208, including £26,208 legal costs, was paid in settlement of an action arising out of alleged losses following the dredging of Waterford Harbour (S86/4/77).

£49,940, was paid in respect of two personal injury claims arising out of the Department's responsibility for coastal protection works (S86/4/87, S27/6/94).

£14,494, including £2,494 costs, was paid in settlement of personal injury claim arising out of a motor accident involving a car owned by the Department (S86/4/77).

£9,956, was paid in settlement of a claim for compensation by a fish importer who was given incomplete advice regarding import licence requirements (S86/4/77).

£7,650, aquaculture/foreshore licence fees collected in previous years, were refunded on revocation of the licences (S86/4/77).

£6,731, was charged to this Vote to clear irrecoverable balances on five Suspense Accounts (S86/4/77, S27/6/94, D305/1/63).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £50,000 is included in the Estimate for 1995.

9. EU FUNDING

An Bord Iascaigh Mhara received EU grants totalling £1,132,000 in 1994 in respect of ice plants, aquaculture and manpower training.

10. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of the Marine on the Undermentioned Non-Voted Service in the Year Ended 31st December 1994

Marine Works (Ireland) Act, 1902 - Maintenance Fund

	£
Balance at 1 January 1994	NIL
Receipts 1994 (a)	1,245
	<u>1,245</u>
Payments 1994	1,245
Balance at 31 December 1994	<u>NIL</u>

(a) includes a subvention of £750 from Subhead D.3. (F53/1/37)

T. CARROLL
Accounting Officer
ROINNNA MARA
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Marine for 1994 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 1994. Attention is drawn to paragraphs 35 to 37 of the report for 1994 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, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Agriculture, Food and Forestry, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	<i>£87,689,000</i>		
<i>Less Supplementary</i>	<u><i>2,331,000</i></u>	85,358	86,507
A.2. Travel and Subsistence		6,563	6,154
A.3. Incidental Expenses			
<i>Original</i>	<i>£1,608,000</i>		
<i>Supplementary</i>	<u><i>360,000</i></u>	1,968	1,737
A.4. Postal and Telecommunications Services			
<i>Original</i>	<i>£3,200,000</i>		
<i>Supplementary</i>	<u><i>692,000</i></u>	3,892	4,271
A.5. Office Machinery and other Office Supplies			
<i>Original</i>	<i>£4,307,000</i>		
<i>Supplementary</i>	<u><i>1,258,000</i></u>	5,565	5,661
A.6. Office Premises Expenses			
<i>Original</i>	<i>£1,580,000</i>		
<i>Supplementary</i>	<u><i>40,000</i></u>	1,620	1,914
A.7. Consultancy Services			
<i>Original</i>	<i>£46,000</i>		
<i>Supplementary</i>	<u><i>10,000</i></u>	56	44
A.8. Measures to protect the financial interests of the EU		65	60
OTHER SERVICES			
EDUCATION, RESEARCH AND ADVISORY SERVICES			
B.1. Research and Testing			
<i>Original</i>	<i>£3,800,000</i>		
<i>Less Supplementary</i>	<u><i>500,000</i></u>	3,300	2,986
B.2. Grants to Farm and Rural Development Organisations			
<i>Original</i>	<i>£126,000</i>		
<i>Supplementary</i>	<u><i>28,000</i></u>	154	154
B.3. Teagasc - Grant-in-Aid for General Expenses			
<i>Original</i>	<i>£39,135,000</i>		
<i>Supplementary</i>	<u><i>1,650,000</i></u>	40,785	39,135
B.4. Teagasc - Grant-in-Aid for Superannuation Purposes		6,992	5,537
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE			
C.1. Improvement of Livestock		532	503
C.2. Bovine Tuberculosis and Brucellosis Eradication			
<i>Original</i>	<i>£42,000,000</i>		
<i>Supplementary</i>	<u><i>1,750,000</i></u>	43,750	43,422

Vote 31

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
C.3. General Disease Control and Eradication			
<i>Original</i>	£2,366,000		
<i>Supplementary</i>	<u>375,000</u>		
	2,741	2,682	20
PRODUCTION AND DEVELOPMENT AIDS			
D.1. An Bord Glas - Grant-in-Aid for General Expenses	1,316	1,304	-
D.2. Grant Scheme for Glasshouse Improvement			
<i>Original</i>	£60,000		
<i>Less Supplementary</i>	<u>30,000</u>		
	30	29	-
D.3. Development of Organic Farming			
<i>Original</i>	£1,000		
<i>Supplementary</i>	<u>24,000</u>		
	25	25	-
MISCELLANEOUS			
E. Trade Exhibitions and Promotions			
<i>Original</i>	£130,000		
<i>Supplementary</i>	<u>15,000</u>		
	145	144	-
F. Subsidies on Milk and Dairy Produce	2	1	-
G. Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes			
<i>Original</i>	£180,000		
<i>Less Supplementary</i>	<u>53,000</u>		
	127	126	-
H.1. Pension Payments, etc., and Winding-up Expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall			
<i>Original</i>	£91,000		
<i>Supplementary</i>	<u>30,000</u>		
	121	109	-
H.2. Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards			
<i>Original</i>	£1,501,000		
<i>Less Supplementary</i>	<u>250,000</u>		
	1,251	1,028	-
I.1. An Bord Bia / Córas Beostoic agus Feola - Grant-in-Aid for General Expenses			
<i>Original</i>	£6,143,000		
<i>Less Supplementary</i>	<u>2,620,000</u>		
	3,523	3,173	-
I.2. Meat Classification Scheme			
<i>Original</i>	£65,000		
<i>Less Supplementary</i>	<u>10,000</u>		
	55	63	-
I.3. Grant-in-Aid to Racing Board for Development of Horse Racing Industry			
<i>Original</i>	£6,550,000		
<i>Supplementary</i>	<u>400,000</u>		
	6,950	6,950	-
I.4. Grant-in-Aid to Bord na gCon for Development of Greyhound Industry			
<i>Original</i>	£1,350,000		
<i>Supplementary</i>	<u>1,500,000</u>		
	2,850	2,850	-
I.5. Assistance for the Non-thoroughbred Horse Industry	75	75	-
J.1. International Co-operation	730	714	-
J.2. Food and Agriculture Organisation - Contributions to Schemes			
<i>Original</i>	£150,000		
<i>Less Supplementary</i>	<u>150,000</u>		
	-	-	-

Service	Estimate	Outturn	Liabilities / Accrued
	Provision		Income
	£'000	£'000	£'000
J.3. Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	600	600	-
J.4. Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1	-	-
K.1. Tribunal of Inquiry into the Beef Processing Industry			
<i>Original</i>	<i>£1,000,000</i>		
<i>Less Supplementary</i>	<i><u>640,000</u></i>	362	25,000
K.2. Miscellaneous Services			
<i>Original</i>	<i>£1,094,000</i>		
<i>Supplementary</i>	<i><u>1,646,000</u></i>	2,754	-
L. Land Commission Services			
<i>Original</i>	<i>£40,000</i>		
<i>Supplementary</i>	<i><u>80,000</u></i>	148	-
SCHEMES OPERATED IN IMPLEMENTATION OF EC REGULATIONS AND DIRECTIVES			
M.1. On Farm Investment			
<i>Original</i>	<i>£34,291,000</i>		
<i>Supplementary</i>	<i><u>375,000</u></i>	34,666	3,629
M.2. Life Annuities and Premiums - E.C. Directive No. 72/160			
<i>Original</i>	<i>£950,000</i>		
<i>Less Supplementary</i>	<i><u>86,000</u></i>	864	1
M.3. Aids to Farmers in certain Less Favoured Areas	135,410	134,869	17,493
M.4. Financing of the Common Agricultural Policy - Expenses in Connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures			
<i>Original</i>	<i>£131,475,000</i>		
<i>Less Supplementary</i>	<i><u>66,291,000</u></i>	65,184	2,969
M.5. Market Intervention losses by Deficiency, Accident, etc.			
<i>Original</i>	<i>£500,000</i>		
<i>Supplementary</i>	<i><u>5,500,000</u></i>	6,000	109,925
M.6. Grants for Marketing and Processing			
<i>Original</i>	<i>£609,000</i>		
<i>Less Supplementary</i>	<i><u>275,000</u></i>	334	-
M.7. Aids to Producer Groups	250	347	20
M.8. Scheme for Cessation of Milk Production	5	-	-
M.9. Operational Programme for Rural Development and Farm Diversification	12,900	7,040	6
M.10. Set aside of Land (EC Council Regulation No. 2328/91)			
<i>Original</i>	<i>£150,000</i>		
<i>Less Supplementary</i>	<i><u>80,000</u></i>	70	-
M.11. Aids to Agricultural Income	1	-	-
M.12. Leader and Interreg			
<i>Original</i>	<i>£20,838,000</i>		
<i>Supplementary</i>	<i><u>1,500,000</u></i>	22,338	1,103
M.13. Agri-Environment Programme			
<i>Original</i>	<i>£10,000,000</i>		
<i>Less Supplementary</i>	<i><u>8,000,000</u></i>	2,000	520
M.14. Farming in Environmentally Sensitive Areas	1	18	-

Vote 31

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
M.15.Operational Programme for Marketing and Processing			
<i>Original</i>	<i>£1,000</i>		
<i>Supplementary</i>	<i><u>249,000</u></i>	250	631
			77
M.16.Scheme for Early Retirement from Farming - EC Council Regulation No. 2079/92			
<i>Original</i>	<i>£7,500,000</i>		
<i>Less Supplementary</i>	<i><u>2,000,000</u></i>	5,500	5,460
			-
M.17.Organic Farming			
<i>Original</i>	<i>£150,000</i>		
<i>Less Supplementary</i>	<i><u>125,000</u></i>	25	-
			-
M.18.Grants for Institutional Research and Development in the Food Sector			
<i>Original</i>	<i>£7,004,000</i>		
<i>Less Supplementary</i>	<i><u>4,800,000</u></i>	2,204	2,300
			-
M.19.Technical Assistance			
<i>Original</i>	<i>£359,000</i>		
<i>Less Supplementary</i>	<i><u>250,000</u></i>	109	3
			-
Gross Total			
<i>Original</i>	<i>£583,482,000</i>		
<i>Less Supplementary</i>	<i><u>71,009,000</u></i>	512,473	490,090
			165,751
<i>Deduct</i>			
N. Appropriations in Aid			
<i>Original</i>	<i>£324,578,000</i>		
<i>Less Supplementary</i>	<i><u>91,009,000</u></i>	233,569	229,922
			52,448
Net Total			
<i>Original</i>	<i>£258,904,000</i>		
<i>Supplementary</i>	<i><u>20,000,000</u></i>	278,904	260,168
			113,303

SURPLUS TO BE SURRENDERED:-

£18,736,135

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		500
Accrued Income		52,448
Prepayments		1,632
Other Debit Balances		5,838
PMG Balance & Cash	52,998	
Less Orders Outstanding	<u>25,571</u>	27,427
Exchequer Grant Undrawn		<u>11,616</u>
		99,461
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	2,968	
European Union Funds	-	
Accrued Expenses	165,751	
Other Credit Balances	23,177	
Surplus to be Surrendered	<u>18,736</u>	210,632
Net Current Assets – Deficiency		<u>(111,171)</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Land	Buildings	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	6,800	2,500	11,990	893	22,183
Additions	-	-	4,450	218	4,668
Assets Retired or Disposed of	-	-	-	-	-
Revaluations	-	-	-	-	-
Gross Assets at 31 December 1994	6,800	2,500	16,440	1,111	26,851
Cumulative Depreciation to 31 December 1994	-	-	<u>3,290</u>	<u>111</u>	<u>3,401</u>
Net Assets	<u>6,800</u>	<u>2,500</u>	<u>13,150</u>	<u>1,000</u>	<u>23,450</u>

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Agricultural levies collected under EU regulations and paid to the Exchequer	£9,320,049
Conscience Money	£67

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	(1,149)	Excess expenditure arose as a result of the necessity to work overtime. Work at meat plants outside the normal working day required supervision and additional work arose from various schemes consequential on the implementation of the single Market and CAP reform.
A.2.	409	Savings were made due to cutbacks on travel and subsistence within Ireland.
A.3.	231	The savings mainly arose on legal settlements which are difficult to predict.
A.4.	(379)	Excess expenditure arose due to the provision of extra phone and computer lines in departmental offices, increased postage volumes on headage schemes and an overpayment in respect of postal services which was subsequently recouped in early 1995.
A.6.	(294)	Some accounts outstanding to the Office of Public Works were paid in 1994.
A.7.	12	Some bills for consultancy fees were not received in time for processing before the end of the year.
B.1.	314	Savings resulted from a delay in awarding a contract for the screening of beef carcasses at the point of slaughter.
B.3.	1,650	Department of Finance sanction not granted for £1.6m sought to meet Teagasc income shortfall.
B.4.	1,455	Savings arose from the low level of uptake of a Voluntary Early Retirement Scheme in Teagasc.
C.1.	29	Savings were made as a result of fewer applications than anticipated under the Incentive Scheme for Irish Draft Breed being received.
H.1.	12	There was an overestimation of funds needed for pension payments to former staff of The Dairy Disposal Company, Bord na gCapall and the Pigs and Bacon Commission.
H.2.	223	There were delays in staff rationalisation procedures and disposal of assets of the Dublin and Cork District Milk Boards with consequent savings in disposal costs and pension payments.
I.1.	350	Due to the delay in setting up An Bord Bia structural funds for marketing were not paid over by the year end.
L.	(28)	Because of a hold up in establishing title to a holding extra provision had to be made from the Vote for the completion of the purchase since land bonds are no longer being issued.
M.4.	5,261	Savings arose from greatly reduced intervention purchases and the low level of interest rates.
M.5.	5,726	The token allocation was increased in the Supplementary Estimate to take account of Disallowances in clearance of 1991 EAGGF Guarantee accounts but as the final decision on this was not taken until December 1994 the financial consequences will arise in 1995.
M.6.	179	Savings arose due to delays in the completion of projects in processing/marketing of potatoes and in horse marketing.
M.7.	(97)	Excess expenditure arose from claims being received in 1994 relating to prior years.
M.9.	5,860	Some schemes to be funded under the Operational Programme for Agriculture, Rural Development and Forestry (OPARDF) were not started in 1994 as the Programme was not approved until December. This gave rise to considerable savings.

M.12.	1,264	The saving arose as a result of an Interreg project not being proceeded with and claims from some Leader groups being slower than anticipated.
M.13.	706	The Agri-Environment Programme was launched in June 1994 but because of the detailed nature of the plans required only a limited number of applicants had their plans approved for payment before the end of the year. In addition initial uptake was much slower than expected.
M.14.	(17)	The excess arose because it had been expected that most of the remaining applicants under this scheme would transfer to the Agri Environment Programme.
M.15.	(381)	The amount represents exchange losses incurred on the Operational Programme for Marketing and Processing which are difficult to anticipate.
M.17. & M. 19.	25 & 106	The delay in approving of the Operational programme for Agriculture, Rural Development and Forestry (OPARDF) until December meant that proposed developments under the above headings had to be postponed.

5. APPROPRIATIONS IN AID

		Corresponding Debit Subhead	Estimated £	Realised £
ADMINISTRATION				
1.- Recoupment of salaries, etc., of officers on loan to outside bodies				
<i>Original</i>	<i>£150,000</i>			
<i>Supplementary</i>	<i>150,000</i>	A.1.	300,000	146,736
2.- Recoupment by EC of certain travelling expenses		A.2.	1,035,000	849,374
3.- Receipts from EC for measures to protect the financial interests of the EC		A.9.	1,000	1,955
4.- Receipts from farm visits by staff in connection with On Farm Investment		M.1.	600,000	519,270
5.- Intervention stock losses, etc.				
<i>Original</i>	<i>£1,000</i>			
<i>Supplementary</i>	<i>89,000</i>	M.5.	90,000	90,000
6.- Forfeited deposits and securities under EC intervention, export refund, etc., arrangements				
<i>Original</i>	<i>£1,000</i>			
<i>Supplementary</i>	<i>146,000</i>		147,000	160,552
7.- Receipts from fees for veterinary inspection services at poultry plants and meat inspection fees				
<i>Original</i>	<i>£14,430,000</i>			
<i>Less Supplementary</i>	<i>4,900,000</i>		9,530,000	9,279,818
8.- Receipts from veterinary inspection fees for live exports				
<i>Original</i>	<i>£850,000</i>			
<i>Supplementary</i>	<i>550,000</i>		1,400,000	1,577,334
9.- Receipts from fees for dairy premises inspection services			4,000,000	3,916,696
OTHER SERVICES				
10.- Receipts from sales of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island		B.1. & C.3.	401,000	489,539
11.- Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees, etc., and receipts from Backweston Farm				
<i>Original</i>	<i>£1,445,000</i>			
<i>Less Supplementary</i>	<i>250,000</i>	B.1.	1,195,000	1,209,500
12.- Receipts from licences and from sale and leasing of livestock, etc.				
<i>Original</i>	<i>£144,000</i>			
<i>Supplementary</i>	<i>12,000</i>	C.1.	156,000	217,543

		Corresponding Debit Subhead	Estimated	Realised
			£	£
32.- Other Receipts				
Original	£1,119,000			
Supplementary	<u>300,000</u>		1,419,000	<u>544,485</u>
Total				
Original	£324,578,000			
Less Supplementary	<u>91,009,000</u>		<u>£233,569,000</u>	<u>£229,921,879</u>

Explanation of Variation

1. The increase expected in the Supplementary Estimates related to charges made on other Departments for payroll services. These moneys were not appropriate to this heading.
2. There was less EU travel and thus there was less recoupment than had been anticipated when estimates were drawn up.
4. Shortfall arose from the reduction in the number of farm improvement works completed.
6. It is difficult to forecast the level of infringements of the regulations which give rise to receipts under this heading.
8. The high level of live cattle exports during 1994 accounted for the high level of receipts.
10. Both livestock sales and laboratory receipts were higher than anticipated.
12. Higher participation in a number of schemes and the receipt of some outstanding fees brought about a surplus under this heading.
14. Much of these receipts arrived late in 1994.
- 15, 16, 30 and 31. The delay in the approval of the Operational programme for Agriculture, Rural Development and Forestry (OPARDF) meant that little or no funds arrived under these headings in 1994.
- 18, 20 and 22. Moneys were received in December under the OPARDF 94-99 which had not been expected at the time of passing of the supplementary estimates.
21. Due to the lower interest rates recoupments from the EU were less than anticipated.
24. The shortfall arose because of the completion of the scheme for many participants and the transfer of some to the Arable Aid Scheme.
28. The majority of payouts under this scheme only commenced towards the end of the year and part of the recoupment did not arrive until 1995.
29. Amounts due from the EU in respect of animal disease did not arrive by the end of 1994.
32. Recoupment from the EU in respect of IACS was not received until 1995 thus giving rise to the shortfall.

6. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £24,869,849

(B) Liabilities

An amount of £109.925m has been included in respect of Subhead M.5. (Market Intervention : Losses by deficiency, Accident etc.). A total of £6.017m has been charged to the 1995 Vote in respect of the 1991 clearance and a legal settlement. The Department is currently appealing the remaining proposals and it is anticipated that the final disallowance figures will be lower.

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	307,172	351	3	5,700
Overtime and extra attendance	5,846,400	4,627	302	27,301
Shift and roster allowances	90,191	52	-	-
Miscellaneous*	168,540	611	2	12,811
Total extra remuneration	6,412,303	**	307	27,301

* Included in miscellaneous is a foreign allowance of £10,972.

** Certain individuals received an allowance in more than one category.

8. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme a carry over from 1994 of savings of £337,000 is included in the estimates for 1995.

Payments totalling £200,408 in damages, costs and interest were made to a Plaintiff following a Supreme Court action concerning a disputed joint drainage works grant aided under the Farm modernisation Scheme. (Subheads A.3. and M.1. (S.90/22/87 of 21/4/93, 16/3/94 and 25/10/94)).

Payment of £148,860 legal costs were made following a High Court judgement concerning Export Refunds for Lactalbumen Powder. (Subhead M.5. (S.90/8/76 of 21/7/94)).

Payment of £144,391 in legal costs was made to a claimant in connection with a case brought in connection with SLOM milk quotas. (Subhead K.2. (S.90/8/76 of 27/7/94)).

Payment of £135,000 was made to the Office of Public Works for a property purchased by the Land Commission. By the time title was finally established the Land Commission no longer had funds for land purchase. (Subheads H.2. and L. (F.12/1/92 of 5/10/94)).

Payments totalling £125,000 in damages and costs were made to a Meat Company in settlement of a claim that intervention beef was unsuitable for export because of freezer burn. (Subhead M.5. (S.90/8/76 of 27/1/94 and 14/7/94)).

Payment of £41,136 in upgrading and costs was made to an employee in a High Court settlement (Subhead A.3. (FD/94/5 of 7/4/94)).

Payments totalling £33,053 in damages and costs were paid to a claimant in a dispute about participation in a dairy herd conversion scheme and withholding of a SLOM milk quota. (Subhead A.3. (S.90/8/76 of 19/4/94 and 11/8/94)).

Payment of £25,441 was made to a claimant following a claim that disease was contracted during the course of work. (Subhead A.3. (S.90/45/85 of 1/6/94)).

Payments of £10,185 in damages and costs were made to an accident victim. (Subhead A.3. (S.90/8/76 of 22/7/94 and 16/11/94)).

Payments of £9,971 in damages and costs were made to an accident victim. (Subhead A.3. (S.90/45/85 of 14/3/94)).

Ex gratia payments amounting to £53,381 were made to former employees of the Dairy Disposal Company to cover arrears of pensions due. (Subhead H.1. (FD 94/5 of 5/8/94)).

Ex-gratia payments amounting to £2,498,886 were made to assist horticulture and potato growers whose viability was at risk from storm damage caused by the 1993 weather conditions. (Subhead K.2. (S.313/5/93 of 29/6/94)).

Ex gratia payments amounting to £15,000 was made to the Irish Organic Farmers and Growers Association Ltd. (Subheads M.6./D.3 (S.90/8/76 of 28/9/94)).

An *ex gratia* payment of £25,000 was made to the Irish Co-operative Organisation Society Ltd. as a contribution to its centenary celebrations. (Subhead B.2. (S.90/8/76 of 12/7/94)).

An *ex gratia* payment of £10,000 was paid to Irish Rural Link for the funding of its programme. (Subhead B.2. (S.90/8/76 of 26/5/94)).

Payments totalling £75,000 were made to Iranian students pursuing post graduate courses at Irish Universities. (Subhead J.1. (S.90/8/76 of 30/9/94)).

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	£750,000
Subhead B.4. - Teagasc - Grant-in-Aid for Superannuation Purposes	£108,000
Subhead H.1. - Pension payments etc., and winding-up expenses in respect of Dairy Disposal company Ltd., Pigs and Bacon Commission and Bord na gCapall	£5,000
Subhead I.1. - An Bord Bia / Coras Beostoic agus Feola - Grant-in-Aid for General Expenses	£18,000

The following sums were written off:-

	Reference	Amount
Land Commission arrears were written off due to exceptional hardship suffered by a family	F12/1/92	£17,000
Balance due from deceased holders of Special Term Bulls	S90/8/76	£1,426

Subhead C.2. - Bovine Tuberculosis and Brucellosis Eradication

	1994 £m	Total to 31/12/94 £m
GROSS COST		
Grants for Reactors	17.2	269.0
Fees to Veterinary Surgeons	19.9	244.3
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)	6.3	106.9
Salaries, Laboratory Expenses, Overheads (estimated)	20.3	257.8
TOTAL	<u>63.7</u>	<u>878.0</u>
RECEIPTS		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979	27.6	256.3
EU. contributions to Cost of Schemes	-	14.4
TOTAL	<u>27.6</u>	<u>270.7</u>
NET COST	<u>36.1</u>	<u>607.3</u>

9. EU FUNDING

In addition to funds received from the Vote, Teagasc received £6.55m from the European Social Fund.

10. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 1994 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 1994 £</i>	<i>Cumulative Expenditure to 31st December 1994 £</i>
Tribunal of Inquiry into the Beef Processing Industry	1991	361,997	7,548,286

11. MISCELLANEOUS ACCOUNTS

**World Food Programme (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year ended 31st December 1994**

Balance on 1st January 1994	£(1,418)
Grant-in-Aid (Subhead J.4.)	0
	<u>(1,418)</u>
Contribution to World Food Programme	0
Balance on 31st December 1994	<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 1994**

Balance on 1st January 1994	£(9,795)
Grant-in-Aid (Subhead J.3.)	(600,000)
Other Receipts	0
	<u>(609,795)</u>
Expenditure	582
Balance on 31st December 1994	<u>£609,213</u>

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE, FOOD AND FORESTRY
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 1994 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 1994. Attention is drawn to paragraphs 38 to 45 of the report for 1994 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, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for salaries and expenses in connection with Forestry and for payment of certain grants.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£1,608,000		
<i>Less Supplementary</i>	<u>46,000</u>	1,562	1,499
A.2. Travel and Subsistence			
<i>Original</i>	£270,000		
<i>Less Supplementary</i>	<u>31,000</u>	239	240
A.3. Incidental Expenses			
<i>Original</i>	£75,000		
<i>Less Supplementary</i>	<u>12,000</u>	63	59
A.4. Postal and Telecommunications Services			
<i>Original</i>	£83,000		
<i>Supplementary</i>	<u>22,000</u>	105	87
A.5. Office Machinery and Other Office Supplies			
<i>Original</i>	£84,000		
<i>Supplementary</i>	<u>36,000</u>	120	103
A.6. Office Premises Expenses			
<i>Original</i>	£55,000		
<i>Less Supplementary</i>	<u>11,000</u>	44	38
A.7. Consultancy Services			
<i>Original</i>	£65,000		
<i>Less Supplementary</i>	<u>65,000</u>	-	-
A.8. Agency Payments relating to Private Forestry and Felling Licences			
<i>Original</i>	£1,000		
<i>Less Supplementary</i>	<u>1,000</u>	-	-
OTHER SERVICES			
B.1. Grant to Coillte Teoranta for Superannuation Purposes	3,360	3,356	-
B.2. Coillte Teoranta: Grant for certain Miscellaneous Expenses			
<i>Original</i>	£40,000		
<i>Supplementary</i>	<u>76,000</u>	116	116
C. Grants for the Promotion of Forestry including those under the Operational Programmes			
<i>Original</i>	£49,700,000		
<i>Less Supplementary</i>	<u>9,657,000</u>	40,043	40,151

Vote 32

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
D. Agency Payments relating to Forestry Research			
<i>Original</i>	£1,581,000		
<i>Less Supplementary</i>	<u>796,000</u>	785	832
Gross Total			64
<i>Original</i>	£56,922,000		
<i>Less Supplementary</i>	<u>10,485,000</u>	46,437	46,481
Gross Total			152
<i>Deduct:-</i>			
E. Appropriations in Aid			
<i>Original</i>	£46,070,000		
<i>Less Supplementary</i>	<u>15,744,000</u>	30,326	33,856
Net Total			9,185
<i>Original</i>	£10,852,000		
<i>Supplementary</i>	<u>5,259,000</u>	16,111	12,625
Net Total			(9,033)

SURPLUS TO BE SURRENDERED:- £3,529,676

EXCESS VOTE:- £44,251

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		5
Accrued Income		9,185
Prepayments		2
Other Debit Balances		197
Excess Vote		44
PMG Balance & Cash	1,050	
<i>Less Orders Outstanding</i>	<u>842</u>	208
Exchequer Grant Undrawn		<u>3,574</u>
		13,215
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	36	
European Union Funds	-	
Accrued Expenses	152	
Other Credit Balances	458	
Surplus to be Surrendered	<u>3,529</u>	<u>4,175</u>
Net Current Assets – Surplus		<u>9,040</u>

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Land and Buildings	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	542	40	75	657
Additions	-	90	5	95
Assets Retired or Disposed of	(54)	(6)	-	(60)
Revaluations	-	-	-	-
Gross Assets at 31 December 1994	488	124	80	692
Cumulative Depreciation to 31 December 1994	-	30	8	38
Net Assets	<u>488</u>	<u>94</u>	<u>72</u>	<u>654</u>

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

Subhead	Less/(More) than provided £'000	Explanation
D.	47	Provision was made for certain COFORD related salary costs under Subhead A.1. which were subsequently considered more appropriate for charge to Subhead D. The excess arose, therefore, as a result of the consequent accounting adjustment.

4. APPROPRIATIONS IN AID

		Corresponding Debit Subhead	Estimated £	Realised £
1. EU recoupment in respect of Grants for Afforestation purposes				
Original	£44,258,000			
Less Supplementary	<u>15,073,000</u>	C.1.	29,185,000	31,968,699
2. Recoupment of certain travelling and subsistence expenses from the EU, etc.				
Original	£48,000			
Less Supplementary	<u>8,000</u>	A.2.	40,000	32,282
3. Receipts in respect of certain fees for services to private forestry				
Original	£1,764,000			
Less Supplementary	<u>663,000</u>		1,101,000	1,854,695
TOTAL				
Original	£46,070,000			
Less Supplementary	<u>15,744,000</u>		<u>£30,326,000</u>	<u>£33,855,676</u>

Explanation of Variation

- The surplus mainly arose because EU Guidance funding was received in late December 1994, although it was not expected until early 1995.
- Fees due in respect of grant-aided activity in the latter part of 1994 were received earlier than had been projected, particularly in relation to afforestation and roads projects undertaken by Coillte Teoranta.

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

Global figure for Commitments likely to materialise in subsequent year(s) - £51,668,472

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	16,683	7	1	7,500
Overtime and extra attendance	24,591	52	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	3,203	12	-	-
Total extra remuneration	44,477	57	1	7,500

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE, FOOD AND FORESTRY
31st March, 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Forestry for 1994 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 1994. Attention is drawn to paragraph 46 of the report for 1994 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, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Equality and Law Reform, including certain services administered by that Office, and for payment of certain grants and a grant-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,461	1,386	-
A.2. Travel and Subsistence	88	59	4
A.3. Incidental Expenses	81	66	-
A.4. Postal and Telecommunications Services	109	64	1
A.5. Office Machinery and Other Office Supplies	135	112	2
A.6. Office Premises Expenses	73	79	-
A.7. Consultancy Services	74	29	-
A.8. Advertising and Publicity	22	1	-
OTHER SERVICES			
B. Employment Equality Agency	496	434	-
C.1. Legal Aid Board (Grant-in-Aid)	4,972	4,972	-
C.2. Free Legal Advice Centres	45	45	-
D. Family Mediation Service	300	149	-
E. Grant for the Council for the Status of Women	200	161	-
F. Grants for Marriage Counselling Services	750	750	-
G. Childcare	1,000	250	-
H. Task Force on Travellers	90	105	-
I. Child Abduction	10	1	-
J. UN Conference on Women	12	15	-
K. Equality Awards	50	24	-
L. Divorce Referendum	500	-	-
M. Grant for the Commission on the Status of People with Disabilities	75	216	9
N. Grant for the Council on the Status of People with Disabilities	114	-	-
Gross Total	10,657	8,918	16
<i>Deduct:-</i>			
O. Appropriations in Aid	10	22	3
Net Total	10,647	8,896	13

SURPLUS TO BE SURRENDERED:-

£1,750,547

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

1. The figures included in Note 2 in respect of stocks and prepayments i.e. £3,500 and £16,300 respectively, are estimated figures in the absence of specially designed comprehensive information systems being put in place.
2. The figures included in Note 3 in respect of capital assets are estimated figures based on the best available information regarding expenditure on equipment, furniture and fittings.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		4
Accrued Income		3
Prepayments		16
Other Debit Balances:		
Imprests (Personal)	3	
Impersonal Imprest - Department	1	4
PMG Balance & Cash	470	
Less Orders Outstanding	541	(71)
Exchequer Grant Undrawn		1,823
		<u>1,779</u>
Less Current Liabilities		
Accrued Expenses	16	
Other Credit Balances:		
Withholding Tax	5	
Surplus to be Surrendered	1,751	1,772
Net Current Assets - Surplus		<u>7</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1994	223	183	406
Additions	59	30	89
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	282	213	495
Cumulative Depreciation to 31 December 1994	101	40	141
Net Assets	<u>181</u>	<u>173</u>	<u>354</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	75	The saving arose as a result of expenditure being less than expected, largely due to delays in filling vacant posts.
A.2.	29	The saving was due to a lower than anticipated level of travelling during the year.
A.3.	15	The saving occurred as a result of over-estimation of anticipated Incidental Expenses.
A.4.	45	The saving was due to a lower than expected level of activity combined with reduced costs from the more extensive use of the Government Telecommunications Network (GTN).
A.5.	23	The saving was due to reduced activity levels plus greater economy in the use of office equipment.
A.7.	45	The saving was mainly due to the deferral of the appointment of a part-time medical consultant.
A.8.	21	The saving was due to an overestimate of the extent of Advertising and Publicity.
B.	62	The shortfall in expenditure arose mainly as a result of delays in filling normal staff vacancies and the deferral of recruitment of additional staff, pending the enactment of new legislation to broaden the scope of the existing employment equality legislation.
D.	151	The shortfall in expenditure arose as a result of an underspend on salaries due to delays encountered in recruiting additional mediators, and the postponement of the fitting out and rental costs associated with the planned opening of a new mediation centre in Limerick.
E.	39	The 1994 allocation included a sum which was specifically earmarked for the divorce referendum campaign. As the divorce referendum did not take place the allocation was not fully expended.
G.	750	The new scheme could not be proceeded with pending approval of the Department's Estimate and agreement on criteria/conditions governing the award of grants. As the closing date for receipt of application was 30th September 1994, the first drawdown of £250,000 took place only in December 1994.
H.	(15)	The excess in expenditure arose mainly as a result of the commissioning of research work which was not envisaged earlier in the year.
I.	9	This is a contingency fund to provide financial assistance towards the repatriation of children in emergency situations. It is not possible to accurately anticipate the number of cases which may arise or the extent to which such situations will involve expenditure under the Subhead, between one year and another.
J.	(3)	The excess expenditure was due to the under-estimation of the printing costs associated with the publication of Ireland's National Report for the United Nations 1995 Fourth World Conference on Women.
K.	26	The underspend arose as a result of the rescheduling of the Equality Awards ceremony.
L.	500	There was no expenditure under this subhead due to the deferral of the Referendum on Divorce.
M.	(141)	The excess expenditure arose as a result of higher than anticipated levels of activity. At the request of the Minister the Commission agreed to carry out, in addition to their own work, the preparatory groundwork required to expedite the process of setting up the Council on the Status of People with Disabilities (Subhead N), which involved extensive consultation sessions with relevant representative groups at various centres throughout the country. Total expenditure under Subhead M amounted to £216,000. The excess of £141,000 was met by the transfer of £114,000 from Subhead N and £27,000 from savings elsewhere in the Vote.
N.	114	See note regarding Subhead M.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Miscellaneous	<u>10,000</u>	<u>21,550</u>

Explanation of Variation

Recovery of expenditure incurred in respect of attendances at EU meetings was greater than anticipated.

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

Global figure for Commitments likely to materialise in subsequent year(s)

(1)	Procurement	£10,000
(2)	Grant Subheads	£750,000
	Total	<u>£760,000</u>

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	18,320	22	1	5,765
Overtime and extra attendance	27,178	40	1	5,928
Shift and roster allowances	-	-	-	-
Miscellaneous	3,238	16	-	-
Total extra remuneration	48,736	57*	2	6,569

* 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 of £100,000 was included in the 1994 estimate.

9. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1994 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 1994 £</i>	<i>Cumulative Expenditure to 31st December 1994 £</i>
Task Force on Travellers	1993	104,950	162,658
Commission on the Status of People with Disabilities	1994	215,861	215,861

BERNARD MC DONAGH
Accounting Officer
DEPARTMENT OF EQUALITY AND LAW REFORM,
30th March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Equality and Law Reform for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

ENTERPRISE AND EMPLOYMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	13,092	13,030	3
A.2. Travel and Subsistence	899	1,076	67
A.3. Incidental Expenses	342	413	21
A.4. Postal and Telecommunications Services	701	758	16
A.5. Office Machinery and other Office Supplies	885	984	54
A.6. Office Premises Expenses	704	591	40
A.7. Consultancy Services	251	159	20
A.8. Advertising and Publicity	126	125	17
OTHER SERVICES			
B. Subscriptions to International Organisations, etc.			
<i>Original</i>	<i>£4,617,000</i>		
<i>Supplementary</i>	<i><u>61,000</u></i>	4,678	3,462
C.1. Shannon Free Airport Development Company Limited - Administration and General Expenses (Industrial Development) (Grant-in-Aid)	1,045	1,045	-
C.2. Shannon Free Airport Development Company Limited - Grants to Industry (Grant-in-Aid)			
<i>Original</i>	<i>£8,000,000</i>		
<i>Less Supplementary</i>	<i><u>3,800,000</u></i>	4,200	-
D.1. Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development	260	195	-
D.2. Loan Subsidy Scheme for Small Business Expansion - Payments to ICC Bank plc			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i>1,100,000</i>		
<i>Less Supplementary</i>	<i><u>550,000</u></i>	550	-
E.1. Forfás - Grant for Administration and General Expenses	7,970	6,702	-
E.2. Forfás - Grant for Building Operations			
<i>Original</i>	<i>£13,800,000</i>		
<i>Less Supplementary</i>	<i><u>2,800,000</u></i>	11,000	-
F.1. Forbairt - Grant for Administration and General Expenses	12,681	13,455	-
F.2. Forbairt - Grants to Industry	46,650	46,650	-
F.3. Forbairt - Grant for Capital Expenditure	3,300	3,300	-
G.1. IDA Ireland - Grant for Administration and General Expenses	7,341	7,835	-
G.2. IDA Ireland - Grants to Industry			
<i>Original</i>	<i>£49,650,000</i>		
<i>Supplementary</i>	<i><u>18,000,000</u></i>	67,650	-

	Service	Estimate Provision	Outturn	Liabilities / Accrued Income
		£'000	£'000	£'000
H.	Commissions, Committees and Special Inquiries			
	<i>Original</i>	<i>£32,000</i>		
	<i>Supplementary</i>	<i><u>108,000</u></i>		
		140	145	4
I.	Miscellaneous Payments	30	26	-
J.	Science and Technology Development Programme	18,665	18,650	10
K.	Metrology Services	2,180	1,992	1
L.	Monitoring and Evaluation of EU Programmes			
	<i>Original</i>	<i>£803,000</i>		
	<i>Less Supplementary</i>	<i><u>200,000</u></i>		
		603	248	6
M.	Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	1,035	1,016	19
N.	County Enterprise Development	9,000	9,755	-
O.	Superannuation and Pensions for Members of the Labour Court and the Restrictive Practices Commission	213	204	3
P.	Research, including Manpower Surveys	200	128	9
Q.	Labour Relations Commission - Grant for Administration and General Expenses	1,196	1,223	20
R.	DíON-Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	500	500	-
S.	Irish Management Institute - Grant for Training	30	30	-
T.1.	Grants for Trade Union Education and Advisory Services	725	725	-
T.2.	Grant in respect of ICTU Centenary Year			
	<i>Original</i>	<i>£NIL</i>		
	<i>Supplementary</i>	<i><u>125,000</u></i>		
		125	125	-
U.	Trade Union Amalgamations	200	184	-
V.	Companies Registration Office - Grant for Administration and General Expenses	1,779	1,874	62
W.	National Authority for Occupational Safety and Health - Grant for Administration and General Expenses	3,573	3,573	-
X.	Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)			
	<i>Original</i>	<i>£289,000</i>		
	<i>Supplementary</i>	<i><u>200,000</u></i>		
		489	489	-
TRAINING AND EMPLOYMENT				
FORAS ÁISEANNA SAOTHAIR (FÁS)				
Y.1.	Administration (Grant-in-Aid)	10,050	10,050	-
Y.2.	Grant for Training	58,176	58,176	-
Y.3.	Capital Expenditure (Grant-in-Aid)	1,811	1,811	-
Y.4.	Grant for Community Employment Programme			
	<i>Original</i>	<i>£85,630,000</i>		
	<i>Supplementary</i>	<i><u>3,000,000</u></i>		
		88,630	88,630	-
Y.5.	Grant for the Employment Incentive Scheme and the Employment Subsidy Scheme	1,403	1,403	-

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Service		Estimate	Outturn	Liabilities / Accrued
		Provision		Income
		£'000	£'000	£'000
Y.6. Grant for Enterprise Scheme		613	613	-
Gross Total				
Original	£370,447,000			
Supplementary	<u>15,244,000</u>	385,691	384,582	3,834
<i>Deduct:-</i>				
Z. Appropriations in Aid				
Original	£9,634,000			
Supplementary	<u>1,200,000</u>	10,834	12,675	13
Net Total				
Original	£360,813,000			
Supplementary	<u>14,044,000</u>	374,857	371,907	3,821

SURPLUS TO BE SURRENDERED:- £2,949,945

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

It should be noted that in the case of (a) the Statement of Current Assets and Liabilities and (b) the Statement of Capital Assets, the Department of Enterprise and Employment is not in a position to provide completely accurate figures for (i) fixed assets; (ii) stocks; (iii) prepayments; or (iv) accrued expenses.

The Department's computerised accounting system is currently geared towards cash based accounting with no facility for recording information on an accruals basis. As this is the first year in which this information has been sought for inclusion in the Appropriation Accounts it has become necessary therefore to approach this exercise using an element of best estimate.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000	£'000
Current Assets			
Stocks			41
Accrued Income			13
Prepayments			299
Other Debit Balances:			
Imprests Advanced		34	
Dept. of Equality and Law Reform		487	
Other Debit Balances		<u>23</u>	544
PMG Balance & Cash		44,419	
Less Orders Outstanding		<u>37,051</u>	7,369
Exchequer Grant Undrawn			<u>2,334</u>
			10,600
Less Current Liabilities			
Due to State (PAYE, PRSI etc.)		899	
European Union Funds		6,301	
Accrued Expenses		3,834	
Other Credit Balances:			
Staff savings / Charities / Sports etc.	2		
Staff Association Linked Schemes	36		
Staff Insurance Linked Schemes	45		
Other Balances	<u>13</u>	96	
Surplus to be Surrendered		<u>2,950</u>	<u>14,080</u>
Net Current Assets – Deficiency			<u>(3,480)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	4,685	1,096	5,781
Additions	799	36	835
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	5,484	1,132	6,616
Cumulative Depreciation to 31 December 1994	<u>2,804</u>	<u>523</u>	<u>3,327</u>
Net Assets	<u>2,680</u>	<u>609</u>	<u>3,289</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
	£	£
New Company Incorporation Fees	1,591,000	1,895,690
Receipts from ADM	-	15,092
1993 Vote 45	-	27,995
	<u>£1,591,000</u>	<u>£1,938,777</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.3.	(71)	Expenditure on Incidental Expenses was higher than anticipated.
A.7.	92	The saving was due to a number of planned consultancies which did not proceed.
C.2.	1,244	The saving arose from negotiations on certain major expansion plans not being finalised by year end.
D.1.	65	The saving was due to a favourable change in exchange rates during early 1994.
D.2.	140	The saving arose due to the late start-up of this scheme, together with slower than expected dispersal of loan finance.
E.1.	1,268	The saving arose due to a general re-alignment of staff costs within Forfás, Forbairt, and IDA Ireland.
F.1.	(774)	The excess arose due to a general re-alignment of staff costs within Forfás, Forbairt, and IDA Ireland.
G.1.	(494)	The excess arose due to a general re-alignment of staff costs within Forfás, Forbairt, and IDA Ireland.
K.	188	Expenditure on a number of items has been delayed pending enactment of the Metrology Bill, 1994.
L.	355	The saving arose due to planned expenditure on upgrading information technology facilities of Industry Promotion Agencies being delayed until 1995.
N.	(755)	Grant approvals which materialised for payment were higher than anticipated.
P.	72	The saving arose from a number of planned research projects being delayed.
U.	16	Claims which reached the payment stage were less than anticipated.
V.	(95)	The excess arose due to higher than anticipated expenditure.

6. APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961			
	<i>Original</i>		
	<i>Supplementary</i>		
	£158,000	528,000	714,164
	<u>370,000</u>		
2. Repayment of travel costs of certain journeys to EU		460,000	359,520
3. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964			
	<i>Original</i>		
	<i>Supplementary</i>		
	£4,410,000	5,000,000	5,304,030
	<u>590,000</u>		
4. Companies Registration Office			
	<i>Original</i>		
	<i>Supplementary</i>		
	£2,700,000	2,940,000	4,338,118
	<u>240,000</u>		
5. Fees for casual trading licences		80,000	71,202
6. Receipts from IDA in respect of repayable grants for industrial housing*		27,000	-
7. Fees in respect of the Supervision of Insurance Undertakings		740,000	846,000
8. Receipts from the Social Insurance Fund under Redundancy Payments Act, 1967 (Employment Appeals Tribunal)		100,000	151,917
9. Recoupment of salaries, etc., of officers on secondment		162,000	172,737
10. Receipts from Work Permit fees		350,000	412,125
11. Miscellaneous		<u>447,000</u>	<u>304,949</u>
Total		<u>£10,834,000</u>	<u>£12,674,762</u>

* Capital service receipt.

Explanation of Variation

1. The surplus was due to recoupment of the operating expenses of the Office of Weights and Measures from the Department of Justice in respect of the current and previous years.
2. Recovery of expenditures incurred in respect of attendances at EU meetings was less than anticipated.
3. Surplus was due to a greater number of patents granted and trade marks registered, than the Office had expected to achieve.
4. Surplus was due to increased demand as a result of ongoing development of the Companies Registration Office.
5. Shortfall was due to a reduction in the level of applications for Casual Trading Licences.
6. All outstanding IDA repayable grants were repaid in 1993. No further receipts arose for 1994.
7. Surplus was due to the level of insurance supervision fee income being higher than anticipated.
8. Surplus was due to the late receipt of moneys relating to the previous year.
9. Surplus was due to recoupments being higher than anticipated.
10. Surplus was due to a higher than anticipated number of permits being issued during the year.
11. It is difficult to anticipate miscellaneous receipts.

7. COMMITMENTS

As of 31/12/1994 commitments totalling £13,327,742 are likely to materialise in future years under this Vote. The bulk of these commitments arise under Subheads D.1. and D.2.

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	196,385	242	4	7,982
Overtime and extra attendance	277,878	362	2	6,219
Shift and roster allowances				
Miscellaneous**	12,164	54	-	-
Total extra remuneration	486,427	*	*	7,982

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

** Includes £5,536 paid under the provisions for recognition of Exceptional Performance by staff.

9. MISCELLANEOUS ITEMS

In addition to grants issued from the Vote, receipts from the Vote for Increases in Remuneration and Pensions (No. 45) were allocated as follows:

	£
Departmental salaries, wages and allowances	210,000
Forfás	125,000
Forbairt	195,000
IDA Ireland	55,000
Labour Relations Commission	16,000
Total	<u>601,000</u>

The outturns shown for Subheads J., K., L., N. and Y.2. include payments in respect of activities co-financed from the European Regional Development Fund.

An amount of £112,000 received from the European Social Fund and shown as Appropriations in Aid was included in the recorded expenditure for Subhead P. in the years 1992 and 1993.

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 EU aid in 1994 as shown below:

	£
Shannon Free Airport Development Company Limited	2,743,944
Forbairt / Forfás / IDA Ireland	11,264,594
Irish Productivity Centre	143,939
Irish Management Institute	81,100
Foras Áiseanna Saothair	93,304,505
Crafts Council of Ireland	316,515
Total	<u>107,854,597</u>

The account includes expenditure of £17,150 in respect of salaries of staff on loan without repayment to certain European institutions.

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 £5,536 was paid out. Thirteen officers received awards with five teams also receiving contributions towards the activities of their social clubs. This was the first year in which awards were made.

A subvention of £10,000 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.

In February, 1994 ownership of equipment purchased under the Science & Technology Development Programme, for use in the Peat Research Centre at Newbridge was transferred to Bord na Mona. The capital equipment and refurbishment work in question (valued at £1.72m) had been funded over the period 1990/1992 with ownership, at the time, being retained by the Department. The Department of Finance has sanctioned the transfer of ownership. The Department of Transport, Energy and Communications is aware of the position.

10. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 1994 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 1994 £</i>	<i>Cumulative Expenditure to 31st December 1994 £</i>
Task Force On Small Business	1993	52,140	66,653
Science and Technology Review Group	1994	46,637	46,637
Joint Labour Committees*	1946	20,778	20,778
DION - Committee on Welfare Services Abroad	1984	14,513	157,238
Credit Union Advisory Committee**	1967	5,817	12,954
Company Law Review Group	1994	2,940	2,940
Company Law Inquiries	1994	2,380	2,380

* 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.

11. MISCELLANEOUS ACCOUNTS

Employment and Training Levy

Statement of payments made in accordance with Section 25(1) of the Labour Services Act, 1987

	Total for the year ended 31st December 1994	Total to 31st December 1994
Received by the Minister for Enterprise and Employment	£166,736,014	£1,429,237,205
Paid by the Minister for Enterprise and Employment into the Exchequer	£171,163,038	£1,429,237,195

KEVIN BONNER,
Accounting Officer.
DEPARTMENT OF ENTERPRISE AND EMPLOYMENT,
31st March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise and Employment for 1994 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 1994. Attention is drawn to paragraph 47 of the report for 1994 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

TOURISM AND TRADE

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	2,417	2,351	-
A.2. Travel and Subsistence	420	398	23
A.3. Incidental Expenses	70	92	5
A.4. Postal and Telecommunications Services	100	93	3
A.5. Office Machinery and Other Office Supplies	223	215	13
A.6. Office Premises Expenses	220	48	3
A.7. Consultancy Services	250	303	6
A.8. Advertising and Publicity	23	23	1
OTHER SERVICES TOURISM			
B.1. Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	21,695	21,695	-
B.2. Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	500	500	-
B.3. Payment to Tourism Promotion and Development Fund (Grant-in-Aid)	8,000	7,827	-
B.4. Currency Exchange Loss on certain ICC Bank plc Foreign Borrowing for Tourism Development	707	596	-
B.5. Shannon Free Airport Development Company Limited - Administration and General Expenses (Tourism and Traffic Development) (Grant-in-Aid)	1,584	1,584	-
B.6. Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (Cert Ltd.) - Grant for Training	2,045	2,045	-
B.7. Loan Subsidy for Small Business Expansion Scheme (Tourism) - Payments to ICC Bank plc	500	146	-
TRADE			
C. An Bord Tráchtála - Administration and General Expenses (Grant-in-Aid)	34,781	34,781	-
D.1. Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	5,920	5,916	-
D.2. Credit Financing of Certain Capital Goods Exports	50	16	-
E. Subscriptions to International Organisations	3	4	-
Gross Total	79,508	78,633	54
<i>Deduct:-</i>			
F. Appropriations in Aid	340	572	17
Net Total	79,168	78,061	37

SURPLUS TO BE SURRENDERED:-

£1,107,201

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The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Department's systems are not sufficiently developed to provide accurate information of an accruals nature and therefore estimates are shown in the accounts under the following headings:

(1) Liabilities/Accrued Income

(2) Statement of Current Assets and Liabilities -

Stocks
Prepayments
Accrued Income
Accrued Expenses

(3) Statement of Capital Assets

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		1
Accrued Income		17
Prepayments		3
Other Debit Balances		80
PMG Balance	4,903	
Less Orders Outstanding	<u>4,663</u>	240
Exchequer Grant Undrawn		<u>904</u>
		1,245
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	84	
Accrued Expenses	54	
Other Credit Balances	33	
Surplus to be Surrendered	<u>1,107</u>	<u>1,278</u>
Net Current Assets – Deficiency		<u>(33)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	93	179	272
Additions	142	19	161
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	235	198	433
Cumulative Depreciation to 31 December 1994	66	84	150
Net Assets	<u>169</u>	<u>114</u>	<u>283</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.3.	(22)	The excess was due to expenditure on miscellaneous expenses being higher than originally projected.
A.6.	172	The saving was due to the fact that it was not possible to proceed in 1994 with proposed works in reorganising the Department in the Kildare Street building.
A.7.	(53)	The excess was due to a consultancy contract being undertaken which had not been provided for at the time the estimate was being framed.
B.4.	111	The saving was due to fluctuations in the projected rates of exchange.
B.7.	354	The saving was due to the relatively slow start-up of the scheme and the rate of the take-up of the loans during the year.
D.2.	34	The saving was due to the demand for support for the credit financing of exports of capital goods under the Medium Term Finance Scheme being lower than projected.

5. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under Market Entry and Development Scheme	30,000	62,676
2. Exports Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	200,000	345,093
3. Recoupment from EU of air fares in respect of official travel	104,000	151,540
4. Miscellaneous Receipts	<u>6,000</u>	<u>12,844</u>
Total	<u>£340,000</u>	<u>£572,153</u>

Explanation of Variation

- Surplus due to the receipt of additional levies from one company in 1994 and late levy payments from another company.

Vote 35

2. Surplus was due to a higher than anticipated demand for export credit insurance.
3. The amount of EU travel undertaken during 1994 was higher than projected resulting in increased receipts under this heading.

6. COMMITMENTS

As at 31 December 1994, it is estimated that commitments to the value of £6,675,586 will materialise in future years. The majority of these commitments relate to Subheads B.4. and B.7.

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	23,563	31	1	5,767
Overtime and extra attendance	36,919	61	-	-
Shift and roster allowances	-	-	-	-
Total extra remuneration	60,482	*	1	5,767

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

8. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £238,000 is included in the Estimates for 1995.

In addition to the expenditure under Subhead A.3., a sum of £8,000 was received from the Training Initiatives Fund, Subhead C of the Department of Finance Vote.

In addition to the grants-in-aid issued from the Vote, receipts from the Vote for Increases in Remuneration and Pensions (No. 45) were allocated as follows:

	£	£
B.1. Bord Fáilte	80,000	
B.6. CERT	<u>37,000</u>	
Sub-Total		117,000
Amount retained by Department pending Department of Finance sanction for increases		<u>8,000</u>
Total		<u>125,000</u>

9. 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 funding from the European Union in 1994:

£			
1.	CERT	8,279,048	(ESF)
2.	BFE	11,180,000	(ERDF)
3.	SFADCo	1,400,000	(ERDF)

10. 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 1994

£	
Receipts:	
Grant-in-Aid (Subhead B.3.)	7,827,500
Expenditure:	
Bord Fáilte Éireann (a)	(5,827,500)
U.S. Marketing Initiative (USMI) managed by Tourism and Leisure Partners Ltd. (b)	<u>(2,000,000)</u>
Balance on 31 December 1994	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) Tourism and Leisure Partners Ltd. were engaged by the U.S. Marketing Initiative Committee to manage the USMI. In addition to the £2,000,000, the USMI also received contributions of £569,632 from the private sector. These contributions attracted EU funding, of which £320,000 was received up to 31 December 1994. Expenditure under the USMI was £2,772,866 (Schedule B.), leaving a balance of £116,766 at 31 December 1994.

Analysis of Total Expenditure by Bord Fáilte from the Grant-in-Aid Fund for Tourism Promotion and Development Fund.

Schedule A

£	
Sporting/Artistic Promotions	1,254,500
Britain Promotion	1,250,000
European Promotion	1,000,000
Australia Promotion	100,000
Japan Promotion	100,000
Seasonality (Spring)	800,000
Common Fare Rating	823,000
Tourism Council Projects	<u>500,000</u>
Total	<u>£5,827,500</u>

Analysis of Total Expenditure under the US Marketing Initiative (Managed by Tourism and Leisure Partners Ltd)

Schedule B

	£
Consumer Advertising	2,335,699
Servicing of Enquiries	295,269
Research	59,327
Management Fees and Expenses of Tourism and Leisure Partners Ltd.	<u>82,571</u>
Total	<u>£2,772,866</u>

S. DORGAN,
Accounting Officer,
DEPARTMENT OF TOURISM AND TRADE,
31st March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Tourism and Trade for 1994 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 1994. Attention is drawn to paragraphs 48 and 49 of the report for 1994 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, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
OFFICE OF THE MINISTER FOR DEFENCE - ADMINISTRATION			
A.1. Salaries, Wages and Allowances	7,638	7,462	-
A.2. Travel and Subsistence	230	265	1
A.3. Incidental Expenses	100	117	3
A.4. Postal and Telecommunications Services	800	835	42
A.5. Office Machinery and other Office Supplies	600	630	15
A.6. Office Premises Expenses	500	512	32
A.7. Consultancy Services	45	12	3
DEFENCE FORCES			
B. Permanent Defence Force: Pay	237,350	233,019	-
C. Permanent Defence Force: Allowances	27,910	26,850	-
D. Reserve Defence Force: Pay, etc.	3,700	3,665	-
E. Chaplains and Officiating Clergymen: Pay and Allowances	541	539	-
F. Civilians attached to Units: Pay, etc.	19,560	19,375	-
G. Defensive Equipment	4,630	4,156	114
H. Aircraft	19,275	23,448	280
I. Mechanical Transport	4,000	3,058	33
J. Ships and Naval Stores	2,885	3,407	93
K. General Stores	1,330	1,277	30
L. Engineer Stores	360	364	1
M. Office Machinery and other Office Supplies	2,058	2,216	18
N. Clothing	4,000	4,290	31
O. Provisions	3,100	3,170	229
P. Barrack Services	1,200	1,290	18
Q. Medical Expenses	950	1,214	48
R. Fuel, Electricity, Gas and Water	5,600	5,606	470
S. Postal and Telecommunications Services	2,710	2,792	142
T. Petrol, Oils, etc.	3,940	3,559	122
U. Transportation, etc.	1,600	1,663	84
V. Buildings	7,900	5,358	70
W. Lands	185	167	14

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Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
X. Equitation (<i>National Lottery Funded</i>)	334	332	45
Y. Military Educational Courses and Visits	450	506	9
AA. Compensation	3,500	4,748	690
BB. Miscellaneous Expenses	650	647	24
OTHER SERVICES			
CC. Civil Defence	2,130	2,414	5
DD. Irish Red Cross Society (Grant-in-Aid) (<i>National Lottery Funded</i>)	418	418	-
EE. Coiste an Asgard (Grant-in-Aid) (<i>National Lottery Funded</i>)	300	300	-
Gross Total	372,479	369,681	2,666
<i>Deduct:-</i>			
Z. Appropriations in Aid	18,250	19,975	12,277
Net Total	354,229	349,706	(9,611)

SURPLUS TO BE SURRENDERED:-

£4,523,205

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of these Accounts.

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.

Furniture and fittings, IT equipment and software, office and telecommunications equipment are recorded at estimated values.

A computerised Inventory Management System is being developed in respect of military stores and equipment. The system is not sufficiently developed to provide valuations for this account. A description of major items of military equipment is included in the Assets Statement.

Systems are not sufficiently developed to provide valuations for lands and properties administered by the Department.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks ¹		20
Accrued Income		12,277
Prepayments		872
Other Debit Balances ²		4,615
PMG Balance & Cash	12,118	
Less Orders Outstanding	<u>6,694</u>	5,424
Exchequer Grant Undrawn		<u>535</u>
		23,743
Less Current Liabilities		
Due to State ³	5,560	
Accrued Expenses	2,666	
Other Credit Balances ⁴	490	
Surplus to be Surrendered	<u>4,523</u>	<u>13,239</u>
Net Current Assets – Surplus		<u>10,504</u>

1. Excluding Military Stores
2. Payroll, bank and other balances
3. Income Tax, PRSI, Withholding Tax, Pension Liabilities
4. Staff Associations, VHI and other accruals

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment ¹	Office/IT Equipment ²	Furniture and Fittings ³	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	2,706	5,018	1,127	8,851
Additions	443	1,926	71	2,440
Assets Retired or Disposed of	-	-	-	-
Revaluations	-	-	-	-
Gross Assets at 31 December 1994	3,149	6,944	1,198	11,291
Cumulative Depreciation to 31 December 1994	<u>1,958</u>	<u>3,300</u>	<u>599</u>	<u>5,857</u>
Net Assets	<u>1,191</u>	<u>3,644</u>	<u>599</u>	<u>5,434</u>

Notes:

1. Civil defence Equipment
2. Including IT facilities for the Defence Forces
3. Departmental premises

Major Items of Military Equipment

Thirty-nine aircraft including fifteen helicopters.

Seven naval patrol vessels.

Transport fleet including three hundred and forty-six patrol vehicles, one hundred and twenty-five minibuses, one hundred and eight trucks, forty-two saloons, eighteen ambulances and miscellaneous other vehicles.

Armoured vehicles, tanks, weapons, ammunition, ordnance equipment, signal equipment, training equipment, medical equipment, engineer equipment, field and catering equipment, office and telecommunications equipment, furniture and fittings.

In addition stocks of spares of various equipments and miscellaneous stores are held.

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

Subhead	Less/(More) than provided £'000	Explanation
A.1.	176	In addition to the amount expended under this subhead a sum of £114,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
A.7.	33	The saving is due to anticipated expenditure on the hiring of consultants in connection with the Efficiency Audit Group review not materialising. In addition to the amount expended under this subhead a sum of £8,300 was received from the Strategic Management Fund, Subhead C. of the Vote for the Office of the Minister for Finance.
B.	4,331	In addition to the amount expended under this subhead a sum of £4,220,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
E.	2	In addition to the amount expended under this subhead a sum of £7,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
F.	185	In addition to the amount expended under this subhead a sum of £653,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45).
G.	474	The saving is due to the purchase of certain stores not proceeding as had been anticipated and to the delayed delivery of web equipment.
H.	(4,173)	The excess is due to the payment of VAT on a CASA aircraft, which was delivered earlier than expected, and to expenditure on aircraft spares and maintenance being higher than anticipated.
I.	942	The saving is due to the late delivery of patrol vehicles which had been ordered.
J.	(522)	The excess is due to increased expenditure on satellite monitoring equipment for fishery protection and on the general maintenance of vessels.
M.	(158)	The excess is due to increased expenditure in respect of software licences and cabling arising from the expansion of the computer network in accordance with the Information Technology Plan.
N.	(290)	The excess is due to the provision of a new Air Corps uniform and to expenditure on items of uniform clothing being higher than anticipated.
P.	(90)	The excess is due to increased expenditure on barrack services items including furniture and sports equipment.
Q.	(264)	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, which requirements are difficult to forecast.
T.	381	The saving is due to a reduction in the requirement of aviation fuel for Air Corps aircraft.
V.	2,542	The saving is due to progress on certain building works being slower than anticipated and to the commencement of other projects not proceeding as had been expected.

W.	18	The saving is due to the proposed purchase of two sites for military checkpoints not being pursued.
Y.	(56)	The excess is due to an increase in the number and costs of training courses, including third level courses of education, attended by members of the Permanent Defence Force.
AA.	(1,248)	The excess is due to Court awards and settlements in respect of compensation claims being higher than anticipated. It is not possible to forecast accurately expenditure under this heading.
CC.	(284)	The excess is due to increased expenditure on the purchase of equipment and vehicles and on the payment of grants to local authorities for the necessary maintenance of Civil Defence premises.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from United Nations in respect of overseas allowances, stores, etc.	9,000,000	9,924,473
2. Receipts from EU in respect of fishery protection costs	4,560,000	4,905,625
3. Receipts from Banks in respect of Cash Escort Services	1,500,000	1,500,000
4. Receipts from occupation of official quarters	320,000	172,691
5. Receipts from rations on repayment	1,050,000	1,034,602
6. Receipts from issues on repayment	290,000	270,441
7. Receipts for Barrack Services	35,000	27,896
8. Receipts on discharge by purchase	30,000	9,388
9. Lands and Premises:-		
(i) Revenue	<i>£125,000</i>	
(ii) Sales	<i>£300,000</i>	
	425,000	823,521
10. Sales of surplus stores	775,000	738,847
11. Refunds in respect of services of seconded officers	115,000	115,966
12. Miscellaneous	<u>150,000</u>	<u>451,981</u>
Total	<u>£18,250,000</u>	<u>£19,975,431</u>

Explanation of Variation

- 1 The surplus is due to receipts in respect of arrears of UNIFIL troop costs being higher than anticipated.
- 2 The surplus is due to payment in advance by EU in respect of costs of 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.
- 6 Receipts under this heading are difficult to forecast.
- 8 The number of personnel purchasing their discharge was less than anticipated.
- 9(a) The surplus is due to revenue from lettings in respect of Departmental properties being greater than expected.
- 9(b) The surplus is due to the sale of property being completed earlier than anticipated.
- 12 It is not possible to forecast accurately receipts under this heading.

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6. COMMITMENTS

Commitments to be met in years subsequent to the year of account of foot of various Subheads - £12,697,000

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	7,153	5	-	-
Overtime and extra attendance	638,356	655	11	8,081
Shift and roster allowances	-	-	-	-
Miscellaneous*	6,825	8	-	-
Total extra remuneration	652,334	668	11	8,081

* Amounts of £5,583 and £1,242 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. LOSSES STATEMENT

Damage to two military vehicles in which negligence on the part of military personnel was proven resulted in a loss of £12,351 (S.4/34/49). £12,351

Damage to two naval vessels in which there was no negligence on the part of military personnel resulted in a loss of £12,803 (S.4/34/49). £12,803

Fourteen cases involving loss or damage to stores and equipment for which negligence could not be attributed to any person (S.4/34/49, S.4/11/62 and S.4/25/56). £20,772

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £85,000 is included in the Defence Estimate for 1995.

This account includes the sum of £35,359 in respect of the remuneration of a military officer on loan to the Army Pensions Board (S.4/30/40 and S.4/11/58).

This account includes the sum of £56,061 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 £2,128,431 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 £52,836 in respect of the remuneration of military officers seconded to the valuation and Ordnance Survey Office.

This account includes the sum of £163,794 in respect of the remuneration of military officers seconded to GOAL. (S.4/12/79).

This account includes the sum of £17,256 in respect of the remuneration of military personnel seconded to Concern.

This account includes the sum of £605,307 in respect of the remuneration of travel costs of military personnel working with EU Missions (E.144/6/91).

This account includes the sum £39,383 in respect of the remuneration and travel costs of a military officer on loan to the Conference on Security and Co-operation in Europe (S.4/11/58).

This account includes the sum of £51,960 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 £38,296 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 £32,500 in respect of establishment and administration costs for the Reserve Defence Force Representative Association and a sum of £10,990 in respect of the renovation of offices 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 Garda personnel.

Air Corps helicopters and aircraft were provided without charge to Health Boards for ambulance missions (S.72/7/75).

10. MISCELLANEOUS ACCOUNT

Coiste an Asgard (Grant-in-Aid) Account Account of Receipts and Payments for year ended 31st December 1994

	£
Balance on 1st January 1994	114,084
Grant-in-Aid 1994 (Subhead EE)	300,000
Other Receipts - Cruise fees, etc.	98,239
	<u>512,323</u>
Expenditure, 1994	427,332
Balance on 31st December 1994	<u>£84,991</u>

S. Ó BROSNACHÁIN,
Oifigeach Cuntasalochta,
AN ROINN COSANTA,
31 Marta 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Defence for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
ARMY PENSIONS BOARD			
A. Salaries, Wages and Allowances	59	55	-
PENSIONS, ALLOWANCES, ETC.			
B. Wound and Disability Pensions and Gratuities, etc.	3,730	3,569	-
C. Allowances and Gratuities to Dependents, etc.	4,760	4,877	-
D. Military Service Pensions	255	257	-
E.1. Defence Forces (Pensions) Schemes	44,970	44,530	-
E.2. Payments in respect of transferred service	400	325	-
F. Compensation for death or personal injuries sustained by Members of the Local Defence Force	24	24	-
G. Special Allowances under the Army Pensions Acts to persons awarded Medals	552	561	-
H. Medical Appliances, Travelling and Incidental Expenses	25	54	-
I. Special Compensation - United Nations Force	100	102	-
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	800	654	-
K. Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	85	49	-
Gross Total	55,760	55,057	-
<i>Deduct:-</i>			
L. Appropriations in Aid	2,785	2,600	-
Net Total	52,975	52,457	-

SURPLUS TO BE SURRENDERED:-

£517,790

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Debit Balance (Defence Vote)		6
PMG Balance & Cash	1,620	
Less Orders Outstanding	<u>913</u>	707
Exchequer Grant Undrawn		<u>625</u>
		1,338
Less Current Liabilities		
Due to State (PAYE, PRSI, Income Tax, Withholding Tax)	785	
Other Credit Balances (VHI, Staff Associations)	35	
Surplus to be Surrendered	<u>518</u>	<u>1,338</u>
Net Current Assets – Deficiency		<u>NIL</u>

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

Subhead	Less/(More) than provided £'000	Explanation
E.2.	75	It is not possible to estimate accurately the extent to which payments in respect of transferred service of former members of the Permanent Defence Force will arise.
H.	(29)	The expenditure under this subhead was more than anticipated due to the payment of arrears of fees to the Pensions Board.
J.	146	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.	36	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.

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	2,537,730
2. Recoveries of overpayments	50,000	49,815
3. Recoveries in respect of pension liability	4,000	4,444
4. Payments received in respect of transferred service.	30,000	8,166
5. Miscellaneous	<u>1,000</u>	<u>-</u>
	<u>£2,785,000</u>	<u>£2,600,155</u>

Explanation of Variation

- The total of contributions to the Pension Schemes for the categories concerned is difficult to forecast accurately.
- 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. MISCELLANEOUS ITEM

Liabilities in regard to pensions were not accrued including:

- (i) estimated amount of £10,000 in respect of legal costs awarded in a judicial review of a pension case (Subhead H);
- (ii) estimated amounts of £1,350 and £370 respectively in respect of medical appliances/fees and travel warrants issued to pensioners (Subhead H).

5. LOSSES STATEMENT

307 cases of overpayment of pensions/allowances resulted in a gross loss of £19,894 of which £9,300 was recovered (P19/4/65; P19/1/79 and S4/34/49).

S. Ó BROSNACHÁIN
 Oifigeach Cuntasálocht
 AN ROINN COSANTA
 30 Marta 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 1994 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 1994.

JOHN PURCELL
 Comptroller and Auditor General.

APPROPRIATIONS IN AID	
Estimated	Actual
£2,700,000	£2,527,130
50,000	49,812
4,000	4,444
30,000	2,166
1,000	
<u>£2,785,000</u>	<u>£2,603,952</u>

FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	25,382	25,724	-
A.2. Travel and Subsistence	3,191	3,422	112
A.3. Incidental Expenses	2,301	2,231	46
A.4. Postal and Telecommunications Services	911	1,018	89
A.5. Office Machinery and other Office Supplies	1,861	1,690	96
A.6. Office Premises Expenses	6,595	6,096	49
OTHER SERVICES			
B. Repatriation and Maintenance of Distressed Irish Persons abroad	65	48	3
C. Support for Irish Immigrant Groups in U.S.	150	150	-
D. Information Services	180	86	9
E. Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid)	10	10	-
F.1. North-South and Anglo-Irish Co-operation	240	241	-
F.2. International Fund for Ireland	98	98	-
G.1. Cultural Relations with Other Countries (Grant-in-Aid) (National Lottery Funded)	250	250	-
G.2. Cultural relations with Other Countries	150	150	4
H. Irish-American Economic Advisory Board	20	19	-
I. World Cup 1994 - Promotion and Support Activities	150	150	-
J. Funds for Irish College in Paris	30	30	-
Gross Total	41,584	41,413	408
<i>Deduct:-</i>			
K. Appropriations in Aid	566	878	57
Net Total	41,018	40,535	351

SURPLUS TO BE SURRENDERED:-

£482,964

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

1. The reporting period for the Department is the year ended 31 December 1994. 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 liabilities incurred and accrued income due relate to the Department's headquarters only.

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		530
Accrued Income		57
Prepayments		385
Other Debit Balances:		
Mission Accounts		7,420
Government Departments Accounts		478
Imprest and Personal Suspense Accounts		489
Other suspense Accounts		269
Exchequer Grant Undrawn		337
		<u>9,965</u>
Less Current Liabilities		
PMG Balance & Cash	5,156	
Orders Outstanding	660	
Due to State (PAYE, PRSI etc.)	1,688	
Accrued Expenses	408	
Other Credit Balances:		
Salary-Related Suspense Accounts	79	
Foreign Salary Advances Suspense Account	902	
Other Suspense Accounts	25	
Surplus to be Surrendered	<u>483</u>	<u>9,401</u>
Net Current Assets – Surplus		<u><u>564</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Land and Buildings ¹	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	4,564	1,667	5,309	11,540
Additions	411	533	392	1,336
Assets Retired or Disposed of	-	-	-	-
Revaluations	<u>22,176</u>	-	-	<u>22,176</u>
Gross Assets at 31 December 1994	27,151	2,200	5,701	35,052
Cumulative Depreciation to 31 December 1994	-	<u>440</u>	<u>2,661</u>	<u>3,101</u>
Net Assets	<u>27,151</u>	<u>1,760</u>	<u>3,040</u>	<u>31,951</u>

Note:

1. 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	£9,870,000	£10,103,630

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

Subhead	Less/(More) than provided £'000	Explanation
B.	17	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 of £100,000 to meet the costs of producing a new edition of "Facts About Ireland". The saving arose mainly because the major printing/production costs were not incurred before year-end.

6. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Refunds in relation to Ireland House, New York	168,000	244,209
2. Repayment of Repatriation and Maintenance Advances	30,000	32,197
3. VAT refunds to Irish Missions abroad.	50,000	86,214
4. Recoupment by EU of certain travelling expenses	117,000	276,927
5. Miscellaneous	<u>201,000</u>	<u>238,343</u>
Total	<u>£566,000</u>	<u>£877,890</u>

Explanation of Variation

1. Higher than anticipated refunds in relation to Ireland House (extra £76,209) arising mainly from the receipt in 1994 of refunds of £74,864 outstanding from 1993.
3. Higher than anticipated VAT refunds on purchases made by Irish missions abroad (extra £36,214).
4. Higher than expected refunds of travelling expenses from the EU (extra £159,927) due to (i) significantly higher EU refundable travel in 1994 and (ii) the receipt in that year of outstanding refunds relating to 1993.
5. Higher than anticipated miscellaneous receipts (extra £37,343). These receipts, which vary from year to year, are difficult to forecast accurately.

7. COMMITMENTS

The estimated total figure for commitments is £5,718,516, inclusive of property rental payments abroad in 1995 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	94,538	124	-	-
Overtime and extra attendance	292,039	307	8	8,518
Shift and roster allowances	-	-	-	-
Miscellaneous	59,511	104	-	-
Total extra remuneration	446,088	412*	8	8,518

* 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 carry over of £333,000 was included in the Estimate for 1994 and distributed between Subheads A1, A2, A3 and A5.

A drawdown of £259,000 was received from Vote 45 - Increases in Remuneration and Pensions.

A drawdown of £5,000 was received from the Department of Finance in respect of training.

£64,574 (including legal fees of £11,040) was paid in an out of court settlement of a claim against the Department (S.71/4/93).

10. MISCELLANEOUS ACCOUNTS

Repatriation Advances

	£	£
Balance outstanding 1st January 1994		172,884
Advances, 1994 (Subhead B.)		48,126
		<u>221,010</u>
Amount recovered (Subhead K.)	32,197	
Write offs	<u>198</u>	32,395
Balance outstanding 31st December 1994		<u>£188,615</u>

11. NATIONAL LOTTERY FUNDING

Subhead G.1., with an outturn of £249,979 is totally lottery-funded.

NOEL DORR
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 1994 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 1994. Attention is drawn to paragraph 50 of the report for 1994 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Outturn	Liabilities / Accrued
	Provision		Income
	£'000	£'000	£'000
A. Contributions to International Organisations	7,500	6,562	356
B. Conference on Security and Co-operation in Europe	140	132	-
C. Payment to Grant-in- Aid Fund for Bilateral and other Aid (Grant-in-Aid)	27,000	24,706	-
D. Agency for Personal Service Overseas (Grant-in-Aid)	7,000	7,000	-
E. Emergency Humanitarian Assistance	4,000	5,804	-
F. Payments to International Funds for the benefit of Developing Countries	7,500	7,880	-
G. Voluntary Contributions to United Nations Development Agencies	4,500	4,496	-
H. Refugee Agency (Grant-in-Aid)	177	145	-
I. Assistance to Eastern Europe	180	187	-
Gross Total	57,997	56,912	356
<i>Deduct:-</i>			
J. Appropriations in Aid	200	97	-
Net Total	57,797	56,815	356

SURPLUS TO BE SURRENDERED:- £981,502

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Bilateral and Other Aid Fund (Grant-in-Aid) Deficit Account		1,804
PMG Balance	574	
Less Orders Outstanding	<u>1,120</u>	(546)
Exchequer Grant Undrawn		<u>602</u>
		1,860
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	28	
Accrued Expenses	356	
Bilateral and Other Aid Fund (Grant-in-Aid) Account	850	
Surplus to be Surrendered	<u>982</u>	<u>2,216</u>
Net Current Assets – Deficiency		<u>(356)</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.	938	Certain mandatory assessments for UN peacekeeping operations, the amounts and time of which are difficult to forecast, were either less than had been anticipated or were not presented for payment prior to 31st December 1994. Equally, Ireland's 1995 assessment for GATT/World Trade Organisation, due as at 1 January 1995, was not received in the Department prior to year-end.
C.	2,294	Due to excess expenditure on Subheads E, F and I and a deficiency in Appropriations-in-Aid realised, action was taken to curtail expenditure on this Subhead.
E.	(1,804)	The excess expenditure arose from a decision of the Government to allocate additional money for the relief effort in response to the humanitarian crisis in Rwanda. The excess expenditure was offset by virement from Subhead C with the prior approval of the Department of Finance.
F.	(380)	The excess expenditure arose because the European Commission called for a higher than anticipated amount for replenishment of the European Development Fund (Lomé Convention). The excess expenditure was offset by savings elsewhere within the Subhead and by virement from Subhead C with the prior approval of the Department of Finance.
H.	32	The calls for funds from the Refugee Agency were reduced due to the costs of moving to new premises being less than expected and because of lower than anticipated staffing costs.

3. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Sale of Vehicles <i>etc.</i>	<u>£200,000</u>	<u>£97,075</u>

Explanation of Variation

Realised receipts were less than anticipated because of lower than expected vehicle sales and because there were no receipts from a co-financing project with the World Bank which had been terminated. The shortfall in receipts was offset by savings from Subhead C.

4. MISCELLANEOUS ITEMS

Expenditure - Subhead A

	£
Council of Europe	730,789
Organisation for Economic Co-operation and Development	368,874
United Nations	5,199,105
United Nations Industrial Development Organisation	136,418
Inter-Governmental Legal Bodies	20,219
EU Monitor Mission in former Yugoslavia	71,722
Preparatory Commission for the Organisation for the Prohibition of Chemical Weapons	<u>34,778</u>
Total	<u>£6,561,905</u>

Expenditure - Subhead G

	£
United Nations Children's Fund	750,022
United Nations Development Programme	925,017
United Nations High Commissioner for Refugees	850,017
United Nations Relief and Works Agency	300,017
United Nations Trust Fund for Victims of Torture	20,007
United Nations Voluntary Fund for Womens Development	45,007
United Nations Fund for Technical Cooperation in the field of Human Rights	30,007
United Nations Volunteers	250,007
United Nations Population Fund	150,010
South African Trust Fund for Education and Training	50,007
United Nations Trust Fund for Electoral Assistance	35,007
World Food Programme	500,007
United Nations Centre for Human Rights in Cambodia	25,000
United Nations Institute for Training and Research	90,000
Voluntary Fund to enable Developing Countries to participate in negotiations for a Desertification Convention	50,015
WHO Tuberculosis Programme	166,230
Children's Vaccine Initiative	125,007
Special Programme for Research and Training in Tropical Diseases	100,007
Voluntary Trust for Small Island Developing States	10,018
Voluntary Fund for Climate Change Convention	10,015
Voluntary Fund for Yugoslavia War Crimes Tribunal	15,033
Total	<u>£4,496,457</u>

5. MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account
Account of Receipts and Payments during year ended 31st December 1994

	£
Balance on 1st January 1994	NIL
Grant-in-Aid	24,705,691
Total	<u>24,705,691</u>
Less	
Expenditure 1994	(23,856,160)
Balance on 31st December 1994	<u>849,531</u>

NOEL DORR
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-Operation for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

SOCIAL WELFARE

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for certain grants including a grant-in-aid.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	73,300	72,468	-
A.2. Travel and Subsistence	2,060	2,201	70
A.3. Incidental Expenses	3,220	2,732	240
A.4. Postal and Telecommunications Services	7,800	7,042	193
A.5. Office Machinery and other Office Supplies	8,600	7,563	103
A.6. Office Premises Expenses	3,300	3,492	372
A.7. Consultancy Services	3,850	4,510	39
A.8. Payments for Agency Services	22,334	22,241	509
SOCIAL INSURANCE			
B. Payment to the Social Insurance Fund under Section 7(9) of the Social Welfare (Consolidation) Act, 1993	56,200	47,800	-
SOCIAL ASSISTANCE			
C. Old Age and Blind Pensions (Non-Contributory)	317,500	319,076	-
D. Child Benefit	267,000	265,469	-
E. Unemployment Assistance			
<i>Original</i>	<i>£797,400,000</i>		
<i>Supplementary</i>	<i><u>10,000,000</u></i>		
	807,400	799,529	-
F. Lone Parent's Allowance	172,600	170,493	-
G. Widows' and Orphans' Non-Contributory Pensions	56,300	56,509	-
H. Pre-Retirement Allowance	60,200	58,906	-
I. Social Assistance and other Allowances	6,400	6,379	-
J. Family Income Supplement	21,500	20,825	-
K. Carer's Allowance	14,500	14,370	-
L. Supplementary Welfare Allowances	120,800	120,952	-
M. Miscellaneous Grants	147,100	147,204	11,615
N. Grant to the Combat Poverty Agency (Grant-in-aid)	1,612	1,612	-
O. Grants for Community and Voluntary Service (<i>National Lottery Funded</i>)	4,730	4,728	-
P. Grants for Community and Voluntary Service (Exchequer Funded)			
<i>Original</i>	<i>£2,500,000</i>		
<i>Supplementary</i>	<i><u>2,000,000</u></i>		
	4,500	4,683	-

Vote 40

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
R. Extra Statutory Grants	-	209	-
S. Losses	-	6	-
Gross Total			
Original	£2,170,806,000		
Supplementary	<u>12,000,000</u>	2,182,806	2,160,999
			13,141
<i>Deduct:-</i>			
Q. Appropriations in Aid	73,926	73,539	233
Net Total			
Original	£2,096,880,000		
Supplementary	<u>12,000,000</u>	2,108,880	2,087,460
			12,908

SURPLUS TO BE SURRENDERED:-

£21,419,906

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		740
Accrued Income		233
Prepayments		4,762
PMG Balance & Cash ¹	25,927	
Less Orders Outstanding	<u>7,889</u>	18,038
Exchequer Grant Undrawn		<u>10,987</u>
		34,760
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	2,594	
Accrued Expenses	13,141	
Other Credit Balances ²	5,011	
Surplus to be Surrendered	<u>21,420</u>	<u>42,166</u>
Net Current Assets – Deficiency		<u>(7,406)</u>

1. PMG balance plus balances held in Suspense Accounts e.g. An Post, Local Offices.

2. Balances held in Suspense Accounts e.g. VHI, Advances from Social Insurance Fund in respect of Unemployment Benefit.

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	15,269	6,916	22,185
Additions	5,483	414	5,897
Assets Retired or Disposed of	(4)	-	(4)
Revaluations	-	-	-
Gross Assets at 31 December 1994	20,748	7,330	28,078
Cumulative Depreciation to 31 December 1994	<u>12,196</u>	<u>3,469</u>	<u>15,665</u>
Net Assets	<u>8,552</u>	<u>3,861</u>	<u>12,413</u>

3. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	£23,494
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4. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than provided £'000	Explanation	
B.	8,400	Payments out of Subhead B in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year. The saving was mainly due to lower than expected expenditure on short-term benefits and on Redundancy and Insolvency payments.	
R.	(209)	Grants were made on the grounds of equity in cases of non-contributory old age pensions, child benefit, widows and orphans non-contributory pensions, social assistance allowances, carers allowances, pre-retirement allowances and lone parents allowances where payment was not practicable within the prescribed periods (S.88/1/48).	
S.	(6)	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)	2,362
		2. Cash losses sustained in robberies at Local Offices (S.73/17/91)	3,020
		3. Bank shortages (S.73/09/92)	<u>559</u>
			<u>5,941</u>

Vote 40**5. APPROPRIATIONS IN AID**

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from the Social Insurance Fund	69,400,000	67,800,000
2. Recoveries of Social Assistance overpaid	2,300,000	3,410,525
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	1,700,000	1,489,693
4. Recoupment in respect of staff on loan to outside bodies	200,000	171,298
5. Recoupment by EU of certain travelling expenses (Subhead A.2.)	50,000	61,121
6. Receipts under "Liability to Maintain Family" provisions in part IX of the Social Welfare (Consolidation) Act, 1993	200,000	259,951
7. Miscellaneous	<u>76,000</u>	<u>346,675</u>
Total	<u>£73,926,000</u>	<u>£73,539,263</u>

Explanation of Variation

2,3,4,5 and 6. - Receipts under these headings cannot be accurately forecast.

7. - The increase is mainly due to fees obtained for consultancy support provided by the Department of Social Welfare and received in 1994.

6. COMMITMENTS

Commitments likely to materialise in subsequent years amount to £4,291,730

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	311,491	272	-	-
Overtime and extra attendance	2,415,614	3,096	38	11,436
Shift and roster allowances	108,798	60	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	2,835,903	3,428	38	11,436

8. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry forward from 1994 of savings of £3,080,000 is included in the estimates for 1995.

Payments totalling £5,700 were made to fifty five officers under the Input Scheme (DPS.6/84).

Payments totalling £24,213 in respect of legal expenses and damages were made to three officers who sustained personal injuries while on departmental property (S.73/21/80).

Ex-gratia payments totalling £13,877 were made to forty six officers serving at provincial locations who were required to take up duty in Dublin for an initial period prior to decentralisation (E.105/5/90).

£12,000 was received from the Training Initiatives Fund in respect of training.

A Clerical Assistant in Limerick Local Office resigned following suspension from duty when a fraud involving £1,403 was uncovered. He repaid the full amount to the Department prior to his suspension.

A fraud involving £6,359 was uncovered in the Pension Services Office. The fraud occurred as a result of false claims for Retirement Pension. Investigations to identify the perpetrator/s are continuing.

Recoveries of Assistance overpayments amounting to £3,410,525 in cash refunds and by withholding from Social Insurance Fund (benefit) entitlements have been accounted for under subhead Q. In addition, recoveries amounting to £700,954 were made by deductions from assistance entitlements.

The summary position on assistance overpayments at 31st December 1994 was as follows:

	£	£
Overpayments outstanding at 1st January 1994	18,350,954	
Net Overpayments recorded in 1994	<u>10,953,679</u>	29,304,633
<i>Less:</i>		
Amounts recovered in 1994	4,111,479	
Amounts written-off in 1994 as irrecoverable	<u>4,843,715</u>	<u>8,955,194</u>
Overpayments outstanding at 31st December 1994		<u>20,349,439</u>

9. NATIONAL LOTTERY FUNDING

Subhead O. - Grants for Community and Voluntary Service

O.3.- Grants for Respite Care - £500,000

Organisations which received amounts of £5,000 or more	£
Alzheimer Society, Sligo	8,000
Alzheimer Society, Waterford	10,000
Ardee Day Care Centre, Louth	20,000
Barrett Cheshire Home, Dublin 2	5,000
Brothers of Charity Services, Waterford	10,000
Brothers of Charity Southern Services, Kerry	5,000
Cara Cheshire Home, Dublin 20	5,000
Charleville and District Association for the Handicapped, Co. Cork	8,000
Clare Federation for the Mentally Handicapped	6,000
Co. Wexford Respite Care Fund	5,000
Coolock Day Care Centre, Dublin 17	5,000
Dundalk Parents & Friends of the Mentally Handicapped, Co. Louth	20,000
Friends of Clogher House, Monaghan	20,000
Gallagher House Resource Centre, Sligo	5,000
Huntington's Disease Association Ireland, Dublin 7	5,000
Irish Association of Spina Bifida & Hydrocephalus, Wexford	5,000
Irish Institute for the Brain Injured, Co. Laois	20,000
KARE, Co. Kildare Association of Parents & Friends of Mentally Handicapped	5,000
Kerry Parents & Friends of Mentally Handicapped	10,000
Longford Co. Association for the Mentally Handicapped	6,000
Longford Hospice Homecare	5,000
Multiple Sclerosis Cavan	6,000
National Association of Cerebral Palsy, Cork	10,000
Northwest Parents & Friends Association of Mentally Handicapped, Sligo	5,000

Vote 40

	£
Rehabilitation Institute, Dublin 4	25,000
SOFT, Co. Roscommon	5,000
Soroptimist International Project, Clare	30,000
St. Claire's Day Care Centre, Wexford	12,450
St. John of God Services, Co. Dublin	5,000
St. Mary of the Angels, Kerry	5,000
St. Michael's House, Dublin 14	75,000
St. Patrick's Day Centre, Co. Kerry	5,000
St. Raphael's, St John of God Brothers, Co. Kildare	5,000
Western Care Association, Mayo	10,000

O.5. Special Once-off Grants to Voluntary Organisations - £1,258,450

Organisations which received amounts of £5,000 or more	£
Action Inishowen, Carndonagh, Co. Donegal	20,000
Aontas, Dublin 2	50,000
Bantry Community Industries, Co. Cork	35,000
Barnardos, Dublin 8	40,000
Bawnogue Community Centre, Dublin 22	25,000
Capuchin Centre for Homeless Men, Dublin 7	25,000
Cheshire Foundation in Ireland, Dublin 4	25,000
Community Action Network, Dublin 1	50,000
Crosscare, Dublin 3	40,000
Energy Action, Dublin 1	50,000
Forum, Letterfrack, Galway	30,000
Inishbofin Development Association, Co. Galway	50,000
Irish Congress of Trade Unions, Dublin 4	40,000
Irish National Organisation of the Unemployed, Dublin 2	24,000
Irish Red Cross, Dublin 2	50,000
Irish Wheelchair Association, Dublin 3	50,000
Loughboy Area Resource Centre, Kilkenny	10,000
Mountview Youth and Family Centre, Dublin 15	15,000
Moyvalley Resources, Ballina, Co. Mayo	20,000
National League of the Blind of Ireland, Dublin 2	50,000
Order of Malta Ambulance Corps Headquarters, Dublin 4	30,000
Parentline, Dublin 7	25,000
People in Need Trust, Dublin 2	78,500
Poverty 3, Dublin 8	16,000
St Francis Hospice Home Care Service, Dublin 5	25,000
St Michael's House, Dublin 14	30,000
Schizophrenia Association of Ireland, Dublin 2	20,000
Shanty Educational Project, Brittas, Co. Dublin	20,000
Tallaght Child Care Project, Dublin 24	20,000
Threshold, Dublin 7	20,000
Wallaroo Preschool, Cork	15,000
Women's Aid, Dublin 7	40,000
National Federation of Refuges for Abused Women and their Children, Dublin 11	25,000
Bray Women's Refuge, Wicklow	10,000
Aoibhneas, Dublin 11	15,000
Adapt House, Limerick	5,000
Letterkenny Women's Refuge, Donegal	20,000
Adapt Refuge, Kerry	15,000
Cuanlee, Cork	5,000
Priorswood Youth Group Project, Dublin 5	20,000
Rosemount Girls Hostel, Limerick	10,000
Mid-Western Health Board, Limerick	5,000
St Francis Training Centre, Cork	20,000
Southern Health Board, Cork	10,000
Streetline, Dublin 8	17,000
Athlone Streetwise, Westmeath	10,000
Tullamore Housing Association, Offaly	5,000

O.6. Grants for Community Development - £2,450,000

Organisations which received amounts of £5,000 or more	£
Ballymun Community Action Programme, Dublin 11	52,005
Greater Blanchardstown Development Project, Dublin 15	50,625
Inner City Renewal Group, Dublin 1	50,625
Action Inishowen Ltd., Camdonagh, Co. Donegal	52,670
We The People, Knocknaheeny, Cork	60,000
Mayfield Integrated Community Development Project, Cork	50,625
North Clondalkin Community Development Project, Dublin 22	50,625
Parents Alone Resource Centre, Coolock, Dublin 5	50,625
Ringsend Action Project, Dublin 4	45,000
St Andrew's Resource Centre, Dublin 2	45,000
South Inner City Community Development Association, Dublin 8	50,625
South West Wexford Community Development Project	50,625
Tallaght Partnership, Dublin 24	105,000
St Fergal's Resource Centre, Bray, Co. Wicklow	48,000
Moy Valley Resources, Ballina, Co. Mayo	25,000
Darndale Community Development Project, Dublin 5	50,000
Ballybeg Community Development Project, Waterford	50,000
Bantry Community Resource Centre, Cork	50,000
Loughboy Area Resource Centre, Kilkenny	60,000
Mountwood/Fitzgerald Park Community Development Company, Dublin	50,000
Áit na nDaoine, Dundalk, Co. Louth	45,000
Cox's Demesne Youth & Community Project, Dundalk, Co. Louth	25,000
Athy Community Development Project, Co. Kildare	50,000
Lifford/Clonleigh Resource Centre, Co. Donegal	45,000
West Clare Community Development Resource Centre	45,750
Finglas South Community Development Programme, Dublin 11	45,000
Westside Resource Centre, Galway	45,000
Mahon Community Development Programme, Cork	45,000
St Michael's Estate Family Resource Centre, Dublin 8	35,000
North Wall Women's Centre, Dublin 1	35,000
Little Bray Family Resource Centre, Co. Wicklow	35,000
Ronanstown Women's Group, Dublin 22	35,000
Tuam Resource Centre, Galway	30,000
CANWIC, Dublin 7	22,500
Ballyphehane/Togher Community Development Project, Cork	30,000
Cherry Orchard Community Development Project, Dublin 10	22,500
Priorswood Community Development Programme, Dublin 15	30,000
Tullamore Travellers Movement, Co. Offaly	28,000
Irish Wheelchair Association, Dublin 3	30,000
Forum, Connemara, Co. Galway	50,000
Dublin Travellers Education and Development Group	47,000
PAUL Partnership, Limerick	50,000
Lourdes Youth & Community Services, Dublin 1	50,000
Quarryvale Community House, Dublin 22	20,000
Tralee Community Development Project, Co. Kerry	20,000
Athlone Community Development Project, Co. Westmeath	20,000
Faranree Development Group, Cork	5,000
Ferns Diocesan Youth Service, Wexford	5,000
Ballymun Community & Family Training Agency, Dublin 11	15,000
Women in Community Development, Louisburgh, Co. Mayo	15,000
Louisburgh Hall Committee, Co. Mayo	20,000
Community Connections, Blacklion, Co. Cavan	10,000
Focus Ireland, Dublin 8	20,000
Matt Talbot Community Trust, Dublin 10	25,000
Clondalkin Travellers Development Group, Dublin 22	10,000
Clare Island Development Association, Co. Mayo	5,000
Inisbofin Development Association, Co. Galway	5,000
Partners, Dublin 1	20,000

	£
Cork Community Development Institute	25,000
Meitheal, Dublin 8	12,500
Hollywell Trust, Derry	5,000
Women's Community Project Association, Mullingar, Co. Westmeath	20,000
Blanchardstown Homestart, Dublin 15	35,000
Clarecare, Ennis	25,000
Boyle Area Family Ministry, Co. Roscommon	20,000
Ballyboden Family Resource Centre, Dublin 16	15,000
Cherry Orchard Family Resource Centre, Ballyfermot	15,000
Killinarden Family Resource Centre, Dublin 24	15,000
Ballynantybeg Family Resource Centre, Limerick	15,000
Knockanrawley Family Resource Centre, Co. Tipperary	27,950
Kilnamanagh Family Resource Centre, Dublin 24	15,000
Baldoyle Community Family Resource Centre, Dublin 5	15,000
City Quay Family Resource Centre, Dublin 2	15,000
St Matthew's Social Services Centre, Dublin 8	15,000
Balally Family Support Centre, Dublin 16	15,000

O.7. Grant to the Steering Committee for the International Year of the Family - £320,000

	£
Steering Committee International Year of the Family, 4 Fitzwilliam Place, Dublin 2	320,000

O.8. Grants for lone parents, back-to-work and second chance education initiatives - £200,000

Organisations which received amounts of £5,000 or more

	£
Áit na nDaoine, Dundalk, Co. Louth	5,000
Blanchardstown Homestart, Dublin 15	5,000
Bray Community Project, Wicklow	5,000
Cherish, Dublin 2	10,000
Connolly Information Centre for the Unemployed, Dublin 8	5,000
Kerry Diocesan Youth Service, Tralee	5,000
Mothers Alone, Cork	5,000
National Association for Parent Support, Co. Laois	20,000
Parents Alone, Limerick	20,000
South Tipperary Lone Parents Initiative, Clonmel	5,000
St Vincent's Trust, Dublin 1	5,500

E. McCUMISKEY
Accounting Officer
DEPARTMENT OF SOCIAL WELFARE
31st March 1995.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social Welfare for 1994 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 1994. Attention is drawn to paragraphs 51 to 55 of the report for 1994 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

HEALTH

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£8,471,000		
<i>Supplementary</i>	<u>38,000</u>	8,509	8,208
			(4)
A.2. Travel and Subsistence			
<i>Original</i>	£497,000		
<i>Supplementary</i>	<u>4,000</u>	501	475
			3
A.3. Incidental Expenses			
<i>Original</i>	£355,000		
<i>Supplementary</i>	<u>100,000</u>	455	506
			26
A.4. Postal and Telecommunications Services		330	412
			46
A.5. Office Machinery and other Office Supplies			
<i>Original</i>	£760,000		
<i>Supplementary</i>	<u>5,000</u>	765	761
			100
A.6. Office Premises Expenses		250	267
			28
A.7. Consultancy Services		550	535
			24
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>	£1,036,672,000		
<i>Supplementary</i>	<u>7,387,000</u>	1,044,059	1,012,124
			99,184
B.2. Grants to Health Boards in respect of expenditure on cash allowances and cash grants			
<i>Original</i>	£151,563,000		
<i>Supplementary</i>	<u>16,344,000</u>	167,907	167,907
			-
B.3. Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board			
<i>Original</i>	£241,918,000		
<i>Supplementary</i>	<u>3,383,000</u>	245,301	245,301
			-
B.4. Grants on behalf of Health Boards to certain other Health Bodies			
<i>Original</i>	£482,318,000		
<i>Supplementary</i>	<u>2,250,000</u>	484,568	506,557
			55,280
B.5. Payments to Health Agencies in respect of balances of grants for years prior to 1994		225,415	235,611
			-

Vote 41

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
B.6. Grants to Research Bodies			
<i>Original</i>	<i>£2,303,000</i>		
<i>Supplementary</i>	<u><i>66,000</i></u>	2,369	2,369
B.7. Grants to Health Agencies and other similar organisations (National Lottery Funded)	18,912	18,912	-
OTHER SERVICES			
C. Superintendent and District Registrars	7	5	-
D. Expenses in connection with the World Health Organisation and other International Bodies	530	631	-
E. Statutory Inquiries	1	-	-
F. Developmental, Consultative and Advisory Bodies	3,281	2,891	7
G.1. Payments in respect of disablement caused by Thalidomide	127	125	-
G.2. Payments in respect of persons claiming to have been damaged by vaccination	1	-	-
H. Dissemination of information on health and health services	1,599	1,639	238
I. Vaccine Lymph Supply	4	1	-
CAPITAL SERVICES			
J.1. Building, Equipping and Furnishing of Hospitals and other Health Facilities			
<i>Original</i>	<i>£46,070,000</i>		
<i>Supplementary</i>	<u><i>2,000,000</i></u>	48,070	48,070
J.2. Building, Equipping and Furnishing of Health Facilities (National Lottery Funded)	11,100	11,100	-
J.3. Information systems and related services for Health Agencies	6,000	6,000	-
Gross Total			
<i>Original</i>	<i>£2,239,034,000</i>		
<i>Supplementary</i>	<u><i>31,577,000</i></u>	2,270,611	2,270,407
<i>Deduct:-</i>			
K. Appropriations in Aid			
<i>Original</i>	<i>£242,290,000</i>		
<i>Supplementary</i>	<u><i>11,000,000</i></u>	253,290	255,195
Net Total			
<i>Original</i>	<i>£1,996,744,000</i>		
<i>Supplementary</i>	<u><i>20,577,000</i></u>	2,017,321	2,015,212

SURPLUS TO BE SURRENDERED:-

£2,108,887

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of these Accounts.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Liabilities/Accrued Income

- (i) The General Medical Services (Payments) Board receives a cash allocation each year (Subhead B3) 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 insured persons for 1994. This sum is not included as accrued income under Appropriations-in-Aid (Subhead K) as the amount due has yet to be computed and agreed.

Valuation of Assets: Land and Buildings

In accordance with Accounting Policies, premises occupied by the Department of Health at Hawkins House, Joyce House and O'Connell Bridge House have not been included in the Statement of Capital Assets as the buildings are vested in/rented by the Office of Public Works.

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. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		92
Accrued Income		14,734
Prepayments		21
Other Debit Balances		91
PMG Balance & Cash	3,293	
Less Orders Outstanding	821	2,472
Exchequer Grant Undrawn		<u>-</u>
		17,410
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	233	
Accrued Expenses	488	
Balance due on foot of Health Agency Allocations	154,464	
Other Credit Balances	219	
Surplus to be Surrendered	2,109	157,513
Net Current Assets – Deficiency		<u>(140,103)</u>

Vote 41

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1994	1,774	1,949	3,723
Additions	486	158	644
Assets Retired or Disposed of	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1994	2,260	2,107	4,367
Cumulative Depreciation to 31 December 1994	<u>1,322</u>	<u>1,152</u>	<u>2,474</u>
Net Assets	<u>938</u>	<u>955</u>	<u>1,893</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money £10

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

Subhead	Less/(More) than provided £'000	Explanation
D.	(101)	The excess was due mainly to currency fluctuations
F.	390	The saving arose due to the delay in setting up The Food Safety Advisory Board

6. APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Receipts from health contributions			
<i>Original</i>	£189,100,000		
<i>Supplementary</i>	<u>8,000,000</u>	197,100,000	198,821,906
2. Recovery of cost of Health Services provided under regulations of the European Union			
<i>Original</i>	£50,000,000		
<i>Supplementary</i>	<u>4,000,000</u>	54,000,000	54,062,262
3. Recovery from U.K. Department of Health of their share of the cost of Leopardstown Park Hospital		350,000	269,652
4. Searches and certified copies of entries of Births, Deaths and Marriages		250,000	235,407
5. Recoupment of certain travelling expenses and subsistence allowances from the E.U., etc.		100,000	73,320
6. Miscellaneous			
<i>Original</i>	£2,490,000		
<i>Less Supplementary</i>	<u>1,000,000</u>	<u>1,490,000</u>	<u>1,732,388</u>
TOTAL			
<i>Original</i>	£242,290,000		
<i>Supplementary</i>	<u>11,000,000</u>	<u>£253,290,000</u>	<u>£255,194,935</u>

Explanation of Variation

4. The demand for certified copies of births, deaths and marriages was less than anticipated.
5. The extent of EU travel was less than anticipated.
6. The receipts from licences for proprietary medicines was greater than anticipated.

7. COMMITMENTS

(A) Global Commitments

Commitments likely to arise in subsequent years for:

	£'000
(a) Procurement Subheads	97
(b) Grants Subheads	NIL

(B) Multi-Annual Capital Commitments

	£m
1. Legally enforceable capital commitments:	
Amount spent in 1994	65.5
Commitments to be met in subsequent years	152.0

Vote 41

2. **Legally enforceable capital commitments:**

	Cumulative spent to 31/12/1993	Paid in 1994	To be paid in subsequent years
Capital projects over £5m:	£m	£m	£m
Ardkeen Hospital	56.945	6.151	4.000
Kilkenny Hospital	4.144	2.221	1.045
Mullingar Hospital	0.636	2.232	6.115
Sligo Hospital	32.285	0.628	0.600
St. James's Hospital	1.947	1.981	8.800
Tallaght Hospital	10.835	17.069	96.000

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.

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	100,853	139	-	-
Overtime and extra attendance	114,014	113	3	10,299
Total extra remuneration	214,867	252	3	10,299

9. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £27,727,000 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.	193,000
B.1.	15,457,000
B.3.	1,225,000
B.4.	10,852,000

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry over of £190,000 is included in the Estimate for 1995.

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
(i) Approved expenditure withheld for payment in 1995	99,184	55,280	154,464

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.

	Subhead B.1. £'000	Subhead B.4. £'000	Subhead B.5. £'000	Total £'000
(ii) Adjustments in respect of refinancing of excess debt	31,935 Saving	21,739 Excess	10,196 Excess	NIL

These adjustments are of a technical nature and arise due to an agreed change in the working capital structure of the major health agencies. However, the approved expenditure levels for 1994 remain unchanged as they were determined by reference to the amounts voted.

The income accrued under Appropriations-in-Aid (Subhead K.) includes an item of £14.7m cash in transit on 31st December 1994 in respect of Health Contributions paid by the Department of Social Welfare.

Institutional and out-patient hospital services were afforded to defence forces personnel and their dependants without application of the statutory charge.

10. 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	2,109,440
Midland Health Board	426,651
Mid-Western Health Board	763,623
North-Eastern Health Board	184,078
North-Western Health Board	1,582,571
South-Eastern Health Board	238,001
Southern Health Board	502,180
Western Health Board	1,002,648
Board for the Employment of the Blind	108,412
Brothers of Charity	613,560
Stewarts Hospital	314,210
Camphill Communities of Ireland	45,500
Central Remedial Clinic	160,552
Cope Foundation	579,577
Daughters of Charity Services	596,794
National Rehabilitation Board	2,583,692
National Medical Rehabilitation Centre	32,889
Sisters of Bon Sauveur, Carriglea	151,462
Sisters of Charity of Jesus and Mary	20,317
St John of God Services	585,133
St Michael's House	574,503
Total	<u>£13,175,793</u>

Vote 41

11. NATIONAL LOTTERY FUNDING

Payments in the year ended 31st December 1994

Miscellaneous Allocation	£	£
National Social Service Board	1,000,000	
National Cancer Registry	400,000	
Disability Federation of Ireland	115,000	
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	
Beaumont Hospital	10,000	
Centre for Independent Living	33,000	
Chernobyl Children's Irish Aid Programme	3,000	
Coiste Forbartha an Gleanna	10,000	
Cystic Fibrosis Association of Ireland	8,764	
Dun Laoghaire Lions Club	6,736	
Eastern Health Board for Friends of Cuan Aoibheann	20,000	
Eastern Health Board for Friends of Larine House	20,000	
Eastern Health Board for St Francis Hospice, Raheny	89,000	
Eccles Breast Screening Programme	30,000	
Headway : National Head Injuries Association	20,000	
Huntington's Disease Association	40,000	
Irish Association of Older People	20,000	
Irish Kidney Association (Donor Card Scheme)	40,000	
Irish Red Cross Society	10,000	
Irish Sudden Infant Death Association	70,000	
Irish Wheelchair Association	75,000	
Irish Wheelchair Association (West Cork Branch)	10,000	
Kerry Parents and Friends	5,000	
Muintir na Tire (Community Alert Programme)	40,000	
National Association for the Deaf	75,000	
National League of the Blind	50,000	
New Ross Community Hospital	35,000	
Open Door Day Care Centre	15,000	
Order of Malta Ambulance Corps	10,000	
Physically Challenged Irish Youth Team	5,000	
Positive Action	5,000	
Sacred Heart Nursing Home, Youghal	10,000	
Schizophrenia Association of Ireland	20,000	
Sisters of Bon Sauveur, Dungarvan	20,000	
Southern Counties Diabetic Association	1,000	
St John Ambulance Brigade of Ireland	10,000	
The Alzheimer Society of Ireland	20,000	
The Children's Hospital, Temple Street	40,000	
The Dublin Samaritans	15,000	
Total	2,715,000	

Block Allocations to Health Boards

Eastern Health Board	315,000	
Midland Health Board	170,000	
Mid Western Health Board	205,000	
North Eastern Health Board	205,000	
North Western Health Board	170,000	
South Eastern Health Board	220,000	
Southern Health Board	220,000	
Western Health Board	<u>205,000</u>	
Total		1,710,000

Services for the Elderly

Eastern Health Board	1,631,000	
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	240,000	
Age and Opportunity	<u>105,000</u>	
Total		5,886,000

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	647,000	
Southern Health Board	81,000	
Western Health Board	39,000	
Health Research Board	<u>63,000</u>	
Total		830,000

Vote 41**Physical Handicap Services**

Eastern Health Board	723,000	
Midland Health Board	3,000	
Mid Western Health Board	32,000	
North Eastern Health Board	4,900	
Southern Health Board	12,360	
Multiple Sclerosis Society of Ireland (South Mayo Branch)	3,025	
National Association for the Deaf	15,100	
Irish Association for Spina Bifida and Hydrocephalus	6,615	
Irish Motor Neurone Disease Association	25,000	
Total		825,000

Health Board Services

Eastern Health Board	1,167,000	
Midland Health Board	218,000	
Mid Western Health Board	329,000	
North Eastern Health Board	279,000	
North Western Health Board	210,000	
South Eastern Health Board	273,000	
Southern Health Board	431,000	
Western Health Board	322,000	
Total		3,229,000

Health Promotion 504,000

Capital Expenditure 11,100,000

Grand Total 30,012,000

J. O'DWYER
Accounting Officer
DEPARTMENT OF HEALTH
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health for 1994 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 1994. Attention is drawn to paragraphs 56 to 58 of the report for 1994 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, 1994, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Oifig an Aire Ealaíon, Cultúir agus Gaeltachta, lena n-airítear deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Soláthar don Mheastachán	Caitheachas	Dlíteanais / Teacht Isteach Faibhríthe
	£'000	£'000	£'000
RIARACHÁN			
A.1. Tuarastail, Pá agus Liúntais	5,846	5,723	-
A.2. Costais Taistil agus Cothaithe	300	254	5
A.3. Costais Theagmhach	190	192	8
A.4. Seirbhísí Poist agus Teileachumarsáide	230	201	8
A.5. Fearais agus Solatháirití Oifige	287	279	6
A.6. Costais Áitreabh Oifige	450	397	34
A.7. Seirbhísí Comhairleoireachta	70	64	-
EALAÍON, CULTÚR AGUS OIDHREACTH			
B. Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	510	510	-
C.1. Grant-in-Aid Fund for the Irish Museum of Modern Art, the National Concert Hall and other Cultural Institutions/Agencies (<i>National Lottery Funded</i>)	3,089	3,071	-
C.2. Grant-in-Aid Fund for Cultural Institutions /Agencies			
<i>Original</i>	<i>£2,867,000</i>		
<i>Less Supplementary</i>	<u><i>170,000</i></u>	2,697	2,735
			71
D. Grant-in-Aid for the National Heritage Council (<i>National Lottery Funded</i>)	1,550	1,550	-
AN GHAEILGE AGUS AN GHAEILTACHT			
E. Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979			
<i>An Chéad Mheastachán</i>	<i>£1,230,000</i>		
<i>An Meastachán Forlíontach</i>	<u><i>130,000</i></u>	1,360	1,500
			30
F. Scéimeanna Feabhsúcháin sa Ghlaeltacht			
<i>An Chéad Mheastachán</i>	<i>£3,710,000</i>		
<i>Lúide an Meastachán Forlíontach</i>	<u><i>605,000</i></u>	3,105	2,824
			-
G. Scéimeanna Cultúrtha agus Sóisialta	2,500	2,530	-
H. Oifig Eorpach do Theangacha Neamhfhorleathana	35	35	-
I.1. Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)	2,405	2,405	-
I.2. Údarás na Gaeltachta - Deontais do Thionscail (Deontais-i-gCabhair)			
<i>An Chéad Mheastachán</i>	<i>£7,500,000</i>		
<i>An Meastachán Forlíontach</i>	<u><i>3,300,000</i></u>	10,800	10,800
			-
I.3. Údarás na Gaeltachta - Caiteachas Caipitil ar Fhoirgnimh (Deontais-i-gCabhair)	6,250	6,250	-
I.4. Údarás na Gaeltachta - Costais Thoghcháin			
<i>An Chéad Mheastachán</i>	<i>£50,000</i>		
<i>Lúide an Meastachán Forlíontach</i>	<u><i>25,000</i></u>	25	20
			-

Seirbhís	Soláthar don Mheastachán	Caitheachas	Dlíteanais / Teach isteach Faibhrithe
	£'000	£'000	£'000
J. Bord na Gaeilge - Caiteachas Reatha (Deontas-i-gCabhair) (<i>Crannchur Náisiúnta</i>)	2,103	2,103	-
K. Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (<i>Crannchur Náisiúnta</i>)			
<i>An Chéad Mheastachán</i> £2,490,000			
<i>Luide an Meastachán</i>			
<i>Forlíontach</i> <u>130,000</u>	2,360	2,250	-
CRAOLACHÁN			
L. Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)	50,745	50,473	-
M. Payment to An Post for Collection of Broadcasting Licence Fees	6,429	6,428	-
N. Commissions and Special Inquiries	10	4	-
O.1. Irish Film Board - Administration Expenses (Grant-in-Aid)	370	370	-
O.2. Irish Film Board - Capital Expenditure (Grant-in-Aid)	2,000	2,000	-
P. Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge			
<i>An Chéad Mheastachán</i> £3,000,000			
<i>Luide an Meastachán</i>			
<i>Forlíontach</i> <u>1,600,000</u>	1,400	612	-
An Mor-Iomlán			
<i>An Chéad Mheastachán</i> £106,216,000			
<i>An Meastachán Forlíontach</i> <u>900,000</u>	107,116	105,580	162
<i>Baintear de -</i>			
Q. Leithris-i-gCabhair	57,757	57,460	67
An Glan-Iomlán			
<i>An Chéad Mheastachán</i> £48,459,000			
<i>An Meastachán Forlíontach</i> <u>900,000</u>	49,359	48,120	95

MÉID CRUINN LE TABHAIRT SUAS:-

£1,238,901

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks ¹		26
Accrued Income		67
Prepayments		3
Other Debit Balances:		
Imprests	3	
Oifig an tSoláthair	6	
Roinn an Taoiseach	5	
Roinn Dlí agus Cirt	6	
Ciste Ard Mhusaem	4	
Toghchán Udarás na Gaeltachta	1	
Cultural Institutions / Agencies	<u>322</u>	347
PMG Balance & Cash	268	
Less Orders Outstanding	<u>465</u>	(197)
Exchequer Grant Undrawn		<u>1,463</u>
		1,709
Less Current Liabilities		
Due to Revenue	3	
Due to Udarás na Gaeltachta	40	
Accrued Expenses	162	
Other Credit Balances:		
Strategic Management Initiatives	9	
Deductions from Pay	5	
Surplus to be Surrendered	<u>1,239</u>	<u>1,458</u>
Net Current Assets – Surplus		<u>251</u>

Note:

1. Estimated Amounts - Full recording procedures not in place in 1994.

2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994 ¹	1,023	1,186	2,209
Additions	<u>226</u>	<u>189</u>	<u>415</u>
Gross Assets at 31 December 1994	1,249	1,375	2,624
Cumulative Depreciation to 31 December 1994	<u>556</u>	<u>488</u>	<u>1,044</u>
Net Assets	<u>693</u>	<u>887</u>	<u>1,580</u>

Note:

1. Estimated Amounts - Full recording procedure not in place in 1994

3. MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Subhead	Less/(More) than provided £'000	Explanation
A.2	46	Bhí an méid taistil a rinneadh níos ísle ná a mheasadh.
A.4	29	Tá sé deacair meastachán cruinn a dhéanamh ar na costais seo.
A.6	53	Ní raibh costais chothabhála comh hard agus a bhíodhas ag súil leo.
A.7	6	Níor baineadh an t-úsáid a bhíodhas ag súil leis as seirbhísí comhairleoireachta.
E.	(140)	Bhí borradh mór faoi líon na dtograí tithíochta a tugadh chun chríche.
F.	291	Ní dheachaigh tógraí áirithe ar aghaidh chomh tapaigh agus a measadh.
I.4	5	Ós rud é gur cinneadh an toghchán a chur ar siúl an lá céanna le toghchán na hEorpa agus na toghcháin áitiúil níor thit an méid sin caiteachais ar an Roinn seo i ndáil le toghcán Údarás na Gaeltachta agus a bhíodhas ag súil leis.
N.	6	Expenditure was less than estimated because the services of the Broadcasting Complaints Commission were not required to the degree anticipated.
P.	788	The saving arose mainly because work on the project commenced later in the year than anticipated.

4. LEITHRIS-I-gCABHAIR

	Mar a Measadh	Mar a Fuarthas
	£	£
1. Aisíoc costas taistil agus liúntas cothaithe áirithe	18,000	27,097
2. Aisíoc tuarastal áirithe	29,000	42,063
3. Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	350,000	142,112
4. Fáltais i ndáil leis an Leabharlann Náisiúnta (National Library)	130,000	136,638
5. Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	30,000	24,591
6. Taiilí ceadúnais craolacháin	57,200,000	56,929,428
7. Ilghnéitheach	-	157,930
	<u>£57,757,000</u>	<u>£57,459,859</u>

Míniú

- Bhí íocaíochtaí níos mó ná mar a bhí measta ar dtús mar thoradh ar an bhfreastal a rinneadh ar chruinnithe de chuid an Aontais Eorpaigh.
- Bhí Ard-Mhúsaem na hÉireann ag súil le ioncain méadaithe i gcomhréir le blianta roimhe sin.
- Bhí ioncain méadaithe ag an Leabharlann Náisiúnta mar thoradh ar an úsáid bhreise a bhí á baint ag an bpobal as an Institiúid.

5. COMMITMENTS

(A) Global Commitments

<i>Subhead</i>	<i>£'000</i>
E	1,345
F.	2,687
G.	79
K	<u>464</u>
Total:	4,575

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	94,335	111	1	9,033
Overtime and extra attendance	383,745	180	39	9,911
Shift and roster allowances	-	-	-	-
Miscellaneous	34,792	48	1	5,873
Total extra remuneration	512,872	212*	41	9,911

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

7. MISCELLANEOUS ITEMS

In addition to the sums spent from the Vote, an extra amount of £40,000 was provided for Údarás na Gaeltachta from the Vote for Increases in Remuneration and Pensions(No. 45).

A sum of £102,850 including vat was charged to Subhead C.2. in respect of architects fees for a feasibility study re the Custom House Docks museum project. It was decided not to proceed with the project.

In addition to the amount expended under Subhead A.3. - Incidental Expenses, sums of £3,000 and £4,000 (re the Department and the National Library respectively) were received from the Training Initiatives Fund, Subhead C. of the Vote of the Office of the Minister for Finance.

In addition to the amount expended under Subhead A.7. - Consultancy, a sum of £9,250 was received from the Strategic Management Fund, Subhead C. of the Vote of the Office of the Minister for Finance.

F. Is mar seo a leanas a bhí an caiteachas ar scéimeanna feabhsúcháin as Ghaeltacht:-

Caiteachas Caipitil:-	£	£
Bóithre	224,711	
Uisce agus séarachas	-	
Muiroibreacha	1,905,032	
Forbairt chomharchumann	68,640	
Hallai agus Coláistí	229,550	
Saoráidí ilghnéitheacha	<u>63,125</u>	2,491,058
Caiteachas Eile:-		
Forbairt chomharchumann		<u>333,050</u>
		<u>£2,824,108</u>

G. Is mar seo a leanas a bhí an caiteachas ar na deontais chun cabhrú le:-

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaigh acu	349,060
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	800
Lucht iostais a choinníonn foghlaimoírí aitheanta Gaeilge	1,675,770
Tréimhseacháin agus nuachtáin Gaeilge	232,805
Seirbhísí ilghnéitheacha (Siamsa Tíre, etc.)	<u>271,577</u>
	<u>£2,530,012</u>

8. MISCELLANEOUS ACCOUNTS

Cuntas Chiste na Gaeilge

	£	£
Fúilleach ar 1 Eanáir 1994	117,264	
Deontas-i-gCabhair, 1994	<u>2,250,000</u>	2,367,264
Iocaíochtaí le:-		
Comhdháil Náisiúnta na Gaeilge	360,000	
Conradh na Gaeilge	167,000	
An tOireachtas	90,000	
An Comhlachas Náisiúnta Drámaíochta	95,000	
Taibhdhearc na Gaillimhe	80,000	
Gael-Linn	515,000	
Bord na Leabhar Gaeilge	290,000	
Cumann na bhFiann	202,000	
An Gael Acadamh	27,000	
Comhaltas Ceoltóirí Éireann	174,000	
Oidhreacht Chorca Dhuibhne	45,000	
Tiobraid Árann ag Labhairt	30,000	
Gaillimh le Gaeilge	41,250	
Turasóireacht Conamara & Árann	10,000	
An Comhchoiste Réamhscolaíochta	5,459	
Ionad Ealaíon is Dúchais Naomh Eoin, Lios Tuathail	4,500	
Cumann na Mac Léinn, Gaillimh	15,400	
Cló Iar-Chonnacht	125	
Coláiste Thuar Mhic Eadaigh	3,750	
An tÁras, Luimneach	2,500	
Aonad Buanú Gaeilge Dhún na nGall	25,000	
Ionad Dífhostaithe Thrá Lí	500	
Féile Domhnach Míde	500	
Gaelscoileanna	40,000	
Eagraíocht na Scoileanna Gaeltachta(Coiste na Mumhan)	5,000	
Eagraíocht na Scoileanna Gaeltachta(Gael Uladh)	9,000	
Eagraíocht na Scoileanna Gaeltachta(an tIarthar)	14,000	
British Association for Irish Studies, Southwark	16,500	
Ionad Dífhostaithe Mhaigh Eo	1,000	
Dr Arndt Wigger/Togra Béaloideasa	250	
Patsy Dan Mac Ruairi/Péintéirí Toraf	56	
Cumann na Mac Léinn DIT Sr.Chaomhín, Baile Átha Cliath	1,000	
Cor Bayside, Gaillimh	500	
Teaglann Má Nuad	2,000	

	£	£
Cumann Sacair na Scoileanna Gaeilge	1,000	
Scléip Teo., Indreabhán, Co na Gaillimhe	2,500	
Ollscoil Learpholl	26,000	
Cumann Huicéirí na Gaillimhe	600	
Comhcheoil	1,000	
Slógadh, Loch Garman	2,000	
Féile Scéileachta Chléire	500	
Coiste Cuimhneachain Bhá Acla	500	
Coiste Scríbhneoirí Chiarraí	2,926	
Cork Writers Project	1,500	
Oideas Gael	5,000	
Bárdas Luimní	1,000	
An Caomhnóir	110	
Cumann Gaelach Drom Tarbh, Mala, Co Chorcaí	400	
Clear-Cut Communications	3,000	
Pléaracha Teo.	3,500	
Iontaobhas Ultach	20,000	2,344,826
Fuilleach ar 31 Nollaig 1994		<u>22,438</u>

**Statement of Expenditure out of Moneys Provided from the European Regional Development Fund
Account of Receipts and Payments in the year ended 31st December 1994**

	£
Balance at 1st January 1994	3,331
Receipts	-
	<u>3,331</u>
Payments	-
Balance at 31st December 1994	<u>£3,331</u>

**Accounts of Grant-in-aid Funds And Non-voted Funds Administered By An Roinn Ealaíon,
Cultúir Agus Gaeltachta For The Year Ended 31st December 1994**

**Grant-in-Aid Fund for the National Museum, the National Library and the National Archives
Account of Receipts and Payments in the year ended 31st December 1994.**

	£	£
Balance at 1st January 1994		Nil
Grant from Subhead B		510,000
<i>Payments</i>		
National Museum	142,111	
National Library	136,638	
National Archives	<u>24,591</u>	<u>303,340</u>
Balance at 31st December 1994		<u>206,660</u>

Grant-in-Aid Fund for Cultural Institutions / Agencies
Account of Receipts and Payments in the year ended 31st December 1994.

	£
Balance at 1st January 1994 (a)	115,415
Grant-in-Aid	<u>5,806,000</u>
	5,921,415
Payments (see Schedule)	<u>5,806,097</u>
Balance at 31st December 1994	<u>£115,318</u>

(a) Transferred from National Lottery Suspense Account, 1993

Schedule of Payments

	£	£
<i>Subhead C.1.</i>		
Irish Museum of Modern Art		
Current:-	1,147,000	
Capital:-	<u>100,000</u>	1,247,000
National Museum		607,410
National Library		394,836
National Library Photographic Archive		211,375
National Concert Hall		409,000
Dublinia Project		150,000
Irish Manuscripts Commission		30,000
Marsh's Library		9,000
National Archives		<u>12,420</u>
Total Subhead C.1.		3,071,041
<i>Subhead C.2.</i>		
Chester Beatty Library		387,000
National Archives		331,537
National Archives Advisory Council		7,244
L'Imaginare Irlandais		121,575
Irish Museum of Modern Art		6,356
National Concert Hall		37,200
National Library Manuscripts		9,941
Irish Architectural Archive		56,000
Marsh's Library		16,000
Galway Theatre		500,000
Longford Theatre		300,000
National Theatre Society		300,000
<i>Miscellaneous Grants to Cultural Organisations & Events</i>		
Geneval's Tower Project	52,700	
National Print Museum	40,000	
Hunt Museum	100,000	
Community Arts Intervention		
Cafe	75,000	
Galway Centre for the Unemployed	9,500	
Eurovision	150,000	
1st Dáil Exhibition	15,785	
Temple Bar Properties	7,170	
ICCROM	4,052	
MIDEM - Irish Music Showcase	8,000	
Women's Archive	50,000	
Tailor's Hall	67,000	
Clonakilty Model Village	70,000	
European Community Literary and Translation Prizes	2,943	
Wood Printcraft Ltd.	4,683	
Film Institute of Ireland	5,000	
Connemara West Plc.	370	662,203
Total Subhead C.2.		<u>2,735,056</u>
Total		<u>£5,806,097</u>

**National Heritage Council and Discovery Programme
Grant-in-Aid Account
Account of Receipts and Payments in the year ended 31st December 1994.**

	£
Balance at 1st January 1994	24,699
Grant-in-Aid from Subhead D	1,550,000
Miscellaneous Receipt	602
	1,575,301
Payments (See Schedule)	1,544,372
Balance at 31st December 1994	£30,929

Schedule of Payments

<i>Project</i>	<i>Amount</i>
	£
National Heritage Council	
Health and Diet of Pre-Historic Populations, UCD	3,385
Aer Lingus Young Scientist Exhibition	350
Beaulieu House, Drogheda, Co. Louth - Restoration	10,000
Fernhills Gardens, Sandyford, Co. Dublin	12,300
Eyre court Demesne Gates, Co. Galway - Purchase of Gates	10,000
Compilation of a Heritage Education Material Inventory	20,000
St. Patrick's Church, Donabate, Co Dublin - Restoration	15,000
Early Bronze Age Cemeteries Project	7,500
Strokestown Park House Gardens, Co. Roscommon - Restoration	9,834
Kiltartan Gregory Cultural Society, Co. Galway - Restoration of Old Schoolhouse	8,500
Green Street Trust, - Restoration of Debtors Goal, Dublin	20,000
Lissadell House, Co. Sligo - Restoration	7,500
Coastal Study	11,715
Irish Stone Axe Project UCD	27,600
Mahaffy House, Dublin - Restoration	8,000
St. Mogue's Church, Co. Wexford - Restoration	7,000
Pleistocene Fauna Project Phase III UCC	4,275
Grey Partridge Research	4,000
Study of Celtic Woodlands, TCD	17,000
"96E" Restoration	8,000
Lough Gara Project, UCD	5,000
Oidhreacht Chorca Dhuibhne Development of Archive	15,000
Cross Slabs and Pillar Stones Project, UCD	27,592
Massey Cottage, Bray, Co. Wicklow - Restoration and Thatching	20,000
Peatland Education Programme, Irish Peatland Conservation Council, Dublin	30,000
King John's Castle, Limerick - Post Excavation Report	10,000
St. Louis Convent, Monaghan - Restoration of painting	450
Knowles Keiller Collection of Artefacts, UCC	12,075
Pleistocene Fauna Project Phase II UCC	400
National Inventory of Historic Scientific Instruments	3,000
Bush Church, Co. Louth - Restoration	2,474
Computerisation of County Museums	40,000
All Saints Church, Mullingar - Restoration	5,000
Waterford post-excavation project	52,000
Royal Irish Academy New Survey of Clare Island	20,000
St. Cartha's Church, Kilcar, Co. Donegal - Restoration	15,000
Irish Genetic Resources Conservation Trust	10,700
Touraneena Heritage Centre	7,000
Newman House, UCD restoration	37,500
Health Status of Cetaceans Study, UCC	15,000
Howth/Sutton 2000 Community Development Group	5,000
Athenaeum, Enniscorthy, Co. Wexford - Restoration	4,000
Irish Architectural Archive - Purchase of the plan of Dromona	1,243
Archaeogeophysical Imaging Project UCG	20,000
Post Excavation Report, Co. Roscommon	2,500
Irish Country Furniture Society, Co. Wexford	1,600
Villierstown Church, Co. Waterford - Restoration	7,000

	£	£
St. John The Evangelist, Sandymount - Restoration	5,000	
Dromin House, Listowel, Co. Kerry - Restoration	10,000	
Church at Kylemore Abbey, Co. Galway - Restoration	20,000	
Architectural and Archaeological Survey of Fethard - Commissioned by the Natural Heritage Council	12,500	
Brownhall Estate, Ballintra, Co. Donegal	25,000	
Frybrook House, Boyle, Co. Roscommon - Restoration	25,000	
James Mitchell Museum Development UCG	2,786	
Lisronagh Cottage, Clonmel, Co. Tipperary - rethatching	800	
Skiddy Castle and Christ Church Project - Post Excavation Report UCC	2,000	
Tarbert Bridewell - Restoration	20,000	
Tuam Town Hall, Co. Galway - Restoration	6,000	
St. Columba's Church, Tullow, Co. Carlow - Restoration	10,000	
Foxford Woollen Mills Museum, Co. Mayo	2,000	
Errironagh Lodge, Co. Roscommon - Restoration	7,900	
Tipperary Museum, SR County Council	12,500	
Henrietta Street, 10 Dublin 1 - Restoration	20,000	
Sexton's House, Rathfarnham, Dublin.-Restoration	20,000	
Millstreet County Park, Co. Cork	60,000	
Irish Wildbird Conservancy Irish Wetland Bird Survey	4,500	
Computerisation of Dundalk County Museum	2,384	
St. Mary's Doneraile	5,000	
Irish Museums Association	1,000	
Burren College of Art	20,000	
Powerscourt	32,000	
Arc Trust	25,000	
Thatch House, Lusk	1,000	
Thatch House Hawthorn Cottage	500	
Wicklow County Council - Tomnafinogue	40,000	
Consultancy	10,000	
Seminar on Churches	4,999	
Seminar (SHEER - Compilation of a Heritage Education Material Inventory)	2,906	
Ardmore Enterprises	4,500	
St. Columba's ,Donegal	5,000	
Council Expenses	<u>65,890</u>	1,067,658
 Discovery Programme 1994		
North Munster Project	125,000	
Western Stone Fort Project	108,000	
Ballyhoura Hills Project	100,000	
Tara Research Fellowship	14,878	
Tara Research Fellowship Expenses	1,743	
Tara Survey	60,000	
Palynology	2,600	
Educational Literature	2,252	
Equipment/Office Costs	11,612	
Administrative Assistance	12,580	
Geographical Information System (Computer) Maintenance	6,435	
Panel Expenses	10,311	
Publications	1,267	
Survey Team	15,032	
Contingencies	<u>5,004</u>	476,714
Total		<u>£1,544,372</u>

National Museum Grant Account

	£
Balance at 1st January 1994	17,931
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	607,410
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>142,111</u>
	767,452
Payments (Current)	<u>749,521</u>
Balance at 31st December 1994	<u>£17,931</u>

National Museum Non-Voted Moneys Account

	£	£
Balance at 1st January 1994		47,624
Sponsorship/Donations		<u>59,268</u>
		106,892
Payments		<u>59,557</u>
Balance at 31st December 1994		<u>£47,335</u>

National Museum Capital Account

	£
Securities held at 1st January 1994	<u>700</u>
Securities held at 31st December 1994 11% National Loan 1993/98	<u>£700</u>

National Library Grant Account

Account of Receipts and Payments in the year ended 31st December 1994

	£
Balance at 1st January 1994	2,993
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	404,777
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>136,638</u>
	544,408
Payments	<u>542,173</u>
Balance at 31st December 1994	<u>£2,235</u>

National Archives Grant Account

Account of Receipts and Payments in the year ended 31st December 1994

	£
Balance at 1st January 1994	23,527
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	343,957
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>24,591</u>
	392,075
Payments	<u>368,548</u>
Balance at 31st December 1994	<u>£23,527</u>

9. NATIONAL LOTTERY FUNDING

<i>Subhead</i>		<i>£'000</i>
C.1.	Cultural Institutions	3,071
D.	National Heritage Council	1,550
J.	Bord na Gaeilge	2,103
K.	Ciste na Gaeilge	2,250

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasafóichta
 AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA
 28 Márta 1995

Teastas an Ard-Reachtair Cuntas agus Ciste

Tá iniúchadh déanta agam ar Chuntas Leithreaba Vóta An Roinn Ealaíon, Cultúir agus Gaeltachta don bhliain 1994 de réir forálacha alt 3 den *Comptroller and Auditor General (Amendment) Act, 1993*. Fuair mé an t-eolas agus na mínithe a bhí uaim. De thoradh an iniúchta atá déanta agam is é mo bharúil go dtugann an Cuntas léargas fíor cheart ar fháltais agus ar chaiteachais an Vóta don bhliain dar chríoch 31 Nollaig 1994.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste.

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1994, 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	Liabilities / Accrued Income £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	862	853	-
A.2. Travel and Subsistence	12	16	-
A.3. Incidental Expenses	109	123	8
A.4. Postal and Telecommunications Services	32	33	1
A.5. Office Machinery and Other Office Supplies	54	72	3
A.6. Office Premises Expenses	160	124	11
OTHER SERVICE			
B. Grant-in-Aid Fund for Acquisitions and Conservation (National Lottery Funded)	192	192	-
Gross Total	1,421	1,413	23
<i>Deduct:-</i>			
C. Appropriations in Aid	1	2	1
Net Total	1,420	1,411	22
SURPLUS TO BE SURRENDERED:-	£8,603		

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		4
Accrued Income		1
Prepayments		27
Other Debit Balances		-
PMG Balance & Cash	129	
Less Orders Outstanding	24	35
Exchequer Grant Undrawn		16
		83
Less Current Liabilities		
Due to State	16	
Accrued Expenses	23	
Other Credit Balances:		
Grants in Aid	27	
Surplus to be Surrendered	9	75
Net Current Assets – Surplus		8

Vote 43**2. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1994**

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1994	41	53	94
Additions	72	18	90
Assets Retired or Disposed of	(1)	-	(1)
Revaluations	-	-	-
Gross Assets at 31 December 1994	112	71	183
Cumulative Depreciation to 31 December	<u>42</u>	<u>21</u>	<u>63</u>
Net Assets	<u>70</u>	<u>50</u>	<u>120</u>

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

Subhead	Less/(More) than provided £'000	Explanation
A.3.	(14)	Expenditure was greater than anticipated due to the cost of the carriage of Beit collection pictures returned to the Gallery following recovery by the police authorities.
A.5.	(18)	The Gallery's requirements for computer equipment, especially for the Library, was greater than anticipated.
A.6.	36	The building contract works in the Gallery were delayed, in consequence of the contractor's financial difficulties, and exhibition rooms were therefore not returned for Gallery purposes. There was a resulting saving on office premises expenses.

4. COMMITMENTS

A.5.	£10,000
B.	£83,000

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	-	-	-	-
Overtime and extra attendance	96,002	30	1	8,245
Shift and roster allowances	10,982	28	-	-
Miscellaneous	3,016	6	-	-
Total extra remuneration	110,000	*	1	8,245

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

6. MISCELLANEOUS ACCOUNTS

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures £	Conservation of Works of Art £	Purchase of Books and Journals £
Balance at 1st January 1994	30,099	1,865	3,877
Grants from the National Lottery Fund (Subhead B)	<u>150,000</u>	<u>30,000</u>	<u>12,000</u>
	180,099	31,865	15,877
Expenditure, 1994	<u>175,855</u>	<u>18,028</u>	<u>7,422</u>
Balance at 31st December 1994	<u>£4,244</u>	<u>£13,837</u>	<u>£8,455</u>

RAYMOND KEA VENNEY
Accounting Officer
NATIONAL GALLERY,
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
A. Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	8,206	8,206	-
B. Grant under Section 5(i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) (<i>National Lottery Funded</i>)	4,988	4,988	-
Total	13,194	13,194	-

The Statement of Accounting Policies and Principles and Note 1 form part of these Accounts.

1. MISCELLANEOUS ITEM

In addition to the grant issued from the Vote, an extra amount of £109,000 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
28 Marta 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1994, compared with the sum granted, for Increases in Remuneration and Pensions.

Service	Estimate Provision	Outturn	Liabilities / Accrued Income
	£'000	£'000	£'000
Increases in Remuneration and Pensions	85,000	67,507	-

SURPLUS TO BE SURRENDERED:- **£17,493,000**

The Statement of Accounting Policies and Principles and Notes 1 and 2 and expenditure details form part of these Accounts.

NOTES

1. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1994

	£'000	£'000
Current Assets		
Stocks		-
Accrued Income		-
Prepayments		-
Other Debit Balances		-
PMG Balance & Cash	73	
Less Orders Outstanding	-	73
Exchequer Grant Undrawn		<u>17,420</u>
		17,493
Less Current Liabilities		
Due to State (PAYE, PRSI etc.)	-	
European Union Funds	-	
Accrued Expenses	-	
Other Credit Balances	-	
Surplus to be Surrendered	<u>17,493</u>	<u>17,493</u>
Net Current Assets Surplus		<u>-</u>

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

Less/(More) than provided £000	Explanation
17,493	The saving 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		10,000
2	Houses of the Oireachtas and the European Parliament		
	Salaries, wages and allowances	60,000	
	Payment in respect of catering and bar staff employed by the Joint services Committee	4,000	
	Ciste Pinsean Thithe an Oireachtas (Comhaltai) (Grant-in-Aid)	66,000	
	Salaries of holders of certain appointed offices and of Teachtaí Dála	359,000	
	Payment in respect of secretarial assistance for Teachtaí Dála who are not office holders	26,000	
	Salaries of holders of certain appointed offices and of Seanadóiri	91,000	
	Payment in respect of secretarial assistance for Seanadóiri who are not office holders	4,000	
	Allowances for serving members, and superannuation payments to, and in respect of, former members of the European Parliament	<u>19,000</u>	629,000
6	Office of the Minister for Finance		
	Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	23,000	
	Institute of Public Administration (Grant-in-Aid)	<u>36,000</u>	59,000
10	Office of Public Works		
	Salaries, Wages and Allowances	212,000	
	President's Household Staff: Wages and Allowances	3,000	
	Maintenance and Supplies	90,000	
	Government Supplies Agency	7,000	
	National Parks and Wildlife Service	119,000	
	Inland Waterways	124,000	
	National Monuments and Historic Properties	199,000	
	Purchase and Maintenance of Engineering Plant and Machinery and Stores	16,000	
	Arterial Drainage - Maintenance	<u>208,000</u>	978,000
13	Office of the Attorney General		507,000
15	Valuation and Ordnance Survey		105,000
16	Civil Service Commission		21,000
18	Transport, Energy and Communications		
	Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses		10,000
19	Office of the Minister for Justice		
	Salaries, wages and allowances	125,000	
	Garda Complaints Board	3,000	
	Office of the Data Protection Commissioner	<u>2,000</u>	130,000
20	Garda Síochána		
	Salaries, wages and allowances	3,460,000	
	Superannuation, etc.	<u>5,437,000</u>	8,897,000
21	Prisons		754,000
23	Land Registry		118,000

Vote No.	Service	£	£
26	Office of the Minister for Education		
	Salaries, wages and allowances	270,000	
	Grant-in-Aid Fund for General expenses of adult education organisations	2,000	
	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>)	87,000	
	Institiúid Teangeolaíochta Éireann - General expenses (<i>Grant-in-Aid</i>) (<i>National Lottery Funded</i>)	8,000	
	Royal Irish Academy of Music - General expenses (<i>Grant-in-Aid</i>) (<i>National Lottery Funded</i>)	<u>17,000</u>	384,000
27	First Level Education		
	Salaries, etc. of Teachers	6,869,000	
	Grants towards clerical assistance in National Schools	39,000	
	Superannuation etc. of Teachers	<u>1,614,000</u>	8,522,000
28	Second Level and Further Education		
	Secondary Teachers - incremental salary grant	1,287,000	
	Grants towards clerical assistance in secondary Schools	34,000	
	Superannuation of Secondary, Comprehensive and Community School Teachers	637,000	
	Comprehensive and Community Schools - running costs	1,274,000	
	Annual non-capital grants to Vocational Education Committees (excluding certain grants in respect of Specialist Colleges and student support)	3,470,000	
	Payments to local authorities in respect of superannuation charges	<u>300,000</u>	7,002,000
29	Third Level and Further Education		
	An tÚdarás Um Ard-Oideachas - Grant-in-Aid for General expenses	10,000	
	An tÚdarás Um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	2,591,000	
	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>)	11,000	
	Grants in respect of the running costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges	1,821,000	
	Training Colleges for Primary Teachers, excluding those funded through the Higher Education Authority	13,000	
	Training Colleges for teachers of Home Economics	18,000	
	Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	<u>33,000</u>	4,497,000
30	Marine		
	Salaries, Wages and Allowances	95,000	
	State Harbours	17,000	
	Marine Institute	2,000	
	An Bord Iascaigh Mhara - Administration and current development (Grant-in-Aid)	<u>34,000</u>	148,000
31	Agriculture and Food		
	TEAGASC - Grant-in-Aid for General Expenses	750,000	
	TEAGASC - Grant-in-Aid for Superannuation Purposes	108,000	
	Pension payments etc. and winding up expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall	5,000	
	An Bord Bia/Córas Beostoic agus Feola - Grant-in-Aid for general expenses.	<u>18,000</u>	881,000

Vote 45

34	Enterprise and Employment		
	Salaries, wages and allowances	210,000	
	Forfas - Grant for Administration and General Expenses	125,000	
	Forbairt - Grant for Administration and General Expenses	195,000	
	IDA Ireland - Grant for Administration and General Expenses	55,000	
	Labour Relations Commission - Grant for Administration and General Expenses	<u>16,000</u>	601,000
35	Tourism and Trade		
	Bord Fáilte Éireann Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	88,000	
	Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd.) - Grant for Training	<u>37,000</u>	125,000
36	Defence		
	Salaries, wages and Allowances	114,000	
	Permanent Defence Force: Pay	4,220,000	
	Chaplains and officiating Clergymen: Pay and allowances	7,000	
	Civilians attached to Units: Pay, etc	<u>653,000</u>	4,994,000
38	Foreign Affairs		259,000
41	Health		
	Salaries, Wages and Allowances	193,000	
	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)	15,457,000	
	Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board	1,225,000	
	Grants on behalf of Health Boards to certain other Health Bodies	<u>10,852,000</u>	27,727,000
42	An Roinn Ealaíon, Cultúir agus Gaeltachta		
	Udarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)		40,000
44	An Chomhairle Ealaíon		<u>109,000</u>
	TOTAL		<u>£67,507,000</u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
31st March 1995

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Increases in Remuneration and Pensions for 1994 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 1994.

JOHN PURCELL
Comptroller and Auditor General.

CONTINGENCY FUND DEPOSIT ACCOUNT
Account of Receipts and Payments in the year ended 31st December 1994

	£
Balance at 1st January 1994	20,000
Receipts	-
	20,000
Payments	-
	£20,000
Balance at 31st December 1994	£20,000

P.H. MULLARKEY
Accounting Officer
 DEPARTMENT OF FINANCE
 31st March 1995

I certify that I have examined this account and it is correct.

JOHN PURCELL
Comptroller and Auditor General.

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