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APPROPRIATION ACCOUNTS

1992

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APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER, 1992 TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL THEREON

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

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APPROPRIATION ACCOUNTS

1992

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- (i) Variations between Estimate and Outcome are presented in the revised format recommended in the Report of a Joint Department of Finance / Comptroller and Auditor General Working Group and endorsed by the Committee of Public Accounts. The main headings are:
- (ii) Variations from Estimate are explained where the variation is 5% or more and is also in excess of £10,000, except in the case of subheads covered by Administrative Budget agreements where a 20% variation applies.
- (iii) Outcome figures for the individual subheads are rounded to the nearest £1,000.
- (iv) Subheads funded by the National Lottery are clearly identified.
- (v) Subheads which are partially or fully funded from EC sources are identified.
- (vi) Multi-annual capital commitments are noted.
- (vii) Savings carried forward under delegated administrative budgets are noted.

P.L. McDONNELL
Ard-Reachtairí Comair agus Ciste
(Comptroller and Auditor General)

23rd September, 1993

ACCOUNTS OF THE PUBLIC SERVICES, 1992

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

My report on the Accounts of the Public Services for 1992 is in two parts.

Part 1 covers matters arising from my statutory audit of the Appropriation Accounts, the Revenue Accounts and Central Fund Services.

Part 2 comprises two reports on project audits in the following areas:-

Charities
Decentralisation

The Appropriation Accounts for 1992 are presented in the revised format recommended in the Interim Report of a Joint Department of Finance / Comptroller and Auditor General Working Group and endorsed by the Committee of Public Accounts. The main revisions are :

- (i) Variations between Estimate and Outturn are shown in a single column.
- (ii) Variations from Estimate are explained where the variation is 5% or more and is also in excess of £10,000, except in the case of subheads covered by Administrative Budget agreements where a 20% variation applies.
- (iii) Outturn figures for the individual subheads are rounded to the nearest £1,000
- (iv) Subheads funded by the National Lottery are clearly identified.
- (v) Subheads which are partially or fully funded from EC sources are identified.
- (vi) Multi-annual capital commitments are noted
- (vii) Savings carried forward under delegated administrative budgets are noted.

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

23rd September, 1993

Part 1

ACCOUNTS OF THE PUBLIC SERVICES, 1992

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year 1. The audited accounts are summarised on pages 118 and 119. The amount to be surrendered as shown in the summary is £82,201,000 arrived at as follows:-

	£000	Estimated £000	Actual £000
<i>Gross Expenditure</i>			
Original Estimates	8,606,407		
Supplementary and Additional Estimates	<u>282,562</u>		
		8,888,969	8,824,217
<i>Deduct:-</i>			
Appropriations in Aid	976,233		
Supplementary Estimates	<u>(12,371)</u>		
		963,862	981,311
		<u>7,925,107</u>	<u>7,842,906</u>
Amount to be surrendered		£82,201	

This represents 1.04% of the supply grant as compared with 1.39% in 1991.

Extra Exchequer Receipts 2. Extra Receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £47,177,000.

Surrender of Balances of 1991 Votes 3. The balances due to be surrendered out of Votes for Public Services for the year ended 31 December 1991 amounted to £100,322,390. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts 4. The stock and store accounts of the Departments have been examined with satisfactory results subject to the matters referred to in paragraph 21.

Exchequer Account 5. Account of receipts and payments for the years ended 31 December, 1992 and 31 December, 1991

	1992		1991	
	£000	£000	£000	£000
<i>Current Receipts:</i>				
Tax Revenue		8,910,299		8,357,194
Non Tax Revenue		<u>449,839</u>		<u>418,465</u>
		9,360,138		8,775,659
<i>Current Payments:</i>				
Service of National Debt	2,354,786		2,351,389	
Annuities and Pensions, Salaries etc. and Courts	6,580		6,454	
EC Budget Payments	353,573		348,455	
Supply Services - non capital	7,080,336		6,352,986	
Miscellaneous Current Payments	10,798	<u>9,806,073</u>	14,847	<u>9,074,131</u>
<i>Deficit on current account</i>		(445,935)		(298,472)
<i>Capital Receipts:</i>				
Repayable Advances repaid	100,935		47,357	
EC Receipts	281,430		276,630	
Miscellaneous Capital Revenue	70,333	452,698	357,953	681,940
<i>Capital Payments:</i>				
Supply Services - Capital	777,825		751,551	
Repayable Advances to State Bodies etc.	90,245		27,735	
Share Capital Acquired in State and other Bodies	23,039		22,210	
EC Payments	-		2,428	
Miscellaneous Capital Payments	21,207	<u>912,316</u>	8,642	<u>812,566</u>
<i>Deficit on capital account</i>		(459,618)		(130,626)
Total Deficit		<u>(905,553)</u>		<u>(429,098)</u>
<i>Financed by:</i>				
Balance in Exchequer at 1 January	1,141,066		849,308	
Money Raised by Creation of Debt	20,644,619		14,600,778	
		21,785,685		15,450,086
<i>Less:</i>				
Issues for Redemption of Debt	20,879,507		13,879,922	
Balance in Exchequer at 31 December	625		1,141,066	
		<u>20,880,132</u>		<u>15,020,988</u>
		<u>905,553</u>		<u>429,098</u>

6. The procedures through which surplus funds of the National Lottery are allocated to projects approved by the Government provide for the payment of the proceeds from National Lottery sales (after deduction of ticket sellers' commission and amounts in respect of small prizes) into the National Lottery Fund which is managed and controlled by the Minister for Finance. Operating expenses of the National Lottery Company and other prizes are met from the Fund. Section 8 of the National Lottery Act, 1986 requires the Minister to transfer to the Exchequer, at intervals, any surplus remaining in the Fund after meeting liabilities. In practice, sufficient funds are transferred to the Exchequer on a regular basis to cover expenditure on National Lottery-funded programmes.

Section 5 of the Act provides that moneys paid into the Exchequer from the Fund are to be applied for purposes designated by the Government and that expenditure so incurred is to be met out of moneys provided by the Oireachtas. Allocations for National Lottery-funded projects are made through additional provisions in the appropriate subheads in the relevant Votes. The subheads and amounts involved are identified by way of footnotes to the relevant Estimates and Appropriation Accounts.

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

Vote	Subhead	Estimate Provision £000	Outturn £000
3. Department of the Taoiseach	H.- Grant-in-Aid Fund for Cultural Institutions/ Agencies	5,620	4,162
	I.- Grant-in-Aid for the National Heritage Council	2,019	1,410
5. An Chomhairle Ealaíon	B.- Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid)	4,988	4,988
6. National Gallery	B.- Grant-in-Aid Fund for Acquisitions and Conservation	116	116
7. Office of the Minister for Finance	I.- Gaeleagras na Seirbhíse Poiblí	86	86
	O.- Irish Institute for European Affairs (Grant-in-Aid)	250	250
10. Office of Public Works	I.- Conservation Works	500	299
	J.2.- National Botanic Gardens	796	997

25. Environment	B.4.- Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes	500	500
	F.2.- Grant-in-Aid Fund for Local Authority Library Service	2,000	1,700
	F.3.- Grant-in-Aid Fund for Amenity Projects and Recreational Facilities	4,000	3,429
	F.4.- Grant-in-Aid Fund for Provision and Renovation of Swimming Pools	1,000	267
26. Office of the Minister for Education	B.4.- International Activities	831	738
	B.9.- Grant-in-Aid Fund for General Expenses of Youth and Sport Organisations and Other Expenditure in relation to Youth and Sports Activities	16,411	16,411
	B.10.- Grants for the Provision of Recreational Facilities	251	135
	B.11.- Grants for the Provision of Major Sports Facilities	4,100	4,100
	B.12.- Grants to Colleges Providing Courses in Irish	430	473
	B.13.- Publications in Irish	771	682
	B.14.- Institiúid Teangeolaíochta Éireann-General Expenses (Grant-in-Aid)	707	687
	B.15.- Royal Irish Academy of Music-General Expenses (Grant-in-Aid)	864	864
	B.16.- Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations	506	506
27. First-Level Education	F.2.- Other Grants and Services	250	251
	K.2. - Capital Building and Equipment Costs of Special Schools for Children in Care	600	517

29. Third-Level and Further Education	B.3.- An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	860	860
	G.- Dublin Institute for Advanced Studies (Grant-in-Aid)	2,416	2,416
31. Roinn na Gaeltachta	G.- Iocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	5,090	4,325
35. Tourism, Transport and Communications	B.5.- Bord Fáilte Éireann - Grant for EXPO '92 Seville (Grant-in-Aid)	2,250	2,072
	E.4.- Grant to An Post for G.P.O. Restoration	1,000	893
36. Defence	X. Equitation	325	322
	DD.- Irish Red Cross Society (Grant-in-Aid)	404	404
	EE.- Coiste an Asgard (Grant-in-Aid)	300	300
38. Foreign Affairs	G.- Cultural Relations with other Countries (Grant-in-Aid)	213	212
40. Social Welfare	O.- Grants for Community and Voluntary Service	3,484	3,485
41. Health	B.7.- Grants to Health Agencies and other similar Organisations	30,292	30,292
	J.2.- Building, Equipping and Furnishing of Health Facilities	11,000	11,000
TOTAL		£105,230	£100,149

National Treasury Management Agency

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

Expenses incurred by the Agency in the performance of its functions are met from the Central Fund. The Agency incurred expenditure of £4.9m on administration in 1992.

Under the provisions of Section 12 of the National Management Treasury 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 1992 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 the accounts properly present the transactions of the Agency in 1992 and its balances at year end.

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

	£m
Debt Service Costs	<u>2,319</u>
National Debt outstanding 31 December (Table 1)	<u>26,344</u>

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 £78.2m.

Table 1 National Debt

	£m	£m	£m
Domestic Debt			
National Loans		13,001	
Medium/Long-term Indebtedness		137	
Short-term Indebtedness	3,135		
Less Domestic Liquid Assets	<u>51</u>		
Net Short-term Indebtedness		<u>3,084</u>	
Net Domestic Debt			16,222
Foreign Debt			
Foreign Loans	10,856		
Less Foreign Liquid Assets	<u>734</u>		
Net Foreign Debt			10,122
National Debt			<u>£26,344m</u>

Notes

- (1) The National Debt is stated on the basis of nominal amounts of principal originally borrowed.
- (2) An estimated £2,320m of National Loans were held by non-residents at 31 December, 1992.

**Currency
Realignment**

8. The Irish pound came under sustained international speculative pressure from mid-September 1992 and as a result non-residents' holdings of Irish Pound denominated securities were reduced from an estimated £3,700m at 15 September to an estimated £2,320m at 31 December 1992. In these circumstances the Agency found it necessary to engage in new and replacement borrowing denominated in foreign currencies, while curtailing its borrowing activities on the domestic market where interest rates had become extremely high.

On 30 January 1993 it was decided to realign the value of the Irish pound.

At that date 41.6% of the national debt was denominated in foreign currencies and the impact of the realignment on the actual portfolio of foreign debt was to increase its Irish Pound value by an estimated £915m (8.3%) with an estimated additional annual servicing cost of £60m.

While the figures quoted in paragraph 7 do not reflect the impact of the realignment it is estimated that its financial effect on the foreign debt existing at 31 December 1992 would have been of the order of £830m-£835m.

Savings Banks' Funds

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 June 1993 they reported to me on their audit of the 1992 accounts. I accept their opinion that the accounts of the Post Office Savings Bank give a true and fair view of its transactions for that year and of its year end balance.

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

The state of affairs of these funds at 31 December 1992 was as follows:

	1992	1991
	£m	£m
Liability in respect of funds due to depositors and creditors	979	975
Value of related investments held by Post Office Savings Bank Fund (at cost prices)	<u>1,023</u>	<u>1,017</u>
Surplus at 31 December 1992	<u>44</u>	<u>42</u>

However, as the market value of the investments held by the Fund was £12m. less than their cost price the surplus on the Fund at market prices was £32m. (£39m. at 31 December 1991).

Vote 9.- Office of the Revenue Commissioners

Revenue Account

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

I am also statutorily required to examine the account on behalf of Dáil Éireann in order to ascertain that adequate regulations and procedures have been framed and are being implemented to secure an effective check on the assessment, collection and proper allocation of revenue. The following paragraphs refer to matters arising from this examination.

Revenue Yield

11. The net yield of Revenue for the years 1992 and 1991 under its main headings is shown in the following statement:-

	1992 £m	1991 £m
Customs	125	117
Excise	1,748	1,700
Stamps	254	252
Capital Acquisitions Tax (including Estate, etc. duties)	33	50
Capital Gains Tax	58	48
Residential Property Tax	7	6
Income Tax	3,414	3,222
Corporation Tax	739	594
Value Added Tax	2,179	2,012
Agricultural Levies	3	2
	<u>*£8,560m</u>	<u>£8,003m</u>

*Includes £102m duties, taxes and levies deferred under EC regulations (1991 - £98m). £8,542m was paid into the Exchequer leaving a balance of £108m compared with £90m at the end of the previous year.

Extra-Statutory Repayments

12. Extra-statutory repayments were made during the year of excise duties £133,836 and value added tax £585,219 (both in respect of diplomatic privilege) and stamp duties £23,540 (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 value added tax repayments to diplomatic missions are to be authorised by Ministerial Order following concerns expressed by the Committee of Public Accounts. Repayments of customs duties to diplomatic missions (of which there were none in 1992) are statutorily authorised under Article 36(1) of the Diplomatic Relations and Immunities Act 1967. Repayments to EC institutions of excise duties and value added tax are provided for by the Protocol to the EC Treaty on the Privileges and Immunities of the European Communities, which has been given effect in national law by the European Communities Act, 1972. With regard to extra-statutory repayments of stamp duties, as and from June 1992 an applicant is not required to make a further payment where stamped deeds are lost once the Commissioners are satisfied that duty has already been paid. This revised practice will reduce substantially or obviate the need for extra-statutory repayments of stamp duties.

Write-Offs

13. The Revenue Commissioners have furnished me with schedules of cases in which claims of £100 or more under the Revenue Acts were written off during the year ended 31st December, 1992.

The total amount of items included in the schedules, £97,843,920 is made up as follows:-

	1992		1991	
	Number of Items	Amount £000	Number of Items	Amount £000
Income Tax	1,568	17,335	1,601	18,646
PAYE	1,438	23,767	1,202	19,102
Corporation Tax	1,111	18,209	913	16,441
Capital Gains Tax	78	860	54	619
Value Added Tax	1,827	37,673	1,503	31,049
Excise Duty	-	-	1	24
	6,022	97,844	5,274	85,881

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

	1992		1991	
	Number of Items	Amount £000	Number of Items	Amount £000
Compassionate Grounds	236	1,910	209	1,935
Ceased Trading - no assets	2,814	50,067	2,104	40,474
Liquidation/Receivership/ Bankruptcy	1,078	25,000	579	14,803
Cannot be traced/outside jurisdiction	1,894	20,867	2,382	28,669
	6,022	97,844	5,274	85,881

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

As stated in previous reports a joint review by the Collector General's Office and the Inspectors of Taxes throughout the country of the substantial amount of arrears remaining on the records after the 1988 amnesty is ongoing and leads not only to more effective collection of the arrears but also, inevitably, to the continued increase in both the number of cases and the amount of taxes deemed to be irrecoverable as indicated in the foregoing table.

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

*Assessment and
Collection*

14. The Revenue Commissioners have furnished me with information relating to the assessment and collection of taxes and the collection of PRSI, health contributions, employment and training levy and income levy. A summary of the balances outstanding as at 31 May 1993 follows.

Summary and Status of Outstanding Taxes as at 31 May 1993

	31 May 1993 £m	31 May 1992 £m
Income Tax (Excluding PAYE)	612	633
PAYE/PRSI Underpayments	297	275
PAYE/PRSI Estimates	286	323
Corporation Tax	364	382
Capital Gains Tax	82	79
Capital Acquisitions Tax	3	2
Sur Tax, CPT & Wealth Tax	3	3
Health Contributions, Levies, etc.	59	62
VAT Underpayments	255	243
VAT Estimates S.23	174	176
VAT Estimates S.22	299	358
Residential Property Tax	3	2
Balance Outstanding	2,437	2,538
Status of Balance		
1. Under appeal or enquiry *	320	334
2. Not disputed	647	630
3. Under demand	611	738
4. Awaiting transfer to enforcement	272	316
5. Under enforcement	502	398
6. Arrears Branch	85	122
	2,437	2,538
Estimate of total amount likely to be collected	531	418

* Tax under appeal or enquiry at 31 May 1993 included £41m Income Tax (excluding PAYE) and £110m Corporation Tax which do not become due until final determination of the appeal, provided an amount specified by the taxpayer has been paid (the taxpayer may specify that no tax is payable). With regard to tax which is the subject of appeal under self assessment the taxpayer must have submitted a return of income and have paid the undisputed tax due in accordance with the return.

The following schedules have been compiled on the basis of the information furnished and reflect activities and transactions in the year ended 31 May 1993 (and for comparison purposes the position in the year ended 31 May 1992) regardless of the years to which the transactions relate.

Schedule 1
Income Tax (excluding PAYE)

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	633	721
Charge	842	753
Discharge	1,475	1,474
Paid	3 860	108 733
Balance at 31 May 1993	612	633
Estimate of amount likely to be collected *	165	95

(a) Deposit Interest Retention Tax, which was introduced in 1986, accounts for £326m of the charge and paid amounts (previous year £277m).

(b) Withholding tax on fees paid for professional services, which was introduced in 1987, accounts for £78m of the charge and paid amounts, (previous year £67m).

(c) PRSI for the self-employed which was introduced in 1988 is also included in the figures along with Health Contributions and the Employment and Training Levy. Together they account for £88m of payments made in the year to 31 May 1993 (previous year £70m).

(d) A tax on Collective Investment Undertakings was introduced in 1989 - Section 18 of the Finance Act, 1989. The tax accounts for £5.8m of the charge and paid amounts (previous year £5.6m).

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

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

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

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	126	118
Employers' Liability per P.35s	2,654	2,360
Paid	2,780 2,642	2,478 2,352
Balance at 31 May 1993	138	126
Estimate of amount likely to be collected	40	27

(b) Section 8 of the Finance Act, 1968 provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full

liability for PAYE for a year they may estimate the amount of PAYE due for that year. The following table shows the position of such estimates as at 31 May 1993.

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	196	217
Estimates Raised	169	200
Paid	365 191	417 221
Balance at 31 May 1993	174	196
Estimate of amount likely to be collected	18	19

Notes:

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

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

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

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

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

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	149	137
Employers' Liability per P.35s	1,552	1,461
Paid	1,701 1,542	1,598 1,449
Balance at 31 May 1993	159	149
Estimate of amount likely to be collected	46	33

(b) Section 8 of the Finance Act, 1968 as applied to PRSI by various legislation, provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full liability for PRSI for a year they may estimate the amount of PRSI due for that year. The following table shows the position of such estimates as at 31 May 1993.

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	127	131
Estimates Raised	90	46
Paid	217 105	177 50
Balance at 31 May 1993	112	127
Estimate of amount likely to be collected	13	13

Notes:

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

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

*Schedule 4
Corporation Tax*

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	382	481
Charge	905	692
Discharge	1,287	1,173
Paid	158 765	114 677
Balance at 31 May 1993	364	382
Estimate of amount likely to be collected	40	39

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

(b) Advance Corporation Tax is included in this schedule. It accounts for £114m (previous year £97m) of the charge and paid amounts.

*Schedule 5
Capital Gains Tax*

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	79	69
Charge	66	69
Discharge	145	138
Paid	7 56	16 43
Balance at 31 May 1993	82	79
Estimate of amount likely to be collected	17	13

*Schedule 6
Capital Acquisitions Tax*

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	2	6
Charge	38	58
Discharge	40	64
Paid	2 35	5 57
Balance at 31 May 1993	3	2
Estimate of amount likely to be collected	2	1.4

*Schedule 7
Sur-tax, Corporation Profits Tax & Wealth Tax*

	At 31 May 1993 £m	At 31 May 1992 £m
Balance	3	3
Estimate of amount likely to be collected	0.2	0.4

The taxes referred to in this schedule have been abolished.

Schedule 8
*Health Contributions, Employment & Training Levy & Income Levy **
(Self employed individuals and individuals with investment income only)

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	62	65
Charge	1	NIL
Discharge	63	65
Paid	2 2	NIL 3
Balance at 31 May 1993	59	62
Estimate of amount likely to be collected	2	3

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

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

Schedule 9
Value Added Tax

(a) The following table shows the position as at 31 May 1993 of VAT liabilities declared and payments made on foot of returns submitted by traders.

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	243	235
Liability per traders' returns	1,835	1,642
Paid	2,078 1,823	1,877 1,634
Balance at 31 May 1993	255	243
Estimate of amount likely to be collected	107	92

The balance of £255m includes a large element due in cases in liquidation/receivership and it is likely that little of this will be recovered. There are also amounts due from other companies and individuals that have ceased to trade, many some considerable time ago and in these cases the prospect of recovery is not good. The estimate of the amount of the balance likely to be collected takes these factors into consideration.

(b) Section 23 of the Value Added Tax Act, 1972 as amended, provides that where the Revenue Commissioners have reason to believe that a person when submitting his return understates his VAT liability or obtains an excess VAT repayment or where a person fails to register for VAT they may estimate the amount of VAT due. The following table shows the position of such estimates as at 31 May 1993.

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	176	175
Estimates Raised	7	23
Paid	183 9	198 22
Balance at 31 May 1993	174	176
Estimate of amount likely to be collected	41	39

Notes:

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

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

(c) The following table shows the position as at 31 May 1993 in respect of estimates raised by the Collector General under Section 22 of the Value Added Tax Act, 1972 where taxable persons have failed to furnish statutory returns by that date. The amounts paid represent estimates paid without submission of returns. However, when an estimate is displaced by a return both the declared liability and any amount paid are included in the first table in this schedule. The balances outstanding are not a measure of equitable liability and cannot, therefore, be taken as a measure of arrears of tax. Many of the outstanding returns may show little or no liability when furnished. Some may prove to be claims to repayment. While the returns remain outstanding it is not possible to quantify the liability other than by the process of making estimates.

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	358	356
Net increase/(decrease) in estimates after taking into account amounts paid	(59)	2
Balance at 31 May 1993	299	358
Estimate of amount likely to be collected	40	43

*Schedule 10
Residential Property Tax*

The following table shows the amount outstanding at 31 May 1993 in respect of cases where the returns have been made or assessments made in the absence of returns.

	Year Ended 31/5/93 £m	Previous Year £m
Balance Forward	2	3
Charge	8	5
Paid	10	8
	7	6
Balance at 31 May 1993	3	2
Estimate of amount likely to be collected	0.2	0.2

*Collection of
Outstanding Taxes*

15. Tables 1 and 2, containing information furnished to me by the Revenue Commissioners show the position regarding the referral of certificates issued under Section 485 of the Income Tax Act, 1967 to Sheriffs to enforce collection of outstanding taxes and the results of such action.

Table 1 - Certificates

	1992	1991
On hands of Sheriffs at 1 January	84,291	91,084
Referred to Sheriffs during the year	<u>124,448</u>	<u>143,217</u>
	208,739	234,301
Returned paid	40,576	
Returned unaccompanied by payment	<u>104,170</u>	<u>150,010</u>
On hands of Sheriffs at 31 December	<u>63,993</u>	<u>84,291</u>

Table 2 - Analysis under tax heads of certificates on hands

	Number of Certificates	Value £m
Income Tax	5,113	23.2
Corporation Tax	1,710	7.9
Capital Gains Tax	20,164	73.0
PAYE/PRSI	36,922	143.6
VAT	84	1.0
	<u>63,993</u>	<u>£248.7m</u>

The amount paid over to the Collector General in 1992 by the Sheriffs was £91.7m compared with £90.9m in 1991.

Solicitors may also be used to enforce the collection of outstanding taxes. In 1992, some 6,700 items were referred to solicitors. The yield from solicitor enforcement in that year was £10.7m. The corresponding figures for 1991 were 6,000 and £10.7m respectively. As a further means to enforce collection, the power to attach amounts owed by third parties to tax defaulters was successfully used in 603 cases

in 1992 resulting in a yield of £6m. The 1991 yield from attachments was £6m from 490 cases.

*Investigation
Branch Settlements*

16. Where an investigation undertaken by the Revenue Commissioners reveals that a taxpayer has failed to disclose relevant information resulting in an underpayment of tax, legal proceedings may be instituted against the taxpayer. Alternatively, the Revenue Commissioners may agree to accept from the taxpayer a sum in settlement of the tax outstanding with the addition of interest and penalty charges. The Revenue Commissioners have informed me that, during 1992, investigations were completed in 231 cases, 216 of which resulted in back-duty settlements amounting to £19,044,839 (£11,376,175 in 186 cases in 1991) becoming collectible, inclusive of £4,113,195 (£2,189,137 in 1991) in penalty and interest charges.

Settlements 1992

Investigations on hands at 1 January 1992	414	
New cases in 1992	<u>212</u>	626
<i>Investigations completed in 1992</i>		
Settlements	216	
Nil Settlements	<u>15</u>	<u>231</u>
Investigations on hands at 31 December 1992		<u>395</u>

Self Assessment

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

Compliance

By 31 May, 1993 a total of 196,790 completed income tax returns for 1990/91 and a total of 180,256 for 1991/92 had been lodged. These represent 95% and 83% respectively, of returns issued in respect of those years.

In the case of corporation tax, completed returns lodged by 31 May 1993 totalled 45,705 for accounting periods ending in the year to 31 December 1990 and 43,789 for accounting periods ending in the year to 31 December 1991. These represent 75% and 69%, respectively, of returns issued in respect of those periods.

Self Assessment Audit Activity 1992

	Income Tax	Corporation Tax	Total
Returns selected for detailed screening	3,021	819	3,840
Returns accepted after further review	<u>1,048</u>	<u>129</u>	<u>1,177</u>
Audits* initiated during 1992	1,973	690	2,663
Audits* already in progress at 1 January 1992	<u>675</u>	<u>522</u>	<u>1,197</u>
	2,648	1,212	3,860

* The focus of a self assessment audit is the current year. However, where substantial defects are uncovered, the scope of the audits may be expanded to include returns filed for prior years. This occurs frequently. In general, the audit encompasses all relevant tax heads.

Audit Results 1992

	Income Tax	Corporation Tax	Total
Cases where returns were accepted	567	457	1,024
Referred to Investigation Branch	19	-	19
Cases closed with additional tax liability (see below)	1,136	322	1,458
Audits in progress at 31 December 1992	<u>926</u>	<u>433</u>	<u>1,359</u>
	<u>2,648</u>	<u>1,212</u>	<u>3,860</u>

Additional liability of £12.9m for income tax and £4.7m for corporation tax was assessed as a result of the audits as follows:-

	Number of Cases		
	Income Tax	Corporation Tax	Total
<i>Liability</i>			
Less than £5,000	534	125	659
£5,000 to £50,000	568	165	733
£50,000 to £100,000	23	13	36
Over £100,000	<u>11</u>	<u>19</u>	<u>30</u>
	<u>1,136</u>	<u>322</u>	<u>1,458</u>

The highest individual liability was £415,000 which arose on an income tax audit.

£1.25m was also assessed and paid as a result of audits of 200 Capital Acquisitions Tax self assessment returns.

Random Selection of Cases for Audit

Up to 1992, cases were selected for audit solely on the basis of a screening process which was carried out by reference to predetermined criteria. As part of the 1992 audit programme, 7% of the audits initiated were selected on a random basis. Initial results indicate that, while some additional tax liability was established in a little under half of the cases randomly selected for audit, the additional yield was significantly less than that achieved from targeted audits. I have been informed that therefore emphasis will continue to be placed on identifying cases through the screening process rather than on expanding the random audit programme.

Failure to File Tax Returns

In paragraph 23 of my previous report I referred to the institution of prosecutions and securing of convictions of taxpayers for failure to submit returns of income. I have been informed that between July 1991 and 31 January 1993 a total of 1922 taxpayers who failed to file self assessment returns for 1988/89, 1989/90 and 1990/91 and who were considered by the Revenue Solicitor to be suitable for prosecution received warning letters. Because of continuing failure to submit returns, prosecutions were instituted in 675 cases and convictions secured in 600 of these cases resulting in the imposition by the courts of a monetary fine on the taxpayer. Another 1,247 cases were in the process of being prosecuted but I understand, however, that from July 1993, pending the end of the new amnesty, no further cases are being referred for prosecution for the years covered by the amnesty and existing cases have been withdrawn.

*Collector General's
Bank Account*

18. Since 1984 a current account in the Collector General's name has been maintained by the Revenue Commissioners with a commercial bank for the purposes of making repayments of Income Tax, Corporation Tax and Capital Gains Tax. The account has been funded by daily transfer to it of an amount equal to the total of the repayment cheques issued the previous day.

By arrangement with the bank, transaction charges have not applied but charges totalling £10,000 per annum approximately have been made for computerised access facilities, stops, cheque reconciliation tapes and cheque sorting. No interest was paid on the balance held in the account thus giving the bank the free use of the overnight balances.

In the light of the very large fluctuating overnight balances which can accumulate on this account due to the time lag in the encashment of cheques, the cost effectiveness of this arrangement was raised informally by my staff with the Collector General's Office in early 1990.

In May 1993, following negotiations with the commercial bank, the Revenue Commissioners sought approval from the Department of Finance to revise the arrangements with the bank. It was proposed to open a deposit account into which a daily transfer of funds equivalent to the value of the repayment cheques issued the previous day would be made. The bank would transfer funds from this deposit account to the existing current account each day in order to maintain the balance in the current account at £3m. All charges on transactions on all accounts maintained by the Revenue Commissioners with the bank would be waived and the balance in the deposit account would earn interest at the rate appropriate to deposits of £100,000 and over.

In view of the substantial costs of maintaining this account with the commercial bank I asked the Accounting Officer why it was not until May 1993 that measures aimed at minimising the costs to the Exchequer were put to the Department of Finance, and whether the measure proposed had since been sanctioned.

I also asked whether any other commercial banks had been approached in regard to the terms they would be prepared to offer for keeping this account.

The Accounting Officer stated that one of the essential requirements of the Revenue Commissioners is the availability of continuous efficient banking services. The quality of the service provided, the potential advantages of the bank's information technology programme and the risk of overdependence on one banking agent were factors taken into account in maintaining at the commercial bank the Collector General's No. 1 Account and the Accountant General's No.1 Account which was used for the payment of the salaries of Revenue staff. It was agreed that the bank would absorb the normal transaction charges on these accounts in return for the benefit of the interest on the balances. The implications of this arrangement were kept under review and the advantages fluctuated between Revenue and the bank as interest rates and bank charges altered. Both accounts have a high volume of transactions but the balances on the salaries account are low.

The Accounting Officer explained that the successful negotiation of the new advantageous banking arrangements was time consuming and that, having regard to the favourable terms offered for the other accounts held at the bank, it was necessary to ensure that a global view was taken before seeking revised terms. Progress was delayed by the introduction of facilities to allow taxpayers to use GIRO and Direct Debits to make payments using the bank's services. These were major developments for the Offices of the Collector General and the Accountant General. Another complicating factor was the transfer of the Office of the

Accountant General to Ennis which entailed the replacement of all but two of the experienced staff.

During the period of the negotiations all of the licensed banks in the State were invited to tender for the provision of GIRO and Direct Debit facilities. At the end of that exercise, the commercial bank which holds the Collector General's No. 1 Account was also selected for the provision of these facilities.

The Accounting Officer assured me that the facilities on offer from the other banks are monitored regularly and it is considered that the terms negotiated with the chosen bank for the full range of services provided are good. The possibility of transferring to another bank was one of the bargaining factors used in obtaining the improved conditions.

The Accounting Officer also informed me that the new proposals for operating the account were approved by the Department of Finance and are in operation since August 1993. That Department's recent suggestion to use the Paymaster General's Office for this account is being examined at present.

*Value Added Tax -
Special Annual
Accounting Scheme*

19. A special VAT annual accounting scheme was introduced under Section 58 of the Finance Act, 1989 to allow certain VAT registered traders to make a single annual VAT return (VAT 3) for each year ending 31 August instead of the standard bi-monthly returns. The scheme is being applied to traders whose net payments are less than £4,000 per annum or whose net repayments are less than £1,000 per annum. Such traders may opt out of the scheme and continue to make bi-monthly returns.

Under the standard VAT accounting procedure traders are obliged to submit a completed return by the 19th of the month following the end of each two month tax period and to remit the amount of tax due. In the event of failure to comply with this requirement, an estimate of the VAT due is raised by the Collector General, in accordance with Section 22 of the Value Added Tax Act, 1972, followed by the issue of a warning notice in the case of continued non-compliance, ultimately leading to enforcement action being taken.

Under the special scheme traders may make interim payments during the year, and a single return, together with the amount of tax due, must be submitted to the Collector General by 19 September. Reminders are issued to traders who fail to make returns and lists of traders who, after the issue of reminders, still fail to comply, are sent to the appropriate Tax Inspectors for follow up action.

Information furnished to me by the Revenue Commissioners as at January 1993 shows the following position in relation to the submission of annual returns and the collection of VAT under the special scheme:-

	Year end 31 August		
	1992	1991	1990
VAT 3 issued	25,243	22,214	17,023
VAT 3 returned	14,363	17,107	13,864
VAT paid	£21.2m	£22.5m	£17m
VAT repaid	£2.7m	£4.2m	£3.3m
Net VAT received	£18.5m	£18.3m	£13.7m

During the course of an audit at Dundalk VAT district in March 1993, it was noted that a listing of 293 traders who had failed to make annual returns for the years to 31 August 1990 (122) and 1991 (270) - some of whom failed to make returns in both years - had been received from the Collector General in December 1992 and that action had been taken on these cases as follows :

Returns submitted after production of the listing	38
Referred to outdoor section for officer to call	36
Returns requested from trader by phone and awaited following commitment to lodge	83
Cases ceased trading who had agreed to notify in writing	6
To be dealt with	<u>130</u>
	293

I asked the Accounting Officer why there had been a delay in dealing with these cases and for information on the numbers of cases for 1990 and 1991 referred to inspectors in all districts which had not been dealt with. The Accounting Officer informed me that the lists which issued in December 1992 combined the years ended 31 August 1990 and 1991. A total of approximately 5,000 cases were listed and sent to inspectors for action as appropriate as part of each districts' overall VAT compliance programme. He explained that the introduction of the Single Market on 1 January, 1993 required important major changes in the VAT System. This meant that considerable resources in the tax districts (including Dundalk) had to be directed to this work towards the end of 1992 and early 1993. The resources available to work the VAT list had accordingly to be reduced. Statistics are not kept centrally of the numbers of these cases sent to each district. In addition there had been a major reorganisation in the Dublin area which deals with almost 50% of the cases. Therefore, it was not possible to ascertain the exact number of cases outstanding but it had been confirmed that in regard to the lists issued in December 1992, all the cases in the Dundalk District and most of the cases in the other districts had been dealt with and that the small number of remaining cases were not likely to yield significant revenue.

In regard to the operation of the scheme generally it was noted that at 30 June 1993 reminders had been issued by the Collector General to only 50% approximately of traders who had failed to submit annual returns for the year to 31 August 1992 and that lists of traders who had still not complied following reminders had not been forwarded to the Tax Inspectors.

The Accounting Officer has informed me that there was a shortage of the preprinted reminder stationery, that as a result reminders had to be issued manually

and that this process was completed in July 1993. He also informed me that the issue of lists of non-compliant cases to inspectors would be completed by September 1993.

I also asked the Accounting Officer why estimates are not raised by the Collector General under Section 22 of the Value Added Tax Act, 1972 in the case of failure by traders operating under the special scheme to submit annual returns and whether he was satisfied with the effectiveness of the scheme. The Accounting Officer informed me that the issue of annual Section 22 estimates by the Collector General was not provided for in the legislation and that such cases were dealt with by means of Section 23 assessments issued by inspectors where appropriate. In relation to the effectiveness of the scheme he informed me that compliance rates for the years ended 31 August 1990 and 31 August 1991 had reached 83% and 79% respectively and that it was expected that a similar compliance rate would soon be achieved for the year ended 31 August 1992. He stated that in view of the small percentage (1% ie £22m approximately) of overall VAT revenue involved, the resources available and the return to the Exchequer he was generally satisfied with the procedures in place for the operation of the scheme but that the situation is kept under regular review.

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

Subhead G. - National Parks and Wildlife Service

Subhead H. - Inland Waterways

Subhead J.1. - National Monuments and Historic Properties

**Tourism-related
Programme**

20. Under an EC Directive of 21 December, 1989 the EC Commission approved a programme of grant aid from the European Regional Development Fund (ERDF) and the European Social Fund (ESF) towards the cost of an Operational Programme for Tourism over the five-year period 1989 to 1993. The level of aid approved under the programme can be adjusted in line with inflation over the period.

The purpose of the Programme is to develop the tourist industry through three sub-programmes of aid to the public sector, aid to the private sector and training courses in the tourist industry.

A Monitoring Committee was established under the terms of the EC Directive to co-ordinate and monitor progress on the implementation of the Programme.

Under the public sector sub-programme, projects undertaken by the Office of Public Works (OPW), Local Authorities, Regional Tourism Organisations, Shannon Heritage Company, and Central and Regional Fisheries Boards and falling under the general headings of inland waterways, outdoor specialist sports facilities, walking, touring and equestrian, culture and heritage, leisure and health, caravanning and coastal marinas may qualify for ERDF aid of up to 75% of cost.

The amount of aid ultimately payable is based on the estimated project cost submitted to the EC at the time of application or on the actual completed cost - whichever is the lower - and there is some scope in the scheme for using savings on projects to meet additional expenditure on other projects within the same programme.

Applications for aid are channelled to the EC through the Department of Finance. ERDF aid received in the Department of Finance in respect of OPW projects is paid directly into the Exchequer and funding of the projects is by means of an annual provision in the OPW Vote. Aid receipts in respect of projects within the remit of Bord Fáilte and Shannon Development are paid over to these bodies in the form of a global grant from the EC for disbursement to the project organisers.

Up to 31 December 1992, expenditure of £25,767,020 had been incurred by OPW on 36 public sector projects for which total approved eligible expenditure was £34,143,000.

Of these 36 projects, expenditure to 31 December 1992 had exceeded the approved eligible level in 16 cases with further expenditure being incurred in 1993 in 13 of these cases.

One project, the Wexford Interpretative Centre, on which expenditure of £1.02m had been planned and which had been approved for ERDF aid of £765,000 did not proceed.

Three other projects, the Boyne Archaeological Park, the Burren National Park and Wicklow National Park, were stopped before completion and the financial details on these projects were as follows :

	Total Approved £	Total Expenditure to 31 August 1993 £	ERDF Aid Received £
Boyne Archaeological Park	5,000,000	2,792,046	2,094,034
Burren National Park	2,750,000	1,228,326	921,245
Wicklow National Park	1,333,000	1,169,056	876,792

As I was concerned that underestimation of expenditure on projects or failure to complete projects in respect of which ERDF aid had been approved could result in loss of aid which would otherwise accrue to the State, I asked the Accounting Officer what procedures had been put in place to ensure that applications for ERDF grants under the Programme were comprehensive and included reliable estimates of all planned expenditure and I sought information on the extent of the loss of aid, if any, arising from such underestimation.

I also inquired regarding entitlement to ERDF grants paid on foot of expenditure on the three suspended projects and the reasons for failure to proceed with the Wexford Interpretative Centre project when approval had already been obtained for grant aid of £765,000.

The Accounting Officer stated that material for inclusion in the National Development Plan for the period 1989-1993 was sought by the Department of Finance on 13 October 1988 and proposals were submitted on 9 November 1988. At that time it had been the intention of the Department of Finance that sufficient projects would be put forward to maximise the State's drawdown of Structural Funds. Because of the limited time available to OPW to submit proposals for the

1989/93 programme and the uncertainty regarding eligibility of projects and the level of aid that would be available, the list put forward was tentative, with no more than an order of cost for each project. A number of revised proposals had been submitted by OPW to the Department of Finance in 1989 and a definitive list of projects was agreed in November 1989, the expected cost of which totalled £22.608m. This was later reduced by £1.2m in respect of the Ballinamore/Ballyconnell Canal project which was removed from the OPW programme. During the lifetime of the programme to date, additional ERDF funds had been allocated to OPW bringing the maximum expenditure which would qualify for aid to £36.747m.

Projects originally proposed by OPW for inclusion in the National Development Plan were tentative as there was no indication that any of the projects would qualify for ERDF aid. Furthermore, the aid for the Tourism Operational Programme was finite and, in turn, the amount available for OPW projects was limited.

It was the Accounting Officer's view that putting forward a greater number of projects or increasing their estimated cost would not have resulted in additional funds being made available to OPW. If OPW had received a larger amount it would have been at the expense of another agency and would not have resulted in any increase in EC funds for the State. Once the programme of projects for ERDF aid had been approved it then became a matter of policy as to the precise nature of the project to be developed in each case.

It was OPW's responsibility in relation to ERDF aid to ensure that the amount allocated to OPW was drawn down and that viable projects would result from the investment. Where approved projects had not been proceeded with or where expenditure less than the approved amount was likely to be incurred the surplus funds would be applied to other projects and in this regard consultation with the Department of Tourism and Trade was ongoing.

Regarding the three visitor centre projects suspended by Government decision, the Accounting Officer informed me that discussions were continuing with the Department of Finance on the question of the EC aid yet to be drawn down and its utilisation on these centres or, failing this, the re-allocation of this funding to other eligible projects.

He also informed me that the Wexford Wildlife Interpretative Centre had been included in the OPW programme on the understanding that Johnstown Castle would be transferred to OPW and that the Centre would be located there. When it was learned that the Environmental Protection Agency was to be located at Johnstown Castle, the project was considered to be no longer viable, the funds were decommitted and would be used to support other OPW projects.

Vote 20. - Garda Síochána

Subhead A.2. - Travel and Subsistence Expenses

Internal Controls

21. Personal imprest accounts are a form of suspense account normally used to record advances to meet estimated expenditure on travelling and subsistence. It is standard accounting procedure that suspense accounts, including imprest accounts, be subject to periodic review and the balances promptly cleared after the expenditure has been incurred so as to establish the proper charge to the Vote and that further imprests not be issued while the balances of previous imprests remain uncleared.

In the course of an examination of imprest accounts issued to meet expenses of members of the Garda Síochána a number of control weaknesses were observed:

- In some cases where a single issue had been made to a superior officer for distribution to a number of members, the individual balances of imprests outstanding were not known
- expenses for which imprest advances had been made, had not been claimed for up to five years in some cases
- a number of imprest advances were issued despite existing imprest balances not being cleared
- reconciliation of claims submitted in respect of expenses incurred against imprest advances was nine months in arrears at the time of audit.

I sought the observations of the Accounting Officer on the deficiencies in the control system and the extent to which they affect the accuracy of the charge to subhead A.2. of the Garda Síochána Vote. I also inquired as to the measures proposed to correct the deficiencies.

The Accounting Officer informed me that at present the manual system has to cater for the Department's extensive operational costs, including the expenses incurred by a significant proportion of its 16,000 staff and that this is an extremely heavy workload. Controls under the system are cumbersome and difficult to apply, principally due to the volume of work, the need to process all requests for payments without undue delay, limited staff resources, and the structure of the payments system which is geared primarily towards Vote and subhead expenditure controls and does not readily lend itself to individual staff account maintenance.

The Accounting Officer stated that, because of this, a new Financial Management System (FMS) is being introduced to process the Department's non-pay expenditure and will generate payments, provide financial reports and apply controls far more efficiently and comprehensively than was heretofore possible.

In regard to travelling and incidental expenses, the FMS will focus on each staff member under a staff account which will include full details of all payments made to the individual and will be automatically updated and show the amount of any outstanding advances; it is proposed, once the FMS is operational, to recover any advances which are outstanding for more than one month by way of payroll deductions.

In regard to the accuracy of the charge to subhead A.2. the Accounting Officer explained that when the Garda Advances suspense account has been fully reconciled and the necessary remedial action carried out it will be possible to finally determine the amounts to be charged and it is intended that all amounts proper to be charged to the Vote will be so charged before the end of 1993.

Subhead D. - Transport

Control Over Stores 22. Reference was made in my 1983 and 1987 Reports to serious weaknesses in the controls over Garda transport stores. These mainly related to the failure to record the receipt and issue of stores and the absence of stocktaking. As a result, the Department of Justice gave undertakings to implement specific remedial action.

In the course of an audit at the Garda transport stores in April 1993 it was noted that the undertakings given had not been observed but that, following the latest stocktaking carried out in January 1993, the stock records were adjusted to reflect the physical balances on hands at that date. Stock movements prior to that date had not been recorded and it was acknowledged that issues of fast moving stock had not been recorded for some considerable time. I asked the Accounting Officer why this was so, the extent to which intake of stock was not recorded and why reconciliations between the stock records and stocktaking balances were not carried out so that investigations into material discrepancies could be instigated. I also enquired as to how, in the absence of reconciliations, assurance was obtained as to the proper control and custody of stores and what progress had been made in computerising the stores system consequent on the appointment of a fleet manager in February 1991.

The Accounting Officer stated that there are 1,498 vehicles in the Garda fleet. The Transport Garage has direct responsibility for the maintenance and repair of the 630 vehicles based in the Central Dublin Metropolitan Area and urgent and special (security) repairs on all other vehicles in the fleet. There are 22 different makes and 109 different models in the fleet and parts have to be held or recorded for each model.

He pointed out that the system to control the movement of parts in the garage had been in operation for over 30 years and could be described as the most basic manual system available.

The Accounting Officer explained that, due to staff shortages, it was not possible to keep records up-to-date before January 1993, but that the situation had now been rectified and, taking 1 January 1993 as day one, the records are being maintained in an efficient manner. In August 1993, the Department's Inspectors carried out an examination of the system, in the course of which a sample stocktake revealed that, taking 1 January 1993 as day one, the stock records were in agreement with the actual stock.

The Accounting Officer informed me that the reconciliation between the stock lists and the stock records which had commenced in January 1993, following the annual stocktaking was still on-going but he assured me that, should any discrepancies come to light, they would be investigated.

He also informed me that additional staff had been assigned to the transport stores to ensure that all records are kept up to date. In recent years a computerised stores system for the general stores area had been introduced and some exploratory work had been carried out into a computer system for the transport stores. As part of the Information Technology Plan for the Garda Síochána which had recently been drafted, the introduction of a computerised stores system for the transport stores would improve stock recording procedures and provide enhanced management information to facilitate more effective stores management and the wider application of 'just-in-time' purchasing principles. The possibility of installing such a system in advance of implementing the main proposals in the Information Technology Plan is being considered urgently in response to the needs of the transport stores. In addition, a stores audit committee had been set up to make proposals for the overall management of the stores function.

The Accounting Officer also stated that a system of rolling reconciliation had been introduced whereby a selected number of items are reconciled each week. A decision had already been taken to close the transport stores at the end of December 1993 to permit a full end of year stocktake and reconciliation.

In response to my inquiries as to why the Department's Inspectorate responsible for internal audit had not carried out an audit of the control system in the Garda Transport Stores since February, 1988 the Accounting Officer explained that the Inspectorate had carried out an inspection of the stores in 1990 but unfortunately the report had been mislaid.

Vote : 21 Prisons

Subhead A.1. - Salaries, Wages and Allowances

Overtime

23. In his evidence to the Committee of Public Accounts in 1988 the then Accounting Officer indicated that a new roster for Prison Officers had been introduced "to create 200 extra jobs while at the same time to effect substantial savings in overtime ". Although expenditure on overtime decreased between 1986 and 1988 it has increased each year since then as shown in the following table :

Year	Prison Officers	Overtime Expenditure £m	Overtime as % of Pay
1986	1,831	13.4	33%
1987	1,855	10.3	27%
1988	1,905	6.3	18%
1989	1,875	7.5	18%
1990	2,076	11.5	23%
1991	2,305	13.2	23%
1992	2,299	13.8	23%

I enquired as to the reasons for the growth in overtime expenditure since 1988 despite the introduction of new rosters in 1988 and 1989 and the increase in staffing in the period 1986 to 1992. I also enquired regarding the impact of absenteeism on overtime levels and I sought the observations of the Accounting Officer on the level of overtime at a constant 23% of total salary costs and whether any measures are proposed to reduce this level.

The Accounting Officer informed me that the daily out-of-cell routine for prisoners in the closed prisons extends from 8a.m. - 8p.m. and that up to 1988, the supervisory duty in the period from 5p.m. - 8p.m. was worked exclusively on overtime. The new rosters introduced in 1988 eliminated this built-in overtime at a cost of creating 200 extra jobs and achieved savings in overtime of approximately 400,000 hours, representing a saving in overtime expenditure of £4m, bringing the total outturn down to £6.3m for that year.

The increase in expenditure since then is, the Accounting Officer stated, unrelated to that roster change and it has arisen because of unrelenting pressure on the prison system which has given rise to additional staffing requirements including staffing

of prisoner escorts. Approximately £0.2m of the increase in overtime expenditure could be attributed to a 14% rise in the numbers in custody and on temporary release. The opening of the new place of detention at Wheatfield for 320 offenders in 1989 accounted for approximately £1.9m in overtime while the opening of additional accommodation for 40 offenders at Fort Mitchel and for 20 offenders at Cork Prison in 1990 cost approximately £0.7m and the implementation of 24 hour medical orderly cover in 1990 contributed approximately £0.7m to the overtime bill. In addition, the Accounting Officer indicated that special difficulties in Mountjoy Prison due to overcrowding and the presence of disruptive prisoners (which had culminated in a riot in September, 1991) had resulted in overtime costs of £1.1m approximately - there had been a 27% rise in the level of committals to that prison. Increases in the cost of overtime as a result of pay increases were £2.8m approximately. Even without increases in the volume of activity, the effect of pay increases would have been to increase the 1988 level of expenditure to about £8m by 1992.

To meet the increases in workload a total of 438 additional posts were sanctioned for the Prison Service since 1988 (these numbers being independent of the 200 required for the new rosters) including 47 to cover the 39 hour week for prison staff introduced in 1990. However, only 315 extra staff were recruited, leaving a shortfall of 123. The new prison at Wheatfield, which opened in 1989 absorbed 257 of the extra staff but the opening of this prison in itself created overtime demands e.g for escort of prisoners to courts, hospitals, other prisons etc. and to cover additional staffing requirements which became necessary due to changes in the make-up of the prisoner population there.

If the influence of Wheatfield is excluded (so that like can be compared with like as between 1988 and 1992) the increase in overtime has been 276,000 hours and the increase in staffing 58. The shortfall of 123 staff accounts for an estimated 200,000 hours overtime at a cost of £2.7m and therefore the increase in overtime would have been only 76,000 hours (£1m at current rates) had all authorised staff been provided.

The Accounting Officer went on to explain that overtime as a percentage of pay costs was 18% in 1988 and 1989 and that it is Departmental policy to restrict it to about this level which should be sufficient to cope with such variable work demands as escorts, provided there are sufficient staff to respond to routine prison operations in normal time. This was not the case in 1992. Had the 123 vacancies which then existed been filled, overtime in that year would have represented 19% of pay. The Accounting Officer remained concerned at the high level of overtime especially in the light of the reductions which had been achieved in overtime in 1988 and 1989. In the context of the 1994 Estimates, the Department of Justice will be proposing further recruitment to recognised vacancies. However, even if sanction is received to fill these vacancies, it will have little impact on overtime in 1994 as the recruitment of 88 staff recently sanctioned for the Health Care Unit at Mountjoy Prison will mean that no other recruitment will be possible until the second half of 1994 at the earliest.

The Accounting Officer acknowledged that absenteeism in the Prison Service which accounted for approximately 30% of overtime expenditure in 1991, (approximately £4m) is quite high. Prison officers who are not available for duty because of sick leave must be replaced by staff called in on an overtime basis and for this reason, absenteeism is very costly in terms of overtime and there is no way of reducing this expenditure without taking disciplinary action against officers who are exceeding acceptable levels of sick leave. In these circumstances the Department is pursuing a vigorous policy in order to reduce the level of

absenteeism. This involves the close monitoring of individual records followed by treating absences as periods of unpaid sick leave and, if appropriate, taking more severe disciplinary action. The Accounting Officer feels that this policy is proving effective and it is hoped to achieve a significant reduction in the level of absenteeism in 1993.

Vote 22 - Courts

Non-payment of motoring fines

24. On-the-spot parking fines and court fines for driving offences, including failure to pay on-the-spot fines, are collected by the Department of Justice and paid over to the Central Motor Tax Account. £8.4 m was paid over in 1992 (see paragraph 27). An audit test carried out by my staff at the Dublin Metropolitan District Court disclosed that the service rate for summonses issued in Court 23 (parking offences) and Court 24 (traffic offences) was low.

Details of summonses issued, summonses actually served and the outcome of the resulting prosecutions in respect of the period 1 September, 1992 to 31 December, 1992 for each court were furnished to me:-

	Court 23 (Parking Offences)	Court 24 (Traffic Offences)
Cases Listed (Summons Issued)	56,879	48,472
Cases in which summons were served	15,069 (26%)	20,922 (43%)
Cases in which fines were imposed	7,133 (47%)	3,923 (19%)
Cases struck out	5,724 (38%)	10,612 (51%)
Other *	2,212 (15%)	6,387 (30%)

* Withdrawn, Probation Act applied, Community Service instigated etc.

In Paragraph 31 of my 1990 Report I drew attention, *inter alia*, to the low service rate of summonses in the case of parking offences — approximately 30%. The Accounting Officer indicated at that time that under the Courts Act, 1991 arrangements were being made for summons service by a form of recorded post and that the use of new and more effective computer systems was expected to increase the service rate considerably.

I therefore sought information from the Accounting Officer as to the reasons for the continuing low service rate and as to what further action had been taken in cases where summonses remained unserved. I also inquired as to the reasons for the high strike out rate in both courts.

I also requested information on the value of fines imposed by each Court in the period under review which remain unpaid.

The Accounting Officer informed me that the Garda authorities had stated that the low service rate could be attributed to the following factors:

- (i) The service of summonses in relation to more serious offences is accorded a higher priority than the service of summonses for parking offences for which the Gardai can only make a limited number of attempts to serve the summonses having regard to their many other urgent and important responsibilities.
- (ii) The names and addresses on summonses for parking offences are generated from the Department of the Environment's National Vehicle File (N.V.F.) - a computerised system which holds details of vehicle registration and ownership derived from information supplied by local authorities. It is understood that there are delays in updating details of changes of addresses on the N.V.F. and also that some vehicle owners give incomplete or false addresses when they submit vehicle registration documents to local authorities. Consequently, it is the experience of the Gardai that about 25% of N.V.F. supplied addresses are not adequate for purposes of summons service.
- (iii) The number of people who change address from the time of the alleged offence to the issue of the summons.

The Accounting Officer also stated that the Garda authorities have set up a Working Group to examine the low service rates and make appropriate recommendations. It is also understood that the Department of the Environment are examining the upgrading of the N.V.F.

With regard to subsequent action taken in respect of unserved summonses the Accounting Officer indicated that the Gardai normally decide whether or not they will take further action, depending on the seriousness of the offence and the further prospects of effecting service. For serious offences such as dangerous and drunken driving, applications for re-issue of such summonses are the norm. In the case of routine parking offences, it is not the practice at present to apply for the re-issue of the summonses. However, with a view to bringing cases before the Courts, a special unit of the Fines-on-the-Spot Office has been set up to identify offenders who persistently commit parking offences but are evading service of the summonses.

On the question of the high strike out rate as observed during audit the Accounting Officer stated that the decision to "strike out" a prosecution is entirely a matter for the presiding Judge who is independent in the exercise of his judicial functions. Accordingly, the Judge is not required to indicate reasons for his decision to "strike out".

However, from discussions with the Chief Clerk, Dublin Metropolitan District Court, the Accounting Officer understood that among the reasons for "striking out" might be any of the following matters:

- (i) failure of the prosecution to enter appearance in Court on the hearing day;
- (ii) failure of an essential witness to attend Court;
- (iii) "on-the-spot fine" paid just prior to Court hearing;
- (iv) the fact that a case includes a number of separate but related charges which are dealt with collectively.

As to the value of fines imposed by each court in the period 1 September, 1992 to 31 December, 1992 and the amount collected up to 10 July, 1993 in respect of such fines, the Accounting Officer provided the following information :

	Court 23	Court 24
No. of fines imposed	7,133	3,923
Value of fines imposed	£426,709	£378,665
No. of fines paid	3,019	853
Value of fines paid	£126,438	£37,024

With regard to fines imposed in the period which remain unpaid, the Accounting Officer indicated that when a fine is imposed the Court normally allows a specified period (typically 14 days) for payment and, in default of payment, the Court stipulates a term of imprisonment to be served by the defendant. The procedure then is for Court staff to send a second and final notice to the defendant indicating the fine imposed and requesting immediate payment. In the event of failure to pay, a warrant is issued. The Gardai usually make a final effort to collect the fine and, in default, may execute the warrant and arrest the defendant.

In the light of these statistics I have further communicated with the Accounting Officer in regard to the accumulated number and value of fines imposed by these Courts which remain unpaid.

**Vote 25. -
Environment**

Subhead D3. - Environmental and Related Services

Dog License fees

25. The Control of Dogs Act, 1986 makes general provision for the licensing and control of dogs and otherwise to amend and extend the law relating to dogs. Local Authorities are responsible for the administration and enforcement of the legislative provisions and for the collection of licence fees payable through the agency of An Post.

On the introduction of the Bill the Minister for State at the Department of Agriculture stated that it was the intention that "the dog control measure will operate on a self-financing basis". On 22 February 1990, the Department of Finance, having being advised of a possible cash deficit of £250,000 in the funding of dog control measures, directed that steps should be taken to implement this intention and requested, *inter alia*, that enforcement of licensing should be intensified, as fewer than 160,000 out of 700,000 dogs approximately were licensed.

Since it was noted during audit in March 1993 that this direction had not been complied with and that the deficit had risen to £430,000 in 1992, I asked the Accounting Officer what action had been taken and I also sought information on licensing enforcement statistics for 1991 and 1992.

The Accounting Officer informed me that the Department regularly reminds Local Authorities of the need to give high priority to adequate enforcement of the licensing provisions of the 1986 Act through conducting local promotion and publicity campaigns and undertaking licence checking campaigns. In addition, Local Authorities have been urged to set up licensing reminder systems in order that gains from previous licence checking campaigns are consolidated.

He also told me that the introduction of licence fee increases, including the possibility of a differential fee system, is being considered by the Department in the context of the introduction of a national registration/identification scheme for dogs and a working group is examining this issue. He felt that such a scheme could bring a substantial increase in the number of dogs licensed and substantially increase the revenue accruing to local authorities to provide a more effective dog warden service. While Section 4 of the Control of Dogs (Amendment) Act, 1992 provides for increased licence fees of £10 (from £5) and £200 (from £100) for individual and general licence fees respectively, an order implementing these revised fees had not yet been made.

The Accounting Officer indicated that improved enforcement could only be expected with the allocation of much greater resources to the dog control services than had been available up until now. He advised me that there was no reliable estimate available of the total dog population in this country but a Garda estimate in the mid - 1960s had put the number at approximately 700,000 and this figure had continued to be used in the absence of any other reliable indicator.

The Accounting Officer furnished me with the following information:

Table 1. - Licences issued in 1991 and 1992

Year	Individual	General
1991	183,583	199
1992	178,693	187

Table 2. - Enforcement of Licensing Provisions

Year	On-the-Spot Fines	No. Paid	Prosecutions	Convictions	Collected in Fines £
1991	5,899	1,604	625	280	40,100
1992	6,757	1,727	446	229	43,175

Subhead D.5 - Environmental Protection Agency (EPA)

Establishment of Agency

26. Under the provisions of Section 19 of the Environmental Protection Act, 1992, the EPA was established by Order with effect from 26 July, 1993. By separate Order under Section 32 of the Act, An Foras Forbartha was abolished with effect from 1 August, 1993 and its staff, together with all assets, liabilities etc., transferred to the EPA.

The functions of the EPA include:

- licensing, regulation and control of activities for the purposes of environmental protection;
- monitoring of the quality of the environment;
- provision of support and advisory services for the purposes of environmental protection to Local Authorities and other public authorities;
- promotion and co-ordination of environmental research;
- liaison with the European Environment Agency as provided for under an EC Council Regulation and
- such other functions as may be assigned or transferred to it by the Minister for the Environment.

Section 53 of the Act authorises the Minister to make regulations assigning additional functions to the EPA.

The Minister may, under Section 46 of the Act, make grants of such amounts as may be sanctioned by the Minister for Finance out of moneys provided by the Oireachtas towards expenditure incurred by the EPA in the performance of its functions.

Subhead D.5. of the 1992 Vote provided a sum of £660,000 for a grant to meet the administrative and general expenses of the EPA and to meet expenditure on environmental research facilities. As the EPA was not in existence in 1992, the expenditure charged to subhead D.5., with the approval of the Department of Finance, comprised grants of £602,973 made to Local Authorities and other bodies to meet expenditure incurred by them under the EC *STRIDE* initiative (which provides funding for research in the existing regional and central environmental research capacity as an aid to further economic development and growth) and £15,000 paid to the Irish Universities Research Group.

The accounts of the EPA will be audited by me.

Motor Vehicle Duties

Audit

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

The proceeds for 1992 and 1991 were :

	1992 £m	1991 £m
Motor Tax and Driving Licence Fees, etc.	209.3	171.3
Fines collected by the Department of Justice	8.4*	12.8*
Public Service Vehicle Fees	0.1	0.2
	<u>£217.8m</u>	<u>£184.3m</u>

*The 1992 amount includes £0.8m in respect of fines collected in 1991 but not paid into the Central Motor Tax Account until 1992 as against £3.9m collected in 1990 but not paid in until 1991.

A total of £215.6m was paid into the Exchequer in 1992 leaving a balance of £3.8m in the Local and Central Motor Tax Accounts at the end of 1992 compared with £1.6m at the end of 1991. Driving test fees of £3.3m are appropriated in aid of the Vote (Subhead G.3.)

My audit of Motor Tax Revenue is limited to a test check of the transactions on the Central Motor Tax Account as I rely on the LGAs' examination for assurance that proper procedures for the assessment, collection and bringing to account of motor tax revenue are being operated by the Local Authorities. I reviewed all the LGAs' reports for 1991 and those for 1992 which were available at the date of my Report (19 out of 29) and, in my opinion, there is nothing material on which I need to report to Dáil Éireann.

**Vote 26. - Office of
the Minister for
Education**

Subhead B.2. - Transport Services

*Payments to Bus
Éireann in respect
of the School
Transport Service*

28. Under a formal agency agreement with the Minister for Education, Bus Éireann provides a school transport service at both Primary and Post Primary level. The agreement provides, inter alia, for monthly payments on account to Bus Éireann to cover the cost of operating the service, less charges collected by the company from some pupils. The agreement also provides for the submission to the Department of an audited annual account showing the cost of the service and, up to 1987, moneys issued from this Vote equated to the cost of providing the service as stated in the account submitted.

Claims made by Bus Éireann in respect of the years 1988 to 1991 totalled £129.1m but the amount provided and paid from the Vote in respect of these years totalled £124.6m which resulted in Bus Éireann incurring a cumulative deficit of £4.5m on the operation of the service at the end of 1991. There was no deficit in 1992 due to the provision of a Supplementary Estimate of £902,000 in that year and a Government sanctioned increase in fares with effect from September 1992.

On 9 October 1991 the Government agreed that CIE might borrow an amount not exceeding £1.5m in 1991 to finance the projected increase in the deficit incurred by Bus Éireann in operating the service in that year and that the interest on this amount would be paid out of voted moneys. The charge to the subhead in 1992 includes £120,000 paid to Bus Éireann in respect of such interest. No special arrangements were made for financing the £3m balance of the accumulated deficit incurred in the years 1988 - 1990.

National Sports Centre

Development Costs 29. In paragraph 34 of my 1988 Report I referred to the Government Decision to locate a National Sports Centre on a site adjacent to the existing Custom House Docks site and to the appointment of the Customs House Docks Development Authority (CHDDA), as agent of the Minister for Education, to oversee the development of the project.

During the period 1988 to 1991 a total of £7,839,000 was paid from the Vote in connection with the development of the project as follows:

		£
CHDDA	Land Acquisition	6,459,000
CHDDA	Preparation of Development Briefs	575,000
CHDDA	Site Purchase fees; Site Management; and Site Security	750,000
Consultancy	Financial Viability Study	55,000

On 4 December 1991, the Government decided that no further provision should be made for the National Sports Centre and that the project should not be proceeded with. The future of the site is under review and the outcome of this review will depend on clarification of a number of legal issues.

Vote 27.-First Level Education

Subhead H.- Special Services for Children in Care

Irregularities at a Special School

30. My 1990 Report included a Project Audit Report on the operation and management of Special Schools. In Section 10 of that Report I noted that, although the State had been paying the full running costs of the schools by way of annual grant from the Department of Education since 1981, this had not led to greater involvement by the Department in the management and control of the schools.

One of the consequences was that financial control and management at the two schools visited during the audit — Finglas Children's Centre and St. Joseph's Clonmel — were deficient. These deficiencies had also been highlighted in reviews of procedures at the schools undertaken independently by the Department of Education. In response to the findings emerging both from the Department's own reviews and my Office's Project Audit Report, the Department instigated a series of audits of the Special Schools, including one at Trinity House, in October 1992. This audit revealed that:

- (a) the overall administration of the school was less than adequate and management were not directing operations in a manner which provided reasonable assurance in relation to fundamental financial and management controls;
- (b) systems of internal control were seriously deficient including those covering procedures for authorising purchases and receiving goods, stock control, release of goods and payment of invoices;
- (c) there were extremely high levels of expensive purchases of sports goods and goods which did not appear to be related to the activities of the school; and

- (d) substantial quantities of private goods were being ordered through the School's accounts and being sold to staff members.

The audit also revealed that one officer had virtually total control over the purchasing and payment procedures at the school and that this officer was also a cheque signatory.

Following a further phase of the audit, in November 1992, it was stated by the Department's inspection staff that irregularities were suspected and that there were indications that further investigations were warranted.

In the light of my previous comments on aspects of the financial management of these schools I asked the Accounting Officer for information as to the circumstances under which the irregularities occurred and remained undetected. I also enquired as to the outcome of the investigations into the matter and whether it had been established if any financial loss to the State had occurred and the amount of such loss. In addition I enquired as to the intentions of the Department's Internal Audit Service to carry out the further examinations which it believed to be warranted at this school and what corrective action had been taken to avoid a recurrence of the irregularities which had come to light and whether similar action was contemplated at all other such schools.

The Accounting Officer explained that the irregularities in Trinity House arose, in the first instance, as a result of general weaknesses in the systems of internal financial and management controls within the school. There were inadequacies in relation to segregation of duties as well as procurement and payment authorisation procedures. The accounting and recording systems in place were deficient and were organised in a manner which made proper verification and reconciliation of financial records extremely difficult. On initial inspection, the internal control practices appeared adequate. However, the detailed audit, focusing on all aspects of internal control and involving substantial testing of controls and records, revealed that the practices being followed in a number of cases were seriously flawed. A comprehensive review of all procedures and practices at the school was undertaken and revised systems and procedures were devised to suit the particular needs of the school, covering tendering, ordering, receiving, stock control and payment for goods as well as the payroll and other operations. In this context management was informed of its responsibilities in managing the school, particularly in relation to internal control procedures which it was agreed should be immediately implemented.

The Accounting Officer stated that, because of its concern at the audit findings, the Department contacted the Chief State Solicitor who advised that the Garda authorities should be alerted and asked to investigate the emerging irregularities. The Special Investigation Branch of the Revenue Commissioners is also investigating certain customs and VAT aspects of transactions which the Department brought to its attention.

He also stated that it would not be possible to establish definitively whether loss to the Exchequer had occurred until the Garda and Revenue authorities had completed their investigations.

The Accounting Officer informed me that audits already completed in two special schools had led to steps being taken to correct deficiencies and improve financial and management controls. He assured me that on completion of the Trinity House audit it was planned to begin audits in the remaining two of the five special schools and subsequently to conduct compliance audits at all the schools to ensure adherence to practices and procedures recommended as a result of the audits.

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

*Subhead C.- Annual Grants to Vocational Education Committees in respect of the
Running Costs of Regional and Other Technical and Specialist Colleges.*

*Deficit incurred by
the Dublin Institute
of Technology*

31. Prior to the establishment of the Dublin Institute of Technology (DIT) as a separate Institute of Education and Training under the Dublin Institute of Technology Act, 1992, the DIT operated under the control of the City of Dublin VEC (CDVEC). A separate budget allocation was provided by the Department of Education and separate financial accounts were furnished by the CDVEC in respect of the DIT.

Following the reporting of a deficit of £512,000 in the accounts of the DIT for 1990, the Department sought information from the CDVEC regarding the projected financial outturn of the DIT in 1991. In October 1991, the CDVEC initially indicated that the estimated additional minimum requirement of the DIT, over its original allocation, was £1.8m. This estimate was subsequently reduced to £1.4m in November 1991 and finally to £784,000 in December 1991. On the basis of these projections the Department agreed to allocate an additional amount of £600,000 to the DIT in the belief that this amount would substantially meet its needs in 1991 and avoid a deficit position being carried forward to 1992. However, the final accounts of the DIT for 1991 revealed an unanticipated deficit of £1,122,000 after taking account of the additional funding of £600,000.

Because of its concern regarding the unexpectedly large deficit incurred in 1991, the Department requested the CDVEC to ensure that an effective budgetary control system was in place in the DIT. The DIT responded by outlining its budgetary control system and confirmed, orally, that the system was in place.

In May 1992 the Department approved a total allocation of £28.7 m for the DIT in respect of 1992 but in July 1992 the CDVEC requested an additional allocation of some £2.5m to enable the DIT to discharge its duties in that year and in November 1992 the projected excess over the amount allocated was revised to £2,947,000. The accumulated deficit to December 1992 was accordingly expected to be £4,069,000 (£1,122,000 + £2,947,000) and this sum was issued to the DIT in December 1992.

I sought the observations of the Accounting Officer on the adequacy of the Department's monitoring and control procedures to ensure that the DIT stays within its approved allocation, particularly in view of the establishment of the DIT as a separate Institute of Education and Training under the 1992 Act.

The Accounting Officer explained that, during the period since 1990, the CDVEC had submitted requests for extra funding to meet additional costs arising, in particular, from significant increases in DIT student enrolment in the last number of years. Certain budgetary adjustments were approved in response to these requests and the DIT budget was the subject of on-going review by the Department.

The Accounting Officer stated that expenditure, in the course of each year, was closely monitored and budgetary adjustments were made to take account of additional DIT expenditure needs.

He acknowledged that the excesses on budget incurred by the DIT are a cause of concern to the Department, particularly as reports by the CDVEC did not give any indication of the emerging deficit position.

The Accounting Officer also stated that, in view of the apparent weaknesses in financial management and control and the transfer of this responsibility from the CDVEC to the DIT with effect from 1993, a series of measures have been or are being implemented to effect improvements in this area.

Vote 30. - Marine

Subhead A.8. - Commissions and Special Inquiries

Ballycotton Inquiry 32. On 7 July 1990 in the course of a patrol off Ballycotton, Co. Cork, a launch manned by fishery officers of the Southern and South Western Regional Fisheries Boards foundered with the loss of four lives.

On 12 November 1990 the Minister for the Marine appointed a Marine Surveyor of the Department of the Marine under Section 465 of the Merchant Shipping Act, 1894 to hold a preliminary inquiry into the shipping casualty and subsequently the District Court granted the Surveyor's application under Section 466(1) of the Act, for the holding of a formal inquiry into the matter.

The inquiry sat for a total of 17 days in the period 4 - 26 February 1991.

The Report of the inquiry was completed on 10 July 1991 and costs were awarded against the Minister for the Marine in favour of three parties represented at the inquiry, i.e. the South Western Regional Fisheries Board, the representatives of one of the fishery officers separately and the representatives of the other fishery officers collectively who were adjudged to have a common interest.

The costs for each party were determined in April and May 1992 by the High Court to be £160,119, £123,989 and £140,881 respectively. The fees of State Counsel acting for the Marine Surveyor and the Minister for the Marine totalled £60,729. Other expenses totalled £103,791 bringing the total amount charged to subhead A8 at 31 December 1992 to £589,509 of which £432,474 was charged in 1992.

In addition, a total of £238,300 was paid from Subhead G in 1991 to meet the legal costs incurred by the Central Fisheries Board and the Southern Regional Fisheries Board.

The total expenditure to 31 December 1992 was therefore £827,809 analysed as follows :

	£
Legal Fees	724,018
Expenses of the judge, assessors and witnesses	27,025
Court reporters' fees and other establishment charges	44,826
Consultancy services	12,105
Publications and office supplies	11,227
Telecommunications and postal charges	1,047
Miscellaneous expenses including courier service, taxis, photocopying etc.	7,561
	<u>£827,809</u>

*Subhead O. - Grant to Commissioners of Irish Lights
(Supplement to Light Dues)*

*Contribution to the
General Lighthouse
Fund*

33. In paragraph 59 of my Report for 1987 I referred to the arrangements for the payment of an Exchequer contribution to the General Lighthouse Fund.

Under the Merchant Shipping Act, 1894, responsibility for the provision and maintenance of lights services (comprising lighthouses, light vessels, beacons etc.) around the coasts of Ireland and Britain is vested in three bodies, known as General Lighthouse Authorities, comprising the Commissioners of Irish Lights, Trinity House and the Northern Lighthouse Board which have responsibility respectively for the coasts around Ireland, around England, Wales and the Channel Islands and around Scotland and the Isle of Man.

While the lights services in the three areas are separately provided and managed by the three Lighthouse Authorities, for administrative purposes they are treated as a single financial unit. Expenditure is met from the General Lighthouse Fund, established under the Merchant Shipping (Mercantile Marine Fund) Act, 1898 which derives its income from the collection of light dues in ports in Britain and Ireland. The Fund is managed by the U.K. Department of Transport. The basis of charge and the rate of light dues in the State are determined by the Department of the Marine but because of Ireland's geographical location, the flow of shipping traffic into Irish ports is insufficient to generate light dues equal to the expenditure from the Fund on maintaining the extensive system of lights around the Irish coast.

Under the terms of an agreement concluded between the Irish and British Governments in March 1985, light dues collected by Customs Officers on behalf of the Commissioners of Irish Lights at Irish ports and transmitted to the Fund are to be supplemented by an Exchequer contribution so that the total revenue accruing to the Fund from sources in the State will match 50% of the Commissioners of Irish Lights' expenditure in the State.

The arrangement was phased in over a five year period commencing at a level of 30% in 1987 and increasing to 50% by 1991. For the purposes of the agreement, 70% of the Commissioners of Irish Lights' total expenditure is deemed to have been incurred within the State and the remaining 30% in Northern Ireland. In addition, the agreement provides that the costs of automation of lighthouses and redundancies will be met exclusively from the General Lighthouse Fund and not form part of the Exchequer contribution.

The Exchequer contribution is paid to the Commissioners of Irish Lights for transmission to the General Lighthouse Fund.

In 1992 a contribution of £2,401,094 calculated as follows was paid from the Vote.

	IR£
Expenditure incurred by the Commissioners of Irish Lights during the year ending 31 March 1991	14,696,029
Less: Capital expenditure on automation of Lighthouses: -	IR£
Bull Rock	101,662
Kish Bank	156,175
Ballycotton	163,585
Loophead	54,392
Redundancy Costs	<u>380,488</u>
	<u>856,302</u>
	13,839,727
Expenditure within the State (70%)	9,687,809
Total amount due (50%)	4,843,905
Less: Light dues collected in the Republic of Ireland during 1990/91	<u>2,654,793</u>
	2,189,112
Plus: Capital contribution for support ship	<u>211,982</u>
Exchequer Contribution	<u>£2,401,094</u>

Following an increase of 18.6% in the rate of light dues collected at ports in the U.K. from 1 April 1992, the U.K. Department of Transport maintained they could no longer justify to U.K. shipowners "subsidisation" of Irish Lights and that they wished to review the 1985 Agreement to bring about a greater contribution from Irish sources.

The rate of charge at Irish ports which prior to that date had been 12% higher than the rate at U.K. ports was increased by 7% from April 1992 thereby bringing the rates in the two jurisdictions into line.

The issues which the U.K. authorities wished to review were:-

1. The proportion of Commissioners of Irish Lights' costs deemed appropriate to the Republic of Ireland to be met from sources in the Republic.
2. The 70/30 apportionment of the Commissioners of Irish Lights' costs between the Republic and Northern Ireland.
3. Financing of automation and staff redundancy costs.

The Department of the Marine has indicated to the U.K. authorities that the review should be pursued on a broader front - in the context of a European Community wide system of navigational aids under which ships in transit would contribute to light dues and in the context of ongoing discussions on the future status and mandate of the Commissioners of Irish Lights.

Subhead V. - Marine Emergency Service

Sea/Air Rescue Helicopter Contract

34. In August 1990 the Government, acting on the recommendations of the Review Group on Sea/Air Rescue Services, decided that a new Division be established in the Department of the Marine to assume responsibility for maritime safety, rescue, shipwreck and sea and coastal pollution. This service was later established as the

Irish Marine Emergency Service and it incorporated the Marine Rescue Co-ordination Centre, the Coast Radio Service and the Coast Life Saving Service.

The Government also decided that the service would be provided under contract using one Sikorsky S-61, or similar, type helicopter.

A Helicopter Contract Group was established to advise on the placing of the contract and specific Government approval to proceed was to be sought before signing the contract.

In September 1990, 16 helicopter companies were invited to tender for the new helicopter service for a period of five years. The service would be required to have a radius of operation of at least 200 nautical miles, would operate in the Shannon Flight Information Region and be based at Shannon Airport.

The tender documentation included detailed specifications for the search and rescue service, covering operational and equipment requirements and the required experience levels of the air crews. Responsibility for meeting the specifications and for the provision of all base facilities, aircraft, spares, maintenance equipment and crew would rest with the contractor.

Three tenders were received by the closing date, 23 October 1990, although one tender was received 30 minutes after the specified time but the Government Contracts Committee (GCC), on being consulted, took the view that the late tender could be opened and discussed with the tenderer but, if successful, could not be accepted without the permission of the GCC.

The Helicopter Contract Group engaged the services of an aviation consultant to assist in the evaluation of the tenders and prescribed a number of general conditions which a successful tenderer would have to satisfy, including compliance with appropriate civil aviation operational regulations, satisfactory installation, staffing and operation of an approved helicopter maintenance facility at Shannon, establishment of a proper management structure for the Sea Air Rescue (SAR) operation and initial certification of competency, before contract commencement, and periodic revalidation thereafter by an appropriate expert.

Guidelines on the procedures to be followed by Government Departments and local and regional authorities in the award of public contracts are published by the Department of Finance. These state that tenders should be evaluated according to the principle of obtaining best value for money and that contracts should be awarded on the basis of either the lowest suitable tender (suitability refers to capacity, organisation, experience, quality of previous work, financial standing and compliance with any specification on quality standards laid down for the contract) or the most economically advantageous tender (factors such as delivery dates, maintenance costs, cost effectiveness, quality, aesthetic and functional characteristics, technical merit, after sales service etc. may be taken into account).

In December 1989 and January 1990, with a view to formulating the submission to Government, the Department of the Marine had obtained from two of the companies which later tendered, details of a range of indicative costs of running the SAR service. When evaluating the tenders received in October 1990 it was found that the prices quoted by these two companies were significantly higher than those submitted earlier as indicative costs and, in the case of the eventually successful tenderer, were 42% - 58% higher.

The tenders were compared on the basis of standardised final costs, usage and hangarage over the proposed contract period of 1991 to 1996 inclusive. On total estimated costs the lowest tender was £4.7m lower than the next tender and £9.3m

lower than the third tender. The lowest tenderer had also included a proposal to provide a back-up helicopter on permanent standby at Shannon and proposed to rely on a Canadian company for technical and operational expertise. Following a visit to Canada to assess this aspect, it was the view of the aviation consultant that the Canadian company would be able to supply the necessary expertise required to operate the proposed SAR function at Shannon.

*1st helicopter
operational 60 days
after signing of
contract*

However, in February 1991 the Group recommended the next lowest tender to the Government and cited considerations of possible delay in putting the service in place and lack of experience in the type of operation specified in the contract as the basis for not recommending the lowest tender. The Government accepted the Group's recommendation and approved the award of the contract to the next lowest tenderer.

In June 1991 the Minister for the Marine consented, under the terms of the contract between the Minister and the company to the company subcontracting the operation of the SAR to an 80% owned subsidiary company which was incorporated for this purpose.

In these circumstances I sought information from the Accounting Officer as to the basis on which he was satisfied that the award of the SAR contract represented the best value for money obtainable by the State, particularly by reference to the specific criteria laid down in the guidelines on the award of public contracts. I also requested information on the significant difference between the estimated costs of the service indicated by the successful tenderer in 1989 and the eventual contract costs and I asked the identity of the minor shareholder in the subsidiary company set up for the purposes of operating the service.

The Accounting Officer in his reply stated that every possible step was taken so that the most reliable and cost effective service was identified and put before the Government. He pointed out that, in this case, the Government reserved to itself the decision in relation to the award of the contract, though this was not unusual where such a substantial commitment of public funds was involved. The Department had endeavoured to ensure the best value for money by arranging a public competition for prospective operators. It had fully assessed the proposals submitted to the expert group put together for the purpose and chaired by the Accounting Officer. A private helicopter consultant was recruited to help with the assessment and the expert group had met with all three tenderers to discuss their proposals.

It was not accepted by most of the group that the lowest tenderer could deliver the required service, taking account of the company's scale of operations, lack of experience in the type of aircraft and operations specified in the contract, absence of certification for such aircraft and for their maintenance requirements. It had been made clear by the representatives of the competent authorities in the Department of Transport that the granting of regulatory approval for the company could not be guaranteed. There were also concerns about the capacity of the company to manage and organise such a logistically complex operation.

The Accounting Officer said that he had requested and arranged for members of the group to meet with senior management of the company and with senior staff of the Canadian company through which it proposed to supply or acquire aircraft. He had also arranged for the consultant and a member of the group to visit the Canadian company's operations in Canada and report to the entire group. The advice given by the Department to the Government had been based on the conclusions of the expert group.

While the majority of the group had eventually been persuaded that the lowest tenderer could provide a reasonable service, there had been residual concerns based on the lack of capacity and experience of the company, the nature and extent of their organisation, and the time delays which might be involved in clearing licensing and other regulatory hurdles.

The company to which the contract had been awarded, on the other hand, had existing management in place, had extensive and successful experience for twelve years with the S61 aircraft around the Irish coast in servicing the offshore oil and gas industry, was licensed in the operation and maintenance of the S61 aircraft and had been in a position to demonstrate with certainty how the time schedule laid down could be definitively met.

The Department had also considered whether the service could have been provided by the Air Corps. Discussions had been held with senior officials of the Department of Defence and Officers of the Air Corps. It had emerged that, due to other projects under development and the complex nature of the project, a minimum start up time of two and a half years would be required. In deciding on the award of the contract, the Government had also decided that the Minister for Defence should bring forward to Government a fully developed and costed proposal for the operation of the service by the Air Corps, including a timescale for implementation.

In these circumstances, the group had reached its conclusions and recommendations, having regard to the considerations outlined, and, in particular, the relative costs of the three proposals made, the relevant experience of each of the proposers in the operation and maintenance of the S61 aircraft and operations in the Irish maritime zone. The conclusions had been put to the Government which had been provided with a full report reflecting the agreed views of the group.

The Accounting Officer also stated that the performance of the contractor had, since July 1991 to date, been very satisfactory. It was not possible to compare this situation with the hypothetical performance of the two unsuccessful tenderers.

In the matter of the differences between the indicative costs submitted prior to the tender stage and the ultimate contract cost, the Accounting Officer stated that these had been attributed to such factors as the substantial increase in the value of the aircraft between December 1989 and September 1990, significant increases in the prices of specialised SAR equipment, the availability of experienced air crews and their cost and the inclusion of the costs of a purpose-built hangar.

The Accounting Officer informed me that the minority shareholder in the subsidiary established to deliver the search and rescue service was the second unsuccessful tenderer i.e. the highest tenderer and that, prior to the Irish contract, that company had been the only company in North West Europe providing a search and rescue service on a commercial basis.

**Vote 32 -
Agriculture and
Food**

Subhead K.1. - Tribunal of Inquiry into the Beef Processing Industry

Cost of Tribunal

35. Following a Government decision and motions passed by Dáil Éireann and Seanad Éireann, a Tribunal of Inquiry was appointed by the Minister for Agriculture and Food on 31 May 1991 to inquire into ;

- (a) allegations regarding illegal activities, fraud and malpractice in and in connection with the beef processing industry, and
- (b) any related matters which the Tribunal considered it necessary to investigate.

The Government decision specified that the cost of the Tribunal should be met from the Vote for Agriculture and Food.

Legal counsel were appointed to represent the Tribunal and the State, and staff for the Tribunal were provided by a number of Government Departments.

A total estimate of £4.6 million (£1.1m in 1991 and £3.5m in 1992) was approved by Dáil Éireann to cover the costs of the Tribunal from its appointment date to 31 December 1992.

The total costs of the Tribunal to the end of June 1993 were :-

	£
Legal Fees	3,998,040
Salaries	1,016,308
Stenographers	411,281
Office fitting out	120,545
Witnesses' Expenses	106,142
Consultants' Fees	246,938
Staff Travel	57,724
Purchase of Equipment	38,460
Room Rental	50,500
Telephone Costs	35,969
Chairman's Fee	10,000
Miscellaneous Expenses	190,203
Total	<u>£6,282,110</u>

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

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

Subhead N. - Appropriations in Aid

FEOGA transactions 36. The Member States of the European Community administer the Common Agricultural Policy (CAP) in accordance with Community Regulations which require each Member State to set up an Intervention Agency for this purpose. Under Statutory Instrument No. 24 of 1973, the Minister for Agriculture, Food and Forestry is the Irish Intervention Agency and is therefore responsible for administering all market regulation and production support measures provided for under the CAP. Expenditure on these measures is met by the Guarantee Section of

the European Agricultural Guidance and Guarantee Fund (FEOGA). FEOGA transactions are separate from the Vote transactions shown in the Appropriation Account but are, in all respects, subject to the same accounting and internal control procedures as departmental expenditure.

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

Expenditure on market intervention incurred by the Department in buying, storing and later disposing of specified agricultural commodities offered to it in accordance with EC Regulations is also financed by borrowings which are repaid when the produce is sold. Any profits on sales are credited to FEOGA while any losses are met by FEOGA. The cost of transport, handling, storage, and financing, etc. is met from Subhead M.4 and FEOGA contributes towards these costs at standard rates, the amounts received being brought to account as Appropriations in Aid of the Vote.

The total borrowings outstanding at 31 December 1992 in respect of FEOGA guarantee expenditure and intervention buying were £626m.

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

The following schedules summarise FEOGA transactions in 1992:-

Schedule 1 FEOGA Guarantee Payments and Receipts

<i>Payments:-</i>	<i>£m</i>	<i>£m</i>
(a) Aids for private storage and animal feed, compensation for withdrawal of produce, production aids, other subsidies and premiums	360.9	
(b) Subsidies on trade with Third Countries i.e. export refunds	280.2	
(c) Recoupment to the Vote for Agriculture and Food of		
(i) Incidental expenses of intervention buying	74.7	
(ii) Financial charges for intervention and FEOGA guarantee borrowings	44.2	
(d) Depreciation on intervention stocks	366.8	
(e) Special dairy schemes	51.6	
(f) Incidental expenses, Free Food operations, etc.	<u>8.2</u>	1,186.6
 <i>Receipts:-</i>		
Adjustments consequent on clearance of 1989 Claim by EC	10.6	
Dairy Co-Responsibility Levy and Superlevy	9.4	
Cereals Co-Responsibility Levy	1.8	
Profit on Intervention Sales	<u>74.1</u>	<u>95.9</u>
 Net Payments		 <u>1,090.7</u>

Schedule 2 - Intervention Activity

	Tonnes Beef	Tonnes Cereals	Tonnes Dairy Products
Stocks at 1 January, 1992	249,907*	84,061	292,357*
Purchases	171,182	98,503	12,021
Sales	171,767	40,046	215,542
Stocks at 31 December 1992	249,322	142,518	88,836
Value of Stocks at 31 December 1992	£281.1m	£7.3m	£60.4m
TOTAL	£348.8m		

*These figures differ from those in the 1991 schedule due to retrospective adjustments made since then.

Schedule 3

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

	M.4 £m	N £m
Storage, Transport, Handling and Freezing, etc.		
Butter and Skim Milk Powder	12.1	7.0
Beef	41.3	27.7
Cereals	1.7	1.4
Beef Deboning Allowances	30.4	37.8
Financial Charges for Intervention and FEOGA Guarantee borrowings	42.7	43.6
	<u>£128.2m</u>	<u>£117.5m(c)</u>

Notes

- (a) The receipts and expenditure figures are not directly comparable because of the time lag in recoupment.
- (b) At 31 December 1992 the total expenditure met by the Department exceeded the amount received from FEOGA by £157.6m. The corresponding figure at 31 December 1991 was £146.9m.
- (c) Net of an adjustment of £1.4m in favour of FEOGA in clearing the 1989 claim.

Schedule 4

The charge of £11,799,000 to subhead M.5 in respect of losses by accident, deficiency, disallowance by EC, etc. is made up as follows :

	£m
Beef	11.599
Milk Products	0.081
Cereals	0.090
Miscellaneous	<u>0.029</u>
	<u>11.799</u>

Subhead M5 - Market Intervention Losses by Deficiency, Accident, etc.

FEOGA

Intervention Stocks

Beef Export Refunds

Suckler Cow and Special Beef Premiums

Aid for Private Storage - Beef

Cereals Co-Responsibility Levy

Disallowances

37. As mentioned in the previous paragraph the Department submits a detailed claim each year to the EC itemising all expenditure incurred and amounts received on behalf of FEOGA.

The EC Commission, having carried out selected audits of the expenditure and receipts declared, gives a decision on the correctness and validity of the transactions and, arising from this, determine what adjustments should be made. If these adjustments involve disallowances of expenditure they give rise to a charge to the Vote, although where the amounts disallowed are recoverable from individual traders, any resultant receipts are brought to the credit of the Vote. The charges are borne by subhead M5 and up to 1992 were usually of relatively modest proportions. However significant disallowances were imposed by the EC in respect of the 1989 Claim which resulted in a charge to the Vote of £11,681,445.

This sum is made up as follows:

	£
Beef - Export Refunds and Aid for Private Storage	
(i) Penalties for inadequate quantitative checks by Customs - insufficient evidence of physical examination of loadings	5,990,098
(ii) Penalties based on results of sample checking of beef exports in April 1989 and on evidence of insufficient checks by Customs	3,656,557
Beef - Intervention Stocks	
Stock Losses - poor monitoring of inter store transfers and inadequate stock records	1,079,223
Suckler Cow Premiums and Special Beef Premiums	865,067
Cereals Co-Responsibility Levy	<u>90,500</u>
Total	<u>£11,681,445</u>

Pending further investigation, the Commission also deferred clearance of the total expenditure on Beef Export Refunds in 1989 (£284m) The following three paragraphs relate to the foregoing and related matters.

38. The disallowance of £5,990,098 was imposed by the EC Commission due to lack of evidence that a minimum level of physical checks on the quantity of beef declared for export had been carried out by the Customs services.

Disallowances of £3,070,060 and £586,497 in respect of Export Refunds and Aid for Private Storage (APS), were based on the unsatisfactory findings of sampling checks carried out by the Department and the Revenue Commissioners in 1989 on the nature and quality of beef stored under the 1988 APS Scheme which had already attracted Export Refund aid. Penalties of the full amounts disallowed — £3,656,557 — were imposed on the traders concerned.

The Commission's deferral of the clearance of the total expenditure incurred in respect of Export Refunds on beef and veal in 1989 (£284 million) was on the grounds that the document used in Ireland to end the prefinancing arrangements and to put the product into export control arrangements did not conform with the letter of the regulation and that the time-limits were not properly controlled.

I asked the Accounting Officers of the Department and of the Revenue Commissioners if they accepted the validity of the criticisms made by the EC Commission and what corrective action they had taken to ensure compliance with EC requirements. I also asked what gave rise to the situation which led to the Commission's decision to defer clearance of all Export Refund expenditure for beef and veal in 1989 and whether final agreement had been reached on the correction to be made. In addition, I asked the Accounting Officer what progress had been made in recovering the £3,656,557 penalty imposed on a number of traders.

The Accounting Officer of the Department of Agriculture and Food informed me that his Department does not accept the validity of the EC Commission criticisms.

In relation to the £5,990,098 disallowance, the Department, in consultation with its legal advisers, took the view that the Commission's decision was incorrect as it constituted the retroactive application of regulatory provisions introduced in October 1990 to operations which took place prior to that date. Moreover, the Department and the Revenue Commissioners regarded the disallowance as unjustified as evidence was produced confirming a level of check in excess of 1% but the Commission did not accept this. However, Ireland, as well as a number of other Member States where the Commission had similar criticisms, were afforded the opportunity to remove the doubts about the Refund payments by means of supplementary surveys carried out by the Commission in 1993 on selected traders. Arising from this survey the Commission have agreed to reimburse to the Department all of the disallowance of £5.9m in 1993 or early 1994. The Accounting Officer also stated that the Department had initiated proceedings in the European Court of Justice challenging the Commission decision but there was now no need to proceed with this.

He stated that the disallowance of £3,656,557 was based on infringements uncovered during deep, wide ranging and intensive *post factum* control checks conducted by his Department and the Revenue Commissioners and reflected the amounts which the Department in consultation with the Commission, calculated as being the correct amounts which should be recovered from the traders concerned. To date, £866,000 had been recovered and legal proceedings were in train in relation to the balance of £2,791,000.

In relation to the deferral of clearance of the Export Refund expenditure, the Accounting Officer stated that the matter at issue was the manner in which Ireland applied the prefinancing procedures in 1989 for APS beef. The EC Commission

stated that documents used in Ireland in connection with the prefinancing arrangements did not conform with the letter of the EC Regulation and that, as a consequence, adherence to the regulatory requirements was not capable of being verified. The Department and the Revenue Commissioners do not accept this criticism and consider that the spirit and aim of the Regulation was complied with and that there was no financial gain to the traders involved or loss to EC funds. The Department also feels that the Commission are being unduly formalistic and that even if the documents were technically deficient, it did not merit a financial correction. The Accounting Officer also stated that there had been a number of bilateral contacts with the Commission on the matter and that, while the Commission have not moved from their original position that there should be a financial disallowance, they had revised their correction methodology. While the Commission had originally proposed a disallowance of £11.6m they subsequently reduced the amount to £3.8m. The Department still adheres to the view that no disallowance is warranted and is continuing to argue this with the Commission and is consulting with its legal advisers on the matter.

Regarding corrective action taken by the Department and the Revenue Commissioners, the Accounting Officer stated that following the adoption of new EC Regulations in the period since 1990, procedures have been adapted in relation to both the physical monitoring of product at time of export and also to the format of documents used at all stages of customs control in respect of the products placed under the Export Refund regime. The monitoring procedures currently provide for a physical check of at least 5% of consignments exported in each product sector. The checks are random and cover both quantity and characteristics. There are structures in place in the Office of the Revenue Commissioners which provide for monitoring by local and central management on a regular basis to ensure that the minimum level of checks is being carried out. Statistics compiled on a quarterly basis are referred to the Department which in turn carries out further monitoring. He also stated that the actual level of checks in Ireland in 1992 was in excess of the regulatory minimum and that the documentation used in connection with the prefinancing arrangements had been changed to comply with regulatory requirements which became effective in 1992.

39. The EC Commission disallowance of £1,079,223 was in respect of weight losses on intervention beef stocks greater than the standard tolerance limits specified in EC regulations to compensate for the natural weight losses that occur when beef is stored for long periods.

In arriving at their decision to impose a penalty, the Commission stated that Ireland's Public Storage declarations had been received many months late and were, even then, found to be incomplete because they lacked the required analysis of stocks by year of entry into store and by coldstore location. Notwithstanding the lack of such information, the Commission was satisfied that, on a total basis, it could be established that there had been significant losses above the tolerance limits but that no appropriate credit had been made to the Community budget.

The Commission also stated that, when the required stock analyses were received, they confirmed the need for an amount to be credited and further local examination was therefore carried out by EC staff. This revealed that:

- the stock analyses were incorrect since they did not separately identify inter-coldstore transfers and there had been inadequate control of such transfers, so disguising, or giving the opportunity to disguise, stock losses exceeding the tolerance limit

– the Department's stock accounting system was overloaded and inadequate, leading to its failure to produce accurate and up to date accounts.

In the course of audit by my staff it was noted that while quantities of boxes, or in the case of bone-in-beef quantities of quarters, are checked on entry into cold stores, the meat is not weighed, the weights given by the vendors being accepted.

I asked the Accounting Officer why the control deficiencies cited by the EC Commission existed and what corrective action the Department proposed taking to address them in order to prevent the imposition of further penalties. I also asked him if the Department had been able to trace the stock losses to particular coldstores and to establish the reasons for them and if it was legally entitled to recover these losses from the coldstores or meat vendors involved.

I further asked him why the meat is not weighed on entry into the coldstore since failure to do so could cause difficulty in attributing responsibility for weight losses where the meat producer and storer are separate entities.

In addition, I sought information on stock losses which had been detected since 1989 and the proportions of these losses which had been borne by the Department and coldstores.

40. The disallowances totalling £865,067 in respect of the Special Beef Premium and Suckler Cow Premium were stated by the EC to have been made because of defects in, omissions from and alterations to claims documentation as well as uncertainty as to the number of eligible animals included in the claims.

I asked the Accounting Officer why this had occurred and, in view of the fact that the Commission stated that similar criticisms were made of the operation of the 1984 and 1985 Suckler Cow Premium schemes, why corrective action was not taken by the Department. I also asked him what steps the Department had taken or intended taking to ensure that these schemes are administered in accordance with EC rules in future and if recovery of amounts disallowed by the EC was being sought from the beneficiaries.

The Accounting Officer stated that there was no evidence of significant administrative malpractice in the operation of the schemes. All the cases raised by the EC Commission were examined, replied to in detail and, in the view of the Department, explained satisfactorily. Some operational mistakes were inevitably made but no more than would be expected in complex schemes administered by about 140 staff throughout 23 Local Offices. He also stated that Ireland's 100% on-farm inspection provided a safeguard to FEOGA funds unique amongst EC Member States in its comprehensiveness and effectiveness. The Department had resisted the imposition of any disallowance, arguing that the instances of non conformity to Regulations cited by the Commission did not put FEOGA funds at risk, but the Commission did not accept this view, although they did reduce the amount of the disallowance significantly from an earlier higher figure which they had proposed.

The Accounting Officer acknowledged that similar criticisms had been made in 1984 and 1985 but it was felt at that time that the Commission accepted that what was being done was reasonable, given the difficulties which complex EC Regulations pose for applicants. He stated that the fact that the Commission had not imposed penalties in those years would appear to support this view.

In relation to corrective action taken following the EC findings, the Accounting Officer stated that, despite the Department's reservations about some of the Commission's views, Local Office staff had been asked to adjust their administrative arrangements to take account of the points made by the Commission.

On the question of recovery of amounts from beneficiaries, he stated that the examination by the Department of the cases cited by the Commission did not uncover factors which could legally justify repayment by recipients but that where EC or national investigations uncover cases where overpayments have been made, the Department, as a matter of principle, attempts to recover such overpayments.

Intervention Beef

Insurance Claim

41. In January 1992 about seven thousand tonnes of Intervention Beef held at a private coldstore were destroyed by fire. While intervention beef is the property of the EC, the Department, as EC Intervention Agency, is responsible for its safe custody and is obliged to compensate the EC for any loss that may occur.

The Department, acting through an Insurance Broker, had insured against the risk of such loss up to the maximum of its potential liability to the EC. The insured value of the beef destroyed was £21,956,403 and a claim for this amount was lodged in March 1992.

Under the terms of the insurance the Department also claimed a sum of £1,199,411 in respect of debris removal costs, fire fighting, clean up, etc.

The Insurance Companies which shared the risk have refused to accept liability, claiming that the beef was off cover at the time of the fire and, furthermore that, there was non-disclosure of pertinent facts relating to the risk and to certain indemnities agreed by the Department. The Insurance Companies sought a declaration to this effect in the High Court. The Department contested this action and made a counterclaim. A preliminary hearing was held in March 1993 but no date has yet been set for a full hearing.

Subhead M.14. - LEADER and Interreg

Irregularities

42. The LEADER initiative was established by the EC pursuant to Article 11 of EC Regulation 4253/88 and provides for the payment of EC and State aid to encourage and assist rural groups to develop their own areas in accordance with their own priorities within certain guidelines specified by the EC. LEADER is not intended to fund major development projects or other infrastructural works. Local Groups are given wide autonomy on the expenditure of funds and on the selection of projects for aid which fall within the guidelines. Marketing of agricultural, fisheries and forestry products, rural tourism projects, vocational training, development of craft enterprises, local services and small firms and technical support are the main targets of the programme.

Groups receive aid on the basis of contractual agreements with the Department setting out the terms under which the aid is payable and are required to keep proper records and books of account, to make regular financial returns to the Department

and to allow Department and EC officials carry out inspections of their books and records. Groups are obliged to provide insurance cover indemnifying the Department up to an agreed limit in respect of any public moneys not expended in accordance with the conditions of the programme. Sixteen groups were selected to receive aid under the programme over a three year period commencing in 1992.

At least 50% of the expenditure on the programme must be provided from the groups' resources or from the promoters of projects which are approved for aid by the groups. The balance of the expenditure is funded by the EC and the Department of Agriculture and Food on a 60:40 basis. All funds provided under the programme are disbursed by the Department of Agriculture and Food and charged to subhead M14. Recoupments from the EC are credited to subhead N29. £5,614,315 was paid out by the Department in 1992 and £8,290,384 recovered from the EC. The receipts exceeded the gross expenditure in 1992 because the programme provides for payment of an advance contribution from the EC.

On 7 May 1992, a sum of £375,000 was paid to a group incorporated as a company (Tipperary Enterprise) and, following notification from the company that this had been fully expended a second payment of £366,000 was made to the company on 6 October 1992. In the meantime, a Departmental Inspector had visited the company on 27 August 1992 and, while he made an oral report, his written report was not submitted until 27 November 1992 and was critical of the company's assessment procedures for projects seeking aid and of the company's filing systems and referred to his inability to verify the correctness of the expenditure.

Following complaints to the Minister about the operations of the company, the Rural Development Division of the Department and the Department's Internal Auditor carried out an investigation which revealed serious mismanagement of the programme as a result of which the Department sought repayment of £349,000 from the company, this being the Department's estimate of the unexpended balance of the second payment of £366,000, and asked for a detailed account of the company's activities. £306,437 was repaid in December 1992.

In December 1992, arising from a request by the Department, the Board of Tipperary Enterprise engaged a consultant to carry out an in-depth study of the company's operation. He reported in January 1993 and concluded that:

1. There had been total mismanagement of the LEADER Programme
2. Public funds advanced for the Programme had been misappropriated
3. Administrative procedures had been totally inadequate
4. The Departmental agreement had been blatantly and widely breached
5. There was widespread dissatisfaction from individuals and community groups in the county and threats of legal action from some of them.

Of the amount of aid retained by the company, £434,563 (£375,000 + £366,000 - £306,437), the Department has now concluded that £243,304 was not spent on LEADER projects and has lodged a claim against the company's insurers for recovery of this amount, and that the remaining £191,259 is regarded as having been properly spent.

I asked the Accounting Officer why the second instalment was paid to the company in October, despite the unsatisfactory findings of the Departmental Inspector in August, and why there had been a delay of three months in the submission of the Inspector's written report.

The Accounting Officer informed me that in the case of Tipperary Enterprise the Inspector reported orally to the Rural Development Division on his findings following his brief introductory visit in August 1992. In the absence of the Chief Executive, he had made a number of recommendations to the project manager and his intention was to pay a return visit and meet the Chief Executive to ensure that the administration of the company had improved before furnishing a full and detailed written report. Subsequently it became clear that the reports and documentation submitted to the Department misrepresented the actual state of affairs in the company. The company was pressing for additional funding at the end of August 1992 to enable it to continue to implement the LEADER Programme. The concerns reported by the Inspector related to the internal management arrangements of the company in dealing with the selection and funding of LEADER projects rather than to the irregularities which were subsequently discovered relating to the wider operations of the company. At the time the Inspector's concerns were not considered as sufficient grounds for withholding the second payment which was made by the Department in good faith on the basis of a written request which proved to be inaccurate and misleading. The Accounting Officer emphasised that the central feature of the LEADER Programme is that global grants are paid by way of advances to groups and the decisions on the uses of the funds are matters for the groups themselves, subject to the eligible categories of LEADER expenditure. In these circumstances, the Department cannot sanction in advance all expenditure made by the groups.

In regard to the amount to be recovered, he informed me that the insurers have indicated their willingness to pay a sum of £203,303 to the Department but are not prepared to pay the balance which represents an amount retained by the company's bankers against its overdraft when the refund of £306,437 was being made. The advice of the Attorney General's Office is that the Department should seek to recover this money from the Bank and the Chief State Solicitor has been asked to initiate legal proceedings to do so.

Subhead N.18. - Appropriations in Aid - Land Purchase Receipts

Collection of Land Annuities

43. In their review of the 1985 Appropriation Account the Committee of Public Accounts expressed concern at the level of arrears of land purchase annuities and rents outstanding which stood at £2.2m at November 1985.

Responding to the concerns of the Committee in March 1990, the Department of Finance stated that arrangements were being made to transfer to the sheriffs who act for the Revenue Commissioners, Land Commission warrants then in the hands of the County Registrars for the collection of arrears and that, pending this transfer, a final issue of Land Commission warrants was being made to the County Registrars in an effort to reduce the arrears.

In the meantime, in 1989, the Government had decided that all annuities then outstanding, where the half-yearly instalment was less than £5, were to be written off. Section 4 of the Land Act 1984 requires that such write offs be authorised by way of Ministerial Order but such an Order has not been made.

It appears, however, that since 1990 no warrants have been issued to the County Registrars and the transfer of warrants to the sheriffs who act for the Revenue Commissioners has not taken place. During this time, arrears of annuities and rents increased and stood at £6.08m at 31 December 1992 after taking account of

amounts written off. As no interest is charged on arrears there is no financial penalty for late payment.

I asked the Accounting Officer why the measures proposed in 1990 to achieve collection of amounts due have not yet been implemented and if it is still intended to do so. I also enquired as to the operation of the Statute of Limitations in relation to annuity and rent arrears which have been accumulating over a number of years, the steps taken by the Department to ensure that the debts are not likely to become statute-barred, and whether consideration had been given to charging interest on arrears outstanding.

In addition, I asked him why the necessary Ministerial Order had not been made to validate the writing off of certain half-yearly instalments.

The Accounting Officer informed me that it had not proved possible to transfer the collection of moneys due on Land Commission warrants from the County Registrars to the equivalent of "Revenue Sheriffs" until a restructuring of the duties of the County Registrars had been put in place and that it would now be possible to make the necessary transfer of collection responsibilities by the end of 1993. In addition, powers of attachment would be sought to enable more effective recovery of annuity underpayments to take place. The Accounting Officer also stated that instead of issuing more Land Commission warrants to County Registrars which was not proving effective his Department arranged for recovery of annuity arrears by offset against departmental and EC grants and had recovered about £0.5m annually in this way. Farmers were also given the option of repaying their arrears over periods of from three to five years but this approach did not prove very successful.

Consideration was given to charging interest on arrears but this proved impossible because the legal agreements signed by annuitants and the Land Commission did not provide for doing so. Due to pressure of work the necessary Ministerial Order for the writing off of annuities, where the half-yearly instalment was less than £5, was not made. A draft order had been sent to the Attorney General in early August 1993 and the Accounting Officer expected it to be completed soon.

The Accounting Officer stated that, while some arrears are statute-barred, the right of the Department to recover the lands covered by those arrears because of the annuitants' failure to adhere to the terms of their agreements is not statute-barred. The collection of arrears could thus be carried out by the threat of recovery of land if this was necessary in any particular case. However, he stated that, for the future, it was felt that a better approach was to avoid the prospect of any more arrears becoming statute-barred by the use of powers of attachment and referral to Sheriffs in a timely manner.

As part of the Department's financial control system, a statement of arrears outstanding in respect of annuities is compiled twice yearly. However, the total outstanding, as shown by this exercise, is not reconciled to the total of the individual account balances. I asked why such a reconciliation is not carried out.

The Accounting Officer stated that individual account balances were totalled and reconciled with the control total prior to 1979 when the first write-off of small annuities took place. However, as a result of that write-off and limitations in the computer system it proved impossible to continue this reconciliation process in subsequent years. A new computer system was now being devised which should enable this reconciliation process to be resumed.

The Department's land bank which is available for sale to farmers is usually let pending its sale. Receipts from short term lettings amounted to £91,000 in 1991

and £18,655 in 1992. As no central record is maintained of the various holdings making up this land bank, there is no procedure to ensure that rents are being received in respect of all lettable land and that the amounts received are reasonable. I enquired as to the procedures in place to ensure that market rate rents are being received on all unallocated land.

The Accounting Officer stated that a register of lands in the possession of the Land Commission had been compiled and a new control procedure had been introduced to ensure that all lettable lands were let or otherwise accounted for and that adequate rents were received.

Vote 33. - Labour

Subhead N. - Grant for National Authority for Occupational Safety and Health

Fitting-out costs of premises

44. The National Authority for Occupational Safety and Health was established on 1 November 1989 under the provisions of the Safety, Health and Welfare at Work Act, 1989 and is financed by means of a grant from the Labour Vote. The grant to the Authority in 1992 totalled £3.229m.

Initially the Authority shared accommodation with the former Department of Labour in Davitt House, Mespil Road, Dublin.

When the Office of Public Works (OPW) decided, with the agreement of the Department of Finance on 10 April 1989, to avail of a break in the lease on Davitt House and to evacuate the building with effect from 11 January 1991 with a view to making financial savings by using alternative surplus office space, the Authority engaged a property consultant in its efforts to secure its own accommodation.

The Department of Finance requested that the Authority examine the possibility of occupying some of the significant surplus vacant accommodation available in the building leased by FÁS at that time which was sufficient to meet the Authority's needs.

The Authority rejected the FÁS accommodation as unsuitable for its long-term headquarters. It eventually proposed that a premises which was in the process of being built, with an estimated completion date of mid-1991, be leased at an annual rent of £229,000 for a period of 10 years with effect from January 1992.

In December 1990 the approval of the Minister for Labour with the concurrence of the Minister for Finance had been given for this proposal, subject to a condition that the maximum amount which could be spent from Exchequer funds on fitting out costs would be £150,000.

From December 1990 to April 1992, the Authority occupied the surplus accommodation in FÁS pending the completion of its new premises.

The lowest tender received for fitting out the premises was £618,687 subject to adjustment of PC Sums included in the specification, and, as the Minister for Labour had reservations about this level of cost, it was decided to seek the advice of a senior architect of the OPW on the standard, price and value of the fit-out proposals.

The OPW architect stated that while he considered the cost of the proposed fit-out acceptable, the cost per square metre would exceed by some 50% the average rate for OPW fit-outs for client Departments, due mainly to the fact that the planned layout of the building was almost 100% individual rooms which required a large amount of partitioning and consequential increase in related works.

Tenders for the sub-contract work reduced the contract sum to £555,250 inclusive of VAT and this was sanctioned by the Department of Finance in April 1992 together with £80,000 for professional fees.

The final cost of the fit-out was £579,218 with £77,442 in professional fees, less a contribution of £115,000 received from the developer by offset of rent due by the Authority.

I asked the Accounting Officer for his observations on the incurring of this level of costs on fitting out premises leased for the relatively short period of 10 years.

The Accounting Officer stated that careful consideration had been given to the question of a longer lease, particularly in view of an offer from the developer of an increased contribution of £120,000 towards the fit-out if the lease was extended from 10 to 20 years without a break clause, as against the flexibility and cost advantages attaching to a shorter lease.

It was the Accounting Officer's view that a ten year lease could ultimately prove beneficial to the State if there were developments affecting the location, future existence or role of the Authority in the interim. In the absence of any such development, the Department considered that the protection afforded a tenant under the Landlord and Tenants legislation and the likelihood that the customised fit-out of the premises for the Authority's purposes would almost inevitably require considerable refitting to make it suitable for an alternative tenant were factors which should favour the Authority in renewing the lease on the expiry of the initial period.

The Department considered that the main advantage of a longer lease lay in the developer's increased contribution which would reduce the immediate cost of financing the fit-out cost.

The proposal relating to a 20-year lease had been put to the Department of Finance and had not been favoured.

Vote 34 - Industry and Commerce

Subhead E.3. An Bord Tráchtála - Market Development Fund (Grant-in Aid).

State support in connection with Currency Crisis

45. In October 1992, the Government decided that a total of £50m should be made available to assist firms seriously affected by the currency crisis and a sum of £20m was provided by Supplementary Estimate for this purpose in 1992.

£49m of the total was to be used for the establishment of a Market Development Fund (MDF) to provide assistance to certain firms experiencing difficulty in maintaining employment due to the turmoil in exchange rates within the Exchange Rate Mechanism of the European Monetary System. The balance of £1m was to provide special assistance for the travel and marketing costs of firms affected by the crisis. The arrangements under which assistance would be provided were approved by the EC as a temporary support measure for the period to the end of March 1993.

Support from the MDF took the form of grants, not exceeding IR£50 per week for each eligible employee, payable to approved firms to help alleviate the effects of the currency crisis on their international competitiveness and employment levels.

The operation of the MDF was supervised and directed by a Management Board representative of the then Departments of Industry and Commerce, Labour, Agriculture and Food, the Departments of Finance and Marine, An Bord Tráchtáa (ABT), FÁS, IDA, Employer Bodies and the ICTU. Day-to-day administration was carried out at ABT by a management team drawn from ABT, IDA, FÁS, CBF, An Bord Glas, SFADCo and the Department of Agriculture and Food. Funds provided in the Vote were disbursed through ABT to qualifying firms approved by the management team.

Certain firms who were ineligible for direct support under the MDF scheme were given assistance by the various development agencies under their existing grant assistance programmes.

I have been informed by the Accounting Officer that the total amount charged on the Industry and Commerce Vote in 1992 in connection with the currency crisis was £9.682m comprising £8.882m charged to Subhead E.3 and £0.8m included in the charge to Subhead E.1.

The Accounting Officer also stated that no moneys were specifically earmarked for the IDA in 1992 to alleviate the impact of the currency crisis on exporting firms, but that, arising from increased applications under existing schemes from firms adversely affected by the currency crisis at that time, the IDA undertook temporary borrowings of £1.809m in 1992 for payments to firms approved for support under such schemes.

These borrowings were repaid in 1993 and are included in the IDA's projected expenditure of £20.4m in 1993.

The executive functions of a number of Departments were rearranged in January 1993.

The Accounting Officer went on to say that estimated expenditure from the 1993 currency crisis allocation is £39.438m viz.

Tourism and Trade Vote:

£18.088m Subhead C.2 - ABT : Market Development Fund

£ 0.500m Subhead C.1 - ABT : Targeted Marketing Consultancy Scheme.

Enterprise and Employment Vote:

£20.400m Subhead F.2 IDA - Grants to Industry.

£ 0.450m Subhead C.2. SFADCo - Grants to Industry.

The full cost therefore of measures taken in both 1992 and 1993 to alleviate the effects of the currency crisis is estimated to be £49.12m. In addition certain other State agencies (Údarás na Gaeltachta and Bord Iascaigh Mhara) provided assistance to their client firms affected by the currency crisis.

I understand that an investigation was initiated by ABT in April 1993 into two companies suspected of making irregular claims for MDF assistance.

Subhead P. - Nitrigin Éireann Teoranta (Financial Assistance)

*State support to
alleviate financial
difficulties*

46. In 1987, Nitrigin Éireann Teoranta (NET) entered into a joint venture agreement with Imperial Chemical Industries (ICI) whereby NET's fertiliser business at Cork and Arklow was amalgamated with ICI's Richardsons fertiliser business at Belfast to form Irish Fertiliser Ltd (IFI). NET took a 51% shareholding in the new company.

Under the agreement, NET retained liability for its State guaranteed core debt. It was intended that gas from the Kinsale Head gas field purchased by NET from Bord Gáis Éireann at a preferential rate would be sold on to IFI at a commercial rate and that the profits realised, together with dividends from IFI, would service the borrowings. NET's primary activity since 1987 has thus been the management of its debt portfolio.

Under the provisions of the Nitrigin Éireann Teoranta Acts 1963 to 1987, State financial support for NET can be provided in a number of ways:-

- State equity up to the limit of the authorised share capital of the company - £77.5m. This amount had been fully subscribed for by the State by May 1981.
- Repayable Exchequer advances not exceeding in aggregate £2.5m. At 15 October 1992, NET had repaid £1.96m of the total of £2.5m advances made to it in previous years.
- Ministerial guarantees of borrowings both in respect of principal and interest, to a limit of £180m on the amount of principal so guaranteed; State Guaranteed borrowings stood at £179m in October 1992 and NET also had the use of a bank overdraft facility of up to £1m on the understanding that a State guarantee could be provided for this if the bank involved required it.

During 1992, NET experienced a difficult liquidity situation as income from gas sales to and dividends from IFI were insufficient to meet interest on borrowings. NET's financial position worsened considerably from October 1992 due to the continuing currency crisis and the collapse of sterling which had the dual effect of increasing considerably the interest payable on its floating rate debt and, because of exchange losses in IFI's Northern Ireland subsidiary, of reducing IFI's profits and consequently NET's income from that company.

In order to maintain the solvency of NET, further State funding was deemed necessary and on 20 October 1992, the Government exercised the only remaining legislative option available by re-issuing £1.96m in repayable advances to the company.

Towards the end of 1992 it became clear that further action was necessary and in December 1992, the Government approved a grant of £6m to NET which was provided by supplementary estimate.

The Nitrigin Éireann Teoranta Act 1993, passed in March, increased to £100m the authorised share capital of the company for which the Minister for Finance was empowered to subscribe and increased to £200m the limit on borrowings by the company which may be covered by Ministerial guarantee.

At the date of my Report, £5m in additional share capital has been taken up by the Minister for Finance but no additional Ministerial guarantees have been given since the passing of the 1993 Act.

**Vote 35.-Tourism,
Transport and
Communications.**

Subhead F.2. - Subscriptions to International Organisations.

Subhead G.16. - Appropriations-in-Aid: Miscellaneous receipts-Subscription to the International Telecommunications Union (ITU).

*Contributions
overdue from
Telecom*

47. Under the rules of the ITU, of which Ireland is a member, the annual membership subscription is payable before 1 January of the subscription year if liability for interest thereon is to be avoided. In January 1987, Bord Telecom Éireann (Telecom) reluctantly agreed that for 1987 and subsequent years the Department would pay the subscription in full to the ITU and recover 50% from Telecom.

It was noted that while Telecom had paid the Department its share of the membership fee for the years 1987, 1988 and 1989, it had failed to pay its share for the years 1990, 1991 and 1992 and that although the Department had requested payment of £112,905 for 1990 in January and again in March 1990, it had not requested payments of £128,151 and £129,721 for 1991 and 1992 respectively when they became due. When the matter was brought to its attention by me, the Department demanded the amounts outstanding for the three years totalling £370,777 together with the sum of £132,973 due in respect of the 1993 membership fee paid in advance by the Department in December 1992.

Telecom paid the amount due up to 1992 but refused to pay its 1993 share as it had serious objections and reservations on the manner in which the subscription was dealt with and it wished to review the matter in detail before agreeing the payment of the subscription for 1993 and future years.

I asked the Accounting Officer why no steps were taken between March 1990 and February 1993 to recover the 1990 contribution from Telecom, why formal demands for the 1991 and 1992 contributions were not made until February 1993 and what the current situation was in regard to recovery of the 1993 contribution. I also asked what measures were proposed to ensure timely recoveries from Telecom in future and whether he felt that the Telecom agreement should provide for interest charges on late payments.

The Accounting Officer informed me that in late 1989 and early 1990 the Department agreed to undertake a full review of issues raised by Telecom about the level of subscription paid by Ireland, the percentage of this paid by Telecom and other matters impinging on its financial dealings with the Department but that due to work pressures this review was not carried out and, as a result, the refund of contributions for 1990, 1991 and 1992 were left in abeyance in the knowledge that there was no doubt but that the Department would recover the amounts involved if the review came to the conclusion that the existing arrangements were to continue; the 1993 contribution was still outstanding because Telecom objected strenuously to paying part of the State's subscription to the ITU.

He also told me that there was no statutory basis for either the Telecom contribution or for demanding interest on late payments and that the contribution was sought on the basis that part of the burden should be borne by the user who benefits most from membership. Telecom had disputed the grounds for seeking a contribution arguing that as a public network operator it was also a member of the ITU and paid a subscription in its own right.

He assured me that the Department had now arranged for a new and fundamental assessment of the issues raised by Telecom with a view to seeking a permanent solution which will end the friction between the Department and Telecom on the matter and that, in the meantime, the Department would do all in its power to ensure that Telecom contributions are made on a timely basis and it would be asked to make the 1993 contribution immediately.

The Accounting Officer also told me that the question of charging Telecom interest on late payments would be considered as part of the review exercise.

**Vote 36. -
Department of
Defence**

*Duplicate payments
to suppliers*

48. Conditions of contract applicable to official orders issued to suppliers of goods and services to the Department of Defence provide that suppliers will complete and return a Departmental form (AF288) with the goods stating, amongst other things, the date of delivery, Departmental Order number, supplier invoice number, details of goods delivered and their cost. On receipt of the goods, this form is completed by the signing of the Inspection Certificate and Store Certificate sections of the form by the responsible Military Officers and is sent to the Accounts Branch where it is used as the basis for making payments.

Under the payment procedure operated by the Department, payment may be made on the basis of the form AF288 only or on the basis of a suppliers' invoice only.

A review of supplier accounts brought to light twenty six cases of duplicate payments totalling £19,752. These were mainly due to the use of the Departmental form or documentation other than the suppliers' original invoice as a payment voucher and subsequent payment of the suppliers' invoice also.

As the system of making payment on the basis of the form AF288 is extensively used and as its use as the sole supporting document appears to dispense with generally accepted procedures for the approval and authorisation of payments, I asked the Accounting Officer to clarify whether this form constituted either a demand for payment from the supplier, or an authorisation to the Accounts Branch to pay the supplier. I also enquired why documents other than original suppliers' invoices were accepted as evidence to support payments and whether he was satisfied with the internal control procedures followed in authorising payment for goods received.

The Accounting Officer informed me that the Department considers the form AF288 to be evidence of compliance with the order/contract and is treated by the Department as a demand for payment. It is not of itself an authorisation to pay the supplier and payment is subject to separate authorisation. Where a supplier is unwilling to use the Department's form AF288, or where original documentation is mislaid or delayed in transit, documentation other than the original which has been properly certified has been used to support payments in order to avoid delays in paying suppliers. The Accounting Officer has now directed that arrangements be made to have original suppliers' invoices replace form AF288 as prime documentation for payment purposes.

The Accounting Officer also informed me that demands for payment received from suppliers are checked against ledger entries in order to determine whether or not the demand has been paid previously. The duplicate payments which were detected

arose due to failure of the ledger checks to detect that payment had already been made in these cases. The problem was aggravated by the large volume of payments, high turnover of staff and staff vacancies. He expressed his concern at the incidence of duplicate payments and the failure of standing instructions to staff and ledger control procedures to prevent these occurrences. He assured me that he has directed that a full review of the Department's payments procedures be undertaken by the internal audit unit and that plans for the computerisation of the payments system be implemented at the earliest possible date. The Accounting Officer stated that further duplicate payments had been detected by his officers and that recovery had been made in most cases.

Vote 40.- Social Welfare

Overpayments of Social Insurance and Social Assistance

49. I have been furnished with the following information regarding overpayments and recovery of Social Insurance and Social Assistance in 1992.

Scheme	Social Insurance			
	Overpayments recorded for recovery £	Attributable to Fraud or Suspected Fraud £	Sums recovered in cash £	Sums withheld from current entitlements £
Disability Benefit	1,259,112	402,713	103,468	279,076
Maternity Allowance	21,761	2,188	1,212	7,200
Unemployment Benefit	1,502,617	799,288	59,123	241,190
Old Age (Contributory) Pension	240,280	68,517	18,667	30,366
Widow's (Contributory) Pension	139,452	86,427	8,376	8,204
Invalidity Pension	520,809	453,571	7,896	111,552
Retirement Pension	132,579	19,594	6,796	19,962
Disablement Pension	64,716	5,949	716	27,047
Injury Benefit	57,492	34,880	5,681	4,763
Deserted Wife's Benefit	225,833	143,166	717	5,328
Pay Related Benefit	77,207	61,369	7,831	15,869
Insolvency	3,882	-	2,930	-
Unemployability Supplement	17,963	6,883	202	15,085
Redundancy	2,494	-	4,439	-
Treatment Benefit	729	-	-	-
	4,266,926	2,084,545	228,054	765,642

**Overpayments of Social Insurance in 1992
- Cumulative Position at 31 December 1992**

	£	£
Overpayments not disposed of at 1 January, 1992		12,028,484
Overpayments recorded for recovery in 1992	4,266,926	
Less: Overpayments recorded in prior years cancelled in 1992	203,538	
	-----	4,063,388

		16,091,872
Less: Sums recovered in cash	228,054	
Sums withheld from current entitlements	765,642	
Amounts written off as irrecoverable	3,108,590	
	-----	4,102,286

Overpayments not disposed of at 31 December, 1992		11,989,586
		=====

17 persons were prosecuted for obtaining or attempting to obtain Social Insurance payment fraudulently and convictions were secured in 13 cases, involving a total overpayment value of £49,337. The Probation Act was applied in 8 of these cases, with an overpayment value of £23,049.

Social Assistance

Scheme	Overpayments recorded for recovery £	Attributable to Fraud or Suspected Fraud £	Sums recovered in cash £	Sums withheld from current entitlements £
Old Age and Blind Pensions (Non Contributory)	2,366,253	2,199,128	1,284,405	80,793
Child Benefit	294,385	279,660	24,005	133,986
Unemployment Assistance	3,951,706	1,166,358	76,416	341,847
Pre-Retirement Allowance	40,431	20,182	580	2,713
Widow's and Orphan's Pensions (Non-Contributory)	53,150	42,958	15,064	2,100
Deserted Wives' Allowance	116,403	94,291	7,664	3,664
Prisoners' Wives Allowance	28,088	10,981	78	4,352
Single Woman's Allowance	18,997	16,728	157	2,423
Family Income Supplement	89,489	17,599	2,349	20,254
Lone Parent (Unmarried) Allowance	1,431,349	1,172,211	27,183	81,529
Lone Parent (Prisoner's) Allowance	4,300	1,643	-	892
Lone Parent (Separated) Allowance	314,912	245,630	2,527	2,583
Lone Parent (Widowed) Allowance	15,331	6,480	977	1,079
Carer's Allowance	49,559	23,946	480	4,388
Free Electricity	-	-	24	-
Fuel Allowance	225	-	60	35
Rent Allowance	556	-	-	-
Special Equal Treatment	1,015	-	110	1,741
	-----	-----	-----	-----
	8,776,149	5,297,795	1,442,079	684,379

**Overpayments of Social Assistance in 1992
- Cumulative Position at 31 December 1992**

	£	£
Overpayments not disposed of at 1 January, 1992		15,295,604
Overpayments recorded for recovery in 1992	8,776,148	
Less: Overpayments recorded in prior years cancelled in 1992	104,899	
	-----	8,671,249

		23,966,853
Less: Sums recovered in cash	1,442,079	
Sums withheld from current entitlements	684,379	
Amounts written off as irrecoverable	4,232,919	
	-----	6,359,377

Overpayments not disposed of at 31 December, 1992		17,607,476
		=====

8 persons were prosecuted for obtaining or attempting to obtain Social Assistance payment fraudulently and convictions were secured in 7 cases with an overpayment value of £41,451. In 4 of these cases the Probation Act was applied, the total amount of money involved in these cases was £18,209.

Aged analysis of Overpayments

<i>Year of recording of Overpayments</i>	<i>Social Insurance</i> £	<i>Amount Unrecovered Social Assistance</i> £	<i>Total</i> £
1992	3,488,579	7,406,100	10,894,679
1991	3,220,855	4,665,604	7,886,459
1990	3,658,218	3,472,642	7,130,860
1989	572,180	865,988	1,438,168
1988	505,229	574,354	1,079,583
1987	241,835	325,105	566,940
Pre 1987	302,690	297,684	600,374
	----- 11,989,586 =====	----- 17,607,477 =====	----- 29,597,063 =====

Subhead B. - Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981

Subhead E. - Unemployment Assistance

Control Weaknesses at Local Offices

50. The integrated computer system for the administration of Unemployment Assistance (UA) and Unemployment Benefit (UB) operating in the Dublin area was extended from 1991 onwards to all Local Offices countrywide and caters for all claims processed through Local Offices and computerised Branch Employment Offices. This computerisation, together with the introduction of non-cash methods of payment, has altered the environment in which internal controls must operate.

An examination carried out by my staff at three Local Offices revealed a number of potentially serious control weaknesses which, individually or collectively, could be exploited to facilitate the perpetration of internal fraud.

My main concerns centred on:

- the failure to limit access to the computer system to the minimum number of staff consistent with the effective running of the operation.
- the failure to discontinue, when it was no longer required, a facility intended to be used only in the initial computerisation of records. This facility allowed new claims to be entered on the computer without going through all the normal control procedures.
- lack of segregation of duties at Local Offices which gave rise to the possibility that any one of a number of individuals could perform all the input tasks necessary to create a record and maintain it in payment through non-cash methods of payment, e.g. cheques, postdrafts.
- in one Local Office the prescribed control procedure that listings of transactions be systematically checked for validity by two officers other than the officer initiating the transaction was not being observed and some errors identified in checking were not being followed up.
- the prescribed control procedure that Managers of Local Offices randomly select cases where payment is made by way of cheque or postdraft for detailed examination and authentication was not being observed.

I requested the Accounting Officer's observations on the control weaknesses and asked what steps he proposes to rectify them.

The Accounting Officer stated that action to remedy the defects had been or is in the course of being taken. He has informed me that the system is being completely redesigned - it is presently catering for numbers far in excess of those originally envisaged - and that all existing weaknesses and shortcomings will be overcome.

He confirmed that access is now restricted to appropriate staff, he has undertaken to ensure full compliance with existing control procedures and has prescribed new control procedures to ensure proper segregation of duties.

Subhead C. - Old Age and Blind Pensions (Non-Contributory)

Subhead F. - Lone Parent's Allowance

Subhead G. - Widows' and Orphans' Non-Contributory Pensions

Subhead H. - Pre-Retirement Allowance

*Multiple
encashment of
orders*

51. Old Age Pensions, Blind Pensions, Widows' and Orphans' Non-Contributory Pensions and Lone Parent's and Pre-Retirement Allowances are means tested social assistance schemes. Payment under these schemes is made by books of personalised payable orders, i.e. personal details (name and address), nominated office of payment and amount are imprinted on every order in each book.

An examination of the encashment patterns of personalised payable orders in respect of the four means tested schemes was carried out by my officers in 1992 using computer data extraction software. This exercise brought to light a total of 2,682 cases of multiple simultaneous encashment of personalised payable orders by individual beneficiaries.

As such multiple encashment could be inconsistent with the typically expected financial circumstances of claimants to entitlement under means tested schemes, the results were conveyed to the Department.

The Accounting Officer informed me that of the total of 2,682 cases, 2,259 were Widow's Non-Contributory Pension cases. Given the very large size of the list of Widow Pensions and the existence of a number of other ongoing control projects underway at that time, it was not possible to investigate the full set supplied. Subsequent analysis of this group by the Department showed that the majority (90%) were over 60 years and 50% were over 70 years. In addition, a proportion of the clients were resident in nursing homes or had another source of income, identifiable from their reduced rates of payment. In both those situations a more infrequent pattern of payable order encashment would be expected.

Of the 10% of pensioners who were under 60 years of age, a small test group (24) of widows was investigated in detail by the Department. This test group was selected as having the potential to be more mobile and possibly more economically active than older widows. It was considered that multiple encashment within this younger age-group could indicate significant other means, e.g. from earnings, or residency outside the State. The results of this more specific targeting within the overall group showed that in some 12.5% of cases, termination of pension was necessary. In the light of this the Department is undertaking a fresh encashment

analysis and selective investigation of Widow's Non-Contributory Pension clients under 60 years and a sample of those aged under 66 years.

In the case of Old Age Non-Contributory Pensions, the Department was satisfied after investigation that in the 43 cases investigated there was no significant weakness identified and was satisfied that the less frequent encashment pattern shown by this small group was not indicative of any means concealment.

In the case of Lone Parent's Allowance, investigative work has identified some potential abuse of the scheme conditions. Of 140 Lone Parent's (Unmarried) Allowance cases selected, 39 clients have had their allowance terminated or reduced in rate as a result of undisclosed means or residence outside the State. A review of multiple encashments within the Lone Parent's (Separated) Allowance group is underway currently.

In relation to Pre-Retirement Allowance, 170 cases were investigated but there was no evidence of significant abuse.

In the circumstances and based on results to date, the Accounting Officer was of the view that with the exception of the Lone Parent's Allowance scheme, infrequent personalised payable order encashment of itself is not a strong indicator of any abuse or any undisclosed means. However, the encashment analysis system does provide a useful pointer to further selective investigation of non-contributory pension and allowance cases, after some more restrictive criteria are applied to the cases selected. Further test analyses are underway to refine the selection criteria to maximise the control value of future encashment reviews.

He assured me that the Department is satisfied that it has a comprehensive programme of controls in place, particularly for means-tested schemes, and also that a number of special control exercises are presently underway.

Social Insurance Fund

Equal Treatment

52. Although EC Directive 79/7, adopted by the Council of Ministers on 19 December 1978, set a deadline of 23 December 1984 for the implementation of equal treatment for men and women in matters of social security, the provisions of the Directive were not enacted into Irish legislation until July 1985 by way of the Social Welfare (No. 2) Act 1985 and were not brought into effect by commencement order until

- (a) 15 May 1986 in respect of personal rates of benefit and duration of payment of unemployment benefit,
- (b) various dates in November 1986 in respect of equality of treatment with regard to adult and child dependency and extension of unemployment assistance to married women.

Because the equal treatment legislation resulted in changes in the rules governing the entitlement of married men to increases in respect of adult and child dependants and thereby led to a reduction in the income of certain married men, alleviation payments were introduced in 1986 to compensate them for the loss of income suffered.

Arising out of court proceedings initiated by a number of married women seeking payment based on retrospective application of equality during the period of delay

in implementing the directive, the Government decided in January 1992 to introduce further legislation to provide for equality of treatment during this period i.e. December 1984 to May and November 1986. Such legislation was enacted on 18 June 1992 by way of Statutory Instrument 152 of 1992 under Section 3 of the European Communities Act 1972. It was also decided that the alleviation payments to married men should be discontinued.

The estimated cost of implementing the terms of the 1992 legislation is £60.6m.

Additional administrative costs arising from the processing of claims expected to be made under the terms of the arrangements now being made to provide for equality of treatment are estimated at £6m.

I asked the Accounting Officer why there had been a delay beyond the six year time limit allowed for implementing EC Directive 79/7 i.e

- (i) from December 1984 to 15 May 1986 in respect of personal rate of benefit and duration of unemployment benefit
- (ii) from December 1984 to November 1986 in respect of adult and child dependency

and the estimated cost to the Exchequer which would not have arisen had the directive been implemented in December 1984.

I also enquired whether, in the case of married men who suffered income reduction on the introduction of new dependency arrangements in November 1986, the alleviation payments represented the loss of income suffered, net of any consequential increase of social welfare payments granted to the spouse, and the total value of alleviation payments made to married men in the period to December 1992.

In reply the Accounting Officer informed me that the reason for the delay beyond the six year time limit was that the implementation of the Directive had major policy and financial implications for the social welfare system. The implementation of the Directive posed particular difficulties in the Irish situation because of the structure of the social welfare payments system, particularly as far as the payment of increases in benefits, pensions and allowances in respect of adult and child dependants was concerned; these were previously payable to married men claimants on a much more favourable basis than to married women. The extension to married women of the same arrangements as applied to married men was not a possible option from a financial point of view or from the point of view of equity within the system. It would have meant, for example, payment of double increases in respect of the same person in many cases and would not have been justified on any objective criteria.

It was clear, therefore, that the introduction of equal treatment in social security would require a fundamental change of approach in relation to the payment of adult and child dependant increases and the introduction of new criteria to determine dependency. The new arrangements would have to involve more restrictive provisions for payment of adult and child dependant increases than applied previously in the case of married men. These provisions were the subject of detailed consideration, including protracted discussions with interested organisations concerned with the effect of the new arrangements on social welfare recipients.

In December 1984 legislation to give effect to the Directive was approved by the Government. The Government also decided that arrangements should subsequently

be devised to alleviate the effects of the measures for low income families who would suffer a reduction in family income arising from the new dependency arrangements.

The legislation was enacted on 16 July 1985 with the provision that it would be brought into force by Ministerial Order, but it could not be brought into force immediately because of the size and complexity of the changes involved in implementing the new arrangements. It was necessary to devise new administrative procedures, change computer systems, undertake discussions with staff interest on the implications of the new arrangements and recruit and train new staff. All of this was in the context of very severe constraints on staffing levels in the public service and, in view of the additional expenditure involved, in the context also of ongoing budgetary considerations. These factors, together with difficulties in settling upon appropriate alleviation measures for affected families, precluded immediate implementation of the legislation.

He stated that it was not possible to determine the cost to the Exchequer which would not have arisen in the event of timely implementation, until such time as claims for payments under the 1992 Regulations had been processed. He also stated that the extent to which the alleviation payments cushioned married men against loss of income arising from the introduction of the new dependency arrangements introduced in November 1986 varied depending on the type of benefit or assistance involved. However, in no case did the amount of the alleviation payment exceed the amount of the loss.

Taking account of the increased personal rate of benefit paid to married women from May 1986 onwards, the alleviation payments made to married men who lost the increase in respect of a spouse by virtue of her being in receipt of a social welfare payment in her own right cushioned them against the loss, more or less, in full. However, married men who lost the increase in respect of a spouse by virtue of her being in employment suffered a net loss, depending on the type of benefit or assistance payment involved. He explained that because the alleviation payments were made by way of an increase in the relevant benefit or assistance, statistics of the costs involved were not available.

Vote 41. - Health

Subhead B.1. - Grants to Health Boards in respect of Net Expenditure

Subhead B.5. - Payments to Health Agencies in respect of Balance of Grants for years prior to 1992.

Health Board Overruns

53. As stated in Paragraph 56 of my 1991 report, Health Boards collectively incurred overruns of £50m in 1989. These comprised expenditure incurred in excess of the limits on such expenditure fixed by the Minister for Health. The consequential deficits on their accounts were funded by way of bank borrowings and by deferral of payments to creditors. The Department of Finance eventually gave its retrospective approval for this expenditure in 1991 but no funding was provided to eliminate the accumulated deficits and the Department of Finance stated that it expected the Department of Health to redouble its efforts to eliminate the problem of expenditure overruns.

In its review of the accounts of the Department of Health for the year ended 31 December 1991, the Committee of Public Accounts expressed its concern at the level of the current expenditure deficits disclosed in the annual accounts of the Health Boards.

Since 1989 the Health Boards have incurred additional non capital expenditure overruns amounting to £31.4m, giving a cumulative total deficit at the end of 1992 of some £81.4m.

Health Board Overruns

Year	EHB £m	MHB £m	MWHB £m	NEHB £m	NWHB £m	SEHB £m	SHB £m	WHB £m	Total £m
1984 - 1989	17.500	2.400	6.700	2.200	1.700	7.700	7.400	4.400	50.000
1990	01.348	0.197	0.252	0.300	0.143	0.863	3.726	0.220	07.049
1991	01.949	0.620	1.620	1.648	0.730	1.928	3.169	1.128	12.792
1992	03.146	0.680	0.731	2.378	0.455	0.589	2.737	0.795	11.511
Total	23.943	3.897	9.303	6.526	3.028	11.080	17.032	6.543	81.352

Notes :

1. 1990 and 1991 figures are taken from audited abstract of accounts, except for the MHB and the SHB, which are from unaudited accounts for 1991.
2. The WHB figure in the audited abstract for 1991 was increased by £897,000 because of duplicate reckoning of National Lottery funds.
3. The 1992 figures are latest outturns estimated by Health Boards (unaudited).

As a result, Health Boards are continuing the practice of delaying payments to certain creditors in order to meet more pressing liabilities such as salaries, statutory payments, etc. It is estimated by the Department that cheques to the value of £45m were drawn but not issued at the end of 1992. This device results in an apparent reduction in their liability to creditors as reported in their annual accounts with a corresponding increase in bank overdraft but at the same time delays the consequential increase in the overdrawn bank balances which, despite the withholding of cheques, still stood at £13m at the end of 1992.

The Department has expressed concern that this practice undermines the capacity of the Health Boards to negotiate favourable terms with their suppliers and that delay in making payments to suppliers is detrimental to the Department's efforts to have the Boards achieve greater value for money through negotiated purchasing agreements and proper stock management.

Because of the continuing unsatisfactory situation I requested the Accounting Officer's observations on the apparent failure of the Department's efforts to prevent the Health Boards exceeding their approved expenditure limits and asked him what additional steps had been taken, or are proposed, to ensure that in future years Health Boards will remain within such limits.

In reply the Accounting Officer informed me that it was very difficult to ensure that budgetary limits were matched with actual expenditure for any given year due to the nature of the health services. He stated that the level of overruns recorded represented about 1.5% of annual expenditure and that excess expenditure on demand-led schemes accounted for approximately half of the total excess.

Expenditure on these schemes could not be controlled by Health Boards as demand is based on statutory entitlements. The Government has recognised this factor and, since 1991, has agreed to meet the cost of these schemes in full. Growth in demand has resulted in additional funding through Supplementary Estimates. However, it is not possible to definitively forecast the level of this growth when the Supplementary Estimate is being prepared. As a result there is an unfunded element of these schemes for 1991 and 1992.

There remains, however, that element of the total overruns incurred prior to the Government's decision in 1991, which is due to demand-led schemes and which could be of the order of £50m and its funding has been addressed in the Department's proposals to the Department of Finance on the restructuring of health agency debt.

The shift to a supply focused approach in the late 1980s resulted in many of the underlying expenditure problems being addressed. However, the severity of reductions in funding was reflected in a diminution of the level of service provision. This led to the Government setting specific benchmarks for service levels.

He assured me that the Department of Health is improving accountability and control in a number of ways. Standard accounting policies have been drawn up to improve accountability, to increase transparency in relation to health agency expenditure and to improve inter-agency and year-on-year comparability. A new working capital control system has also been introduced. This allows the movements in all elements of working capital to be monitored against predetermined agreed profiles and provides an early warning system for emerging expenditure problems. In addition, the Minister planned to introduce legislative changes governing the management by Health Boards of their budgets. This would set out responsibilities in relation to budgetary compliance and provide sanctions in the event of significant failure to observe limits. It is also proposed to conduct a major review of the finance function in Health Boards during 1994.

*Subhead B7. - Grants to Health Agencies and Other Similar Organisations
(National Lottery Funded)*

*Payments to
Haemophiliacs*

54. In 1991, following discussions with the Haemophilia Society, the Government offered to establish a fund from which compensation would be provided to alleviate the hardship of haemophiliacs infected with the HIV virus and their dependants. The fund was to amount to £7m of which £4m would be provided by the State over two years and contributions totalling £3m sought from a number of parties who were defendants in legal proceedings taken on behalf of HIV infected haemophiliacs by the Haemophilia Society.

The Department of Finance was concerned to avoid Exchequer exposure to major costs if adequate contributions were not forthcoming from these parties.

When approached, potential contributors stated that they would only contribute to such a fund if the Government would give them, in return, full indemnity against any current or future legal actions for compensation but some of them subsequently agreed to contribute on the basis of limited indemnity against legal actions taken by haemophiliacs who accepted the Government compensation in return for abandoning any further claims.

Following rejection by the Haemophilia Society of the offer to provide £7m, the Government decided to increase the level of the fund to £8m, of which £2m would be provided in 1991 and £6m in 1992, to be used in full and final settlement of all claims.

The Government also decided that the Department of Health should continue to seek to have other parties contribute on an acceptable basis to the fund of £8m.

The Department has received contributions of £220,000 towards the fund.

In view of the failure of the Department to raise any significant contributions from other parties, and in view of the fact that these may now be indemnified against any claims by virtue of the settlements made, I asked the Accounting Officer for information as to the bodies from which contributions were sought, the steps taken by the Department to obtain contributions and the likelihood of any meaningful contributions being obtained.

In reply the Accounting Officer informed me that the Government decision of July 1991 to authorise an offer of £8m, inclusive of legal fees, to the Haemophilia Society was made on the basis of an aide memoire, prepared by the Department of Health, which advised of the unwillingness of the other defendants to make any meaningful contributions to the settlement. Discussions were subsequently held with the remaining Irish defendants and the total contribution negotiated was £220,000. The Offices of the Attorney General and the Chief State Solicitor had been consulted and it was their view that this was the maximum contribution which could be expected and it was, therefore, accepted.

Subhead J.1. - Building, Equipping and Furnishing of Hospitals and Other Health Facilities

Subhead J.2. - Building, Equipping and Furnishing of Health Facilities (National Lottery Funded)

Tallaght Hospital

55. The Tallaght Hospital Board was established by the Minister for Health in 1980 with the task of planning, building and commissioning a regional acute teaching hospital to replace the Meath, Adelaide and National Children's hospitals which are located in Dublin city centre.

The original brief prepared by the Board was for a 850 bed hospital and the planning brief was completed in 1984 and the outline design was decided on in 1985 following an architectural competition. The detailed design was completed in 1987. Expenditure totalling £9m approximately on the project, including £6.497m on design fees and £0.45m in site costs, has been met from this Vote since 1981.

In 1991 the Dublin Hospital Advisory Group, a body set up by the Minister in 1991, was requested to examine the Tallaght Hospital Project to recommend on the function, scope and scale of the hospital, and to consider and make recommendations on possible methods of funding the building of the hospital. The Group eventually recommended the construction of a 513 bed hospital at an estimated cost of £122.6m, with construction expected to be completed within a period of 4 to 5 years.

In November 1992 the Government approved the construction of the 513 bed hospital and agreed that funds would be provided from the Health Vote in 1993.

The Tallaght Hospital Board has revised its plans taking into account the recommendations of the Advisory Group and has prepared full tender documentation.

In view of the scaling down of the project, I requested information on the extent to which the expenditure already incurred on design fees is nugatory and whether the revision of plans and drawings has led to any additional expenditure on design fees, etc.

As the last audited accounts for the Tallaght Hospital Board available at the time of my audit were for the period 13 February 1980 to 31 December 1984, I also asked the Accounting Officer whether he had received any further accounts showing how the moneys provided from the Vote had been expended and whether he was satisfied that departmental control and monitoring of the expenses incurred by the Board was adequate.

The Accounting Officer stated that revisions of plans and drawings had been necessary but they had to be regarded as part of an ongoing planning process resulting from changes in policies, in treatment techniques and in technology and consequently could not be regarded as giving rise to nugatory expenditure.

He also stated that the additional costs being incurred in revising earlier plans and documents relate more to functional and technological considerations than to the scaling down of the size of the hospital. These costs have been estimated by the design team at £500,000 and negotiations are on-going to reach agreement on a lump sum fee for this work.

He also stated that the projected cost of the hospital at June 1993 prices was £106m with a maximum of 42 months for construction and 6 months to complete commissioning.

He informed me that draft accounts covering the period 1 January 1985 to 31 December 1992 had since been received from the Tallaght Hospital Board and that he was satisfied with the level of monitoring and control exercised by the Department over the activities and finances of the Board.

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

56. Paragraph 56 of my 1989 Report refers to arrangements which had been made to furnish to the Committee of Public Accounts the detailed reports made to the Department of Health by the Local Government Auditors (LGAs) following their audit of the accounts of the Health Boards. I rely on these reports for assurance that moneys issued from the Vote to the Health Boards (HBs) have been used for the purposes for which they were issued.

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

North Eastern	:	1989, 1990 and 1991
Mid Western	:	1990 and 1991
North Western	:	1990 and 1991
Western	:	1990 and 1991
Eastern	:	1990 and 1991
South Eastern	:	1990 and 1991
Southern	:	1990
Midland	:	1990

The more significant points arising from these reports were:-

Grants under Section 65 of the Health Act 1953

The LGA of the Eastern HB reported that the Board paid out £27.5m under this heading in 1991 to charities and other bodies and that, in accordance with good practice, it required the submission of audited financial statements from those seeking grants. He expressed concern that the audited financial statements furnished did not provide all relevant information and in particular, did not disclose all assets, including investments, that grants paid by the Board were not always reconciled to the income shown in the financial statements and that the Board's annual financial statements do not give any details of its involvement with subsidiary bodies in which it has a financial interest, frequently a controlling one.

Partial Recoupment of drug costs

Claims for partial recoupment of the cost of prescribed drugs and medicines are supported by documentation given to the claimant by the supplying pharmacist. This documentation indicates the cost of the items supplied but, for ethical reasons, no other details are given and the HBs are, as a consequence, not aware of the nature of the drugs or medicines which they are partially paying for. The LGAs of the Eastern and North Eastern HBs expressed concern about this and the LGA of the Eastern HB went on to say that inability to perform independent verification of the drugs supplied and the cost in each case without recourse to individual pharmacists and medical practitioners continues to create audit uncertainty with regard to the validity of all the payments made under this heading which in the case of the Eastern HB amounted to more than £10m in 1991.

Hospital Maintenance Charges

The LGA of the North Western HB noted that uncollected charges at the end of 1991 totalled £922,309 and recommended that their collection be given priority and that arrears accounts at every hospital be reviewed on a monthly basis.

The LGAs of the Eastern, Western and North Eastern HBs expressed reservations as to the reliability of the procedures for assessing and collecting these charges and as to the accuracy of the amounts stated to be outstanding.

The LGA of the Southern HB expressed concern that a large proportion (approximately 30% in 1990) of the charges raised for the Cork Regional Hospital each year had subsequently to be cancelled or struck off.

Stocks

The LGAs of the Western, Midland and Southern HBs drew attention to inadequacies in the stock control systems. The LGA of the Southern HB stated that at the Cork Regional Hospital two-thirds of expenditure on central stores is no longer recorded through the stock control system and that the pharmacy, which spends approximately £2m per annum, has only a very limited stock control system.

Tenders

The LGA for the North Eastern HB reported that tenders are invited annually for practically all provisions and for the majority of other hospital and community care materials and supplies. Accepted tenders form the basis of a comprehensive

contract list which is prepared and issued to all ordering officers. Tests during audit indicated that, frequently, orders were being placed with suppliers other than those on the contract listing.

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

23rd September, 1993

PROJECT AUDIT REPORTS

Part 2
PROJECT AUDIT REPORTS

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Charities

1. Introduction

1.1 State policy in regard to the operation of charitable organisations can be described as receptive and supportive with a minimum of interference. In effect, the relationship between charitable organisations and the State operates essentially on a basis of trust similar to that between charities and the community. There is no provision for a central monitoring office or for a register of charities.

1.2 As there is no formal registration system, it is difficult to estimate the number and scale of operation of charities. A general indication could be of the order of 6,200 charities (Revenue Commissioners' records) which raise an estimated £130m per annum through fund-raising activities (National Lottery survey). In addition, public moneys in excess of £200m from Exchequer and National Lottery funds are made available to the voluntary sector annually to assist in the provision of essential services in the area of health, community welfare, education etc.

2. Relationship with the State

2.1 In addition to direct funding, the State also provides indirect support for charities in the form of :

- tax exemptions
- protection of charitable bequests

which may give rise to a requirement to report to certain State agencies e.g. Revenue Commissioners, Charitable Donations and Bequests Office, in order to comply with the relevant legislative or regulatory requirements. However, these contacts are only required to be made in connection with each specific aspect as it arises and cannot be regarded as State registration or overall monitoring of charities.

3. Audit Objectives

3.1 The objectives of the audit were to examine the operation of the current statutory requirements and related administrative provisions pertaining to charitable organisations' with particular focus on whether:

- the procedures operated by the Revenue Commissioners were adequate to control the grant of tax exempt status to charitable organisations and to monitor the organisations' continued compliance with the terms of the grant;
- the provisions of the Charities Acts providing for the protection of charitable bequests were operated by the Probate Office and the Charitable Donations and Bequests Office.

3.2 The audit did not, and did not intend to, carry out an examination of any charity or group of charities nor of the control of fund-raising - the emphasis was solely on the extent to which State institutions were carrying out their controlling and monitoring roles in the areas outlined above.

3.3 The procedures in operation in each area were examined and, where possible, information obtained was cross-checked with the other sources and with the records of the Companies Registration Office (CRO) and the Tax Inspectorate. Cognizance was taken of other reports relating to the charities area and to general developments in that area.

3.4 The recommendations of the 1990 Report of the Committee on Fundraising Activities for Charitable and Other Purposes appointed by the Minister for Justice in 1989 which would impact on all aspects of the operation and regulation of charitable activities are also summarised.

4. Exemptions from tax

4.1 Charities may obtain exemption from payment of tax on income and property under the relevant tax codes administered by the Revenue Commissioners, provided that their constitutional structures are in compliance with legislative provisions. The legislation under which this relief may be granted is shown at Appendix 1 to this report. Tax exemptions are available in respect of the organisations themselves but do not affect normal VAT transactions nor the income tax and social insurance payments of any member or staff of these organisations.

4.2 Exemption from Income Tax, Corporation Tax and Capital Gains Tax is granted to an organisation which has satisfied the Charities Section of the Revenue Commissioners that the governing instruments of the organisation meet the stated exemption criteria. Essentially, this would require that the governing instrument, which may take the form of a Deed of Trust, Memorandum and Articles of Association or other constitutional document, confirms that an organisation has as its primary objective either:

- the advancement of education,
- the advancement of religion,
- the relief of poverty,
- other works of a charitable nature beneficial to the community.

4.3 The Revenue Commissioners also insist that the organisation's governing instrument include irrevocable clauses to provide for:

- prohibition on the distribution of income, profits or assets to its members;
- the keeping of annual audited accounts;
- restrictions on the payment of expenses to its members;
- the transfer of assets to a similar charity on the dissolution of the organisation.

It is also a condition of the grant of exemption status that the organisation notify and get clearance from the Revenue Commissioners for any proposed amendments to its constitution.

4.4 A charity which has successfully applied for exemption from tax will also be exempt from payment of Deposit Interest Retention Tax (DIRT). It is sufficient for the organisation to provide a bank/financial institution with documentation from Revenue showing its entitlement to relief from deduction of the tax at source.

4.5 Charities may also seek exemption from Stamp Duty and Capital Acquisitions Tax (CAT). The administration of these exemptions is not handled by Charities Section but by the Stamp Duty and CAT sections of Capital Taxes Branch. The exemption from Stamp Duty provides for relief from tax on the acquisition of property for charitable purposes by an organisation established for charitable purposes only. Applications are made directly to Stamp Duty Section which considers each case for exemption. Reference is made to Charities Section where necessary. On average 110 exemptions were granted in each of the past four years.

The exemption from payment of CAT is in respect of gifts and inheritances made for public or charitable purposes.

In the case of bequests the procedure is that prior to seeking a grant of probate it is a requirement that the executor of a will submit to the Revenue Commissioners an Inland Revenue Affidavit detailing all assets and liabilities of the estate for possible assessment to CAT. Charitable bequests contained in wills are excluded from assessment by CAT section. The decision in each case is based on an independent assessment of the benefitting organisation's eligibility for relief and, where necessary, by reference to Charities Section and Stamp Duty Section.

4.6 It is a requirement of the grant of tax exempt status that the income, profits, gains, gift or inheritance must actually be applied for the charitable purpose. If not so applied they remain taxable notwithstanding the charitable status of the recipient. While the income of a charity must be applied within a year of its receipt the carryover of income from one tax year to the next is allowed in practice, provided the income is then expended. However, income which is accumulated and formed into capital is taxable unless the sanction of the Revenue Commissioners has been obtained to permit the accumulation for a particular purpose e.g. the purchase of property.

4.7 The Revenue Commissioners have not operated a monitoring or review procedure adequate to ensure that organisations granted tax exempt status continued to comply with the conditions under which such status was granted or to ensure that the constitutional basis had not been changed or that funds accumulated were applied for charitable purposes only in accordance with the legislation. The examination of a sample of 33 files selected at random revealed that the only further action recorded after the grant of exempt status was as a result of a further approach by the charitable organisation, which occurred in 9 of the cases examined e.g. when it reported a change in its constitution.

4.8 During the course of the audit 11 further cases were noted where, although the status of the organisation had changed in a fundamental way since the exempt status was granted, a review of entitlement to tax exempt status had not been carried out:-

- 8 organisations which in addition to being granted tax exempt status by the Revenue Commissioners had also been granted a licence by the Minister for Enterprise and Employment under Section 24 of the Companies Act 1963 to dispense with the word "limited" in their names (See Section 6) were recorded in the records of the CRO as having been dissolved. In 6 of the cases, Charities Section were not aware of the dissolution of the companies;
- 2 organisations which were closely related had, without the knowledge of Charities Section, changed their names in a synchronised and complex re-organisation of affairs, with the name of one of the original exempted charitable organisations being adopted by a company subject to normal commercial tax assessment ;
- while standard procedures for the grant of tax exempt status to a charity require that the constitutional documents are examined and that they include standard clauses e.g. restricting the distribution of surplus income and the distribution of assets on winding-up, an organisation which had been granted tax exempt status in 1984 had been permitted by the Charities Section in 1991, following incorporation as a limited company to retain the tax exempt status and number without being asked to furnish the new constitutional documents. An examination of the memorandum and articles of association lodged in the CRO

revealed that there are no restrictions on the distribution of surplus income or on the distribution of assets on winding-up. The original organisation had accumulated a declared PAYE/PRSI liability of £42,000 in respect of the period 1984/89 which is still outstanding.

4.9 The capability of Charities Section to ensure that the key conditions insisted on at approval stage continue to be complied with would be improved by a monitoring and review procedure availing of sources of information such as the records of the CRO and the District Tax Inspectorate particularly when an exempted body is being wound-up.

4.10 Department of Finance instructions require Government Departments and Agencies issuing State grants to verify the tax status of beneficiaries beforehand. A consequence of the absence of a review procedure is that the records maintained may not be reliable with a danger that incorrect information in relation to an exempted organisation's status might inadvertently be given in such circumstances.

4.11 Exemption from Stamp Duty is almost always granted by Stamp Duty Section to bodies which have already been granted tax exempt status by Charities Section. However, where the grant of Stamp Duty exemption precedes application for tax exempt status, a separate adjudication is carried out by Charities Section. A comparison of Stamp Duty Section's records with Charities Section records at April 1993 showed that in 4 cases where Stamp Duty exemption had already been granted, subsequent applications to Charities Section were being considered without cognizance being taken of the first adjudication. Carrying out a second exemption adjudication raises the question either of the validity of the first exemption or of the inefficiency arising from the duplication of effort between the various exempting sections.

4.12 The Charities Section does not curtail the number of DIRT-free bank accounts which may be operated by bodies which have been granted tax exempt status and is not aware of the number of such accounts which have been opened nor, consequently, whether such accounts are used solely to lodge and disburse funds collected for charitable purposes, or that the DIRT-free bank accounts of dissolved bodies do not continue in use.

4.13 An examination of the operations of the Charities Section was carried out by the Internal Audit Branch of the Revenue Commissioners in 1988. Many of the recommendations made in the audit report have been implemented including :

- newly formed charities granted tax exempt status will now be required to submit accounts within 18 months or lose their status;
- the issue of a formal "Certificate of Recognition of Charitable Status" has been discontinued; a standard letter confirming tax exemption is now issued.

4.14 The Revenue Commissioners recognise the deficiencies in the procedures for the control of the grant of tax exempt status and have outlined the steps now being taken to improve the position:

- the records of exempted bodies which had been held on a manual Kardex system are now being set up on a central computerised record of charities which can be accessed by all sections;
- applicants for tax exempt status must now include in their constitutional documents a provision that any change in those documents will only be valid when reported to Charities Section;

- an additional staff member has been allocated to the Section bringing the present complement to four;

While the changes only apply to new cases, a scan of cases currently enjoying tax exempt status has also commenced. As a result, Charities Section has identified 173 cases for immediate examination. A decision on the extent of the review which would be regarded as appropriate for all charities which have been granted tax exemption will be taken on the basis of the results of that examination.

5. Charitable Bequests

5.1 The Commissioners for Charitable Donations and Bequests is a longstanding statutory body which now derives its powers from the Charities Acts 1961 and 1973. The eleven commissioners are appointed by Government and give their services voluntarily. The functions of the Commissioners are carried out through the Charitable Donations and Bequests Office which is a small Office financed through voted funds with a present total staff of eight. The Commissioners do not have a general monitoring, enforcement or controlling role in regard to charities and the main functions as set out in legislation can be described as enabling and advisory including:

- giving of opinion or advice to charities,
- acceptance of gifts of lands/money for charitable purposes,
- framing of cy-pres schemes for charitable trusts,
- management of charities in trust and
- giving of consent to the disposal of lands where the Deed of Trust does not contain this authority.

5.2 In addition, Section 16 of the Charities Act 1973 gives the Commissioners powers to require executors to publish details of charitable bequests or to seek evidence either that the relevant provisions of the bequest have been complied with or that the benefitting charity has been notified of a bequest in its favour.

5.3 In order that the Charitable Donations and Bequests Office be provided with the information necessary for the performance of this latter function, Section 58 of the Charities Act 1961 requires the Probate Officer to make an annual return to the Charitable Donations and Bequests Office giving particulars of every charitable bequest which has been identified during the process of examining wills in relation to the issue of Grants of Probate.

5.4 The audit examination noted that 1,656 or 17% of wills examined by the Probate Office in the legal year 1991/92 contained bequests for charitable purposes, with most wills containing more than one such bequest. All of these bequests would not necessarily come to fruition for various reasons e.g. the wording of the will or the lack of funds in the estate to meet all the stated intentions. A sample of 123 of the wills which had been identified by the Probate Office as containing charitable bequests were examined in detail.

The examination showed that the total value of charitable bequests was under £2,000 in each of 95 wills (77%); in 18 wills (15%) the total bequests were in the range £2,000 - £10,000; the bequests in each of a further 8 wills (6%) totalled between £30,000 and £70,000 and 2 wills included charitable bequests to the value of £150,000 in each case.

The total value of the charitable bequests in the sample of 123 wills amounted to £798,638. Extrapolating these results would indicate that the total value of

charitable bequests in the 1,656 wills identified by the Probate Office in 1991/92 could have been as much as £10.7m.

5.5 The statutory provisions for the protection of charitable bequests as laid down in Section 58 of the Charities Act 1961 have not been operated since 1978. The Probate Office and the Charitable Donations and Bequests Office have disagreed on the appropriate method for conveying the information on charitable bequests between the two Offices and as a result, details of charitable bequests contained in the majority of wills on which probate was granted have not been recorded in the Charitable Donations and Bequests Office. However, certain of these bequests would have been directly notified to the Charitable Donations and Bequests Office by solicitors -approximately 250 per annum. It is not known whether there has been any loss to charities arising from the failure to operate this statutory protection in an adequate manner. The Charitable Donations and Bequests Office has informed me that, to its knowledge, there is no current evidence of serious default.

5.6 The failure to operate the statutory procedures for the protection of charitable bequests was discussed by the Committee of Public Accounts in November 1989 following which a working party was established to resolve the matter. It is understood that agreement has now been reached on proposals which came into effect on 1 July 1993 whereby solicitors and personal applicants seeking Grants of Probate are required to submit a schedule of charitable bequests with the will. These schedules will be transmitted periodically to the Charitable Donations and Bequests Office which has defined the minimum level of checking which it would feel obliged to carry out in order to fulfil the statutory requirement and act as a deterrent to abuse. However, the Charitable Donations and Bequests Office has stated that while the necessary information will now be available, the operation of the statutory protection even at this minimum level cannot be effected until adequate staff resources are made available. In this regard, it is understood from the Department of Justice that two additional members of staff are being assigned to the Office very shortly.

6. Section 24 of the Companies Act, 1963.

6.1 Charities may also benefit from the provisions of Section 24 of the Companies Act 1963 under which the Minister for Enterprise and Employment may licence a company to dispense with the word "limited" from its name if it is formed for the purpose of promoting commerce, science, art, religion, charity or any other useful purpose and provided that the company complies with conditions imposed by the Minister under the Act. The principal conditions are :

- the income and profits must be applied solely towards the promotion of the objects of the company;
- the company must not distribute a dividend;
- any surplus on dissolution of the company must be transferred to another institution with similar objects.

At 31 March 1993 a total of 439 companies with Section 24 licences were on record in the CRO of which 34 were shown as being dissolved including 8 which were shown in the records of the Charities Section of the Revenue Commissioners as still enjoying tax exempt status.

6.2 The Department of Enterprise and Employment does not operate any post-licensing monitoring of the companies to whom the benefits of Section 24 have been allowed (including those granted exemption from tax by the Revenue

Commissioners) to ensure that they comply with the terms and conditions of the licence both during the lifetime of the company and on dissolution.

7. Fund-raising

7.1 In January 1989, in response to public disquiet and unease about possible abuses in fund-raising for charitable purposes and alleged inadequacies in existing legislation in relation to fund-raising and the way in which proceeds are accounted for and distributed, the Minister for Justice established a Committee on Fundraising Activities for Charitable and other Purposes. The committee was chaired by Mr. Justice Costello and was broadly representative of bodies and groups with interests in this area. The terms of reference of the committee were to examine the adequacy of the existing statutory controls over fund-raising activities for charitable and related purposes and to make recommendations for any changes considered necessary, having regard, in particular, to the need to justify any consequential costs as well as any extra interference with individual freedoms.

7.2 The report of the Committee (Costello Report) was published in January 1990. It recommended a strengthening of controls on street and house to house collections and on the promotion of lotteries, and proposed special controls on other forms of fund-raising e.g. telethons and professional fundraisers.

7.3 The report highlighted :

- the inadequacy of legislative provisions in requiring charities to account for their fund-raising activities;
- the absence of a statutory body with which charities should be registered.

It considered that the absence of such provisions and requirements resulted in obvious opportunities both for direct fraud and also for malpractice e.g. the expenditure of an excessive proportion of funds on salaries and other remuneration to promoters and organisers and that the opportunities were likely to be availed of in the absence of adequate statutory controls.

7.4 In order to deter and detect fraud and malpractice and to maintain public confidence by creating an awareness that fund-raising activities were subject to a reasonable degree of regulation and control, the Committee proposed over 80 specific changes which included :

- registration and accounting proposals i.e. that, subject to certain exemptions, organisations raising funds for charitable purposes should be registered. It considered that voluntary organisations not raising funds in excess of £10,000 per annum and certain organisations under the control of members of religious orders should be exempt;
- prohibition on fund-raising by non-exempt non-registered organisations;
- registered organisations to report and account annually with reports available for inspection by the public;
- statutory supervisory powers to deter and detect fraud and malpractice.

7.5 While the report of the Committee was directed at the fund-raising area, the comprehensive proposals would have a wider impact on the public accountability of the Charities sector and would also significantly assist the Revenue Commissioners in monitoring compliance with the requirements of tax exempt status. The Programme for Partnership Government 1993-1997 contains a commitment "to introduce tighter controls on charities and street collections, in line with the recommendations of the Costello Committee Report on Fundraising

for Charitable Purposes". The Department of Justice has stated that the necessary legislation will be prepared as soon as other legislative priorities have been completed.

8. White Paper on Voluntary Social Services

8.1 Arising from a commitment given in the Programme for Economic and Social Progress, the Department of Social Welfare is presently preparing a White Paper on voluntary activity which is intended to set out a clear framework for partnership between the State and voluntary organisations with a view to maximising the potential for the provision of services on a more cost effective basis. In these circumstances this audit did not consider the area of direct assistance to charitable organisations which will be covered by the Department of Social Welfare review.

9. Conclusions

9.1 In each of the main areas examined :

- Charities Section of the Revenue Commissioners,
- Charitable Donations and Bequests Office

certain controlling and monitoring roles relating to charitable organisations were not being adequately performed.

9.2 While Charities Section examined applications for tax exempt status and ensured that the legislative and administrative provisions were complied with before the exemption was granted, no further monitoring or review was carried out to establish that :

- the exemption granted continued to be appropriate;
- income was applied for charitable purposes and not accumulated;
- income, profit or assets were not distributed to members;
- the terms of exemption were complied with on dissolution;
- DIRT exemption was not abused either by "live" or in respect of dissolved organisations.

In these circumstances Charities Section records were unlikely to be up to date or to be an accurate indication as to whether an exempted body was still in existence. These deficiencies may have implications for grant paying State Agencies required to establish the tax status of their "clients".

While cost benefit considerations are relevant in deciding on the appropriate level of control and monitoring, there would seem to be a need for action to ensure that Charities Section records are accurate, comprehensive and up to date and that all available sources of information, including those of other Revenue Sections and the CRO, should be utilised to this end.

In monitoring the activities of charities, areas which are susceptible to abuse such as the distribution of assets on winding-up and a DIRT exemption should receive particular attention.

It is acknowledged that the position has improved since commencement of this audit :

- with the introduction of new procedures arising from an internal audit report including the requirement to submit accounts within 18 months of the grant of exempt status,
- the computerisation of records and
- an increase in staff numbers

It is accepted that, in order to ensure that the resources to be applied match the perceived risk, a final decision by the Revenue Commissioners on the extent of review of existing cases should await the results of the examination of a sample of 173 cases selected by them for detailed scrutiny.

9.3 While the Charitable Donations and Bequest Office does not consider that there has been any significant loss to charities through failure or inability to operate the statutory controls provided for in the Charities Acts 1961 and 1973, it is undesirable that a statutory provision intended to protect the interests of charities should fall into disuse.

9.4 Implementing certain recommendations of the Costello Report (and the need to do so is acknowledged in the Programme for Partnership Government 1993-1997) would facilitate control and monitoring of charities by the Revenue Commissioners with a view to detection of instances of non-compliance with the conditions governing the grant of tax exemption status.

Appendix I

Legislation permitting exemption from tax.

Income Tax	Sections 333/334 of Income Tax Act, 1967
Capital Gains Tax	Section 22 of Capital Gains Tax Act, 1975.
Corporation Tax	Sections 11(6) and 13 (2) of Corporation Tax Act, 1976.
Capital Acquisitions Tax	Section 54 of Capital Acquisitions Tax Act 1976 and Section 50 Finance Act, 1987.
Stamp Duty	Section 50 of Finance Act, 1979.
Deposit Interest Retention Tax	Section 38 of Finance Act, 1986.

DECENTRALISATION

SUMMARY

This report deals with the programme of decentralisation of Government offices from Dublin to the provinces decided on by the Government in March 1987. Under the programme civil servants are relocated to purpose-built offices in provincial centres. The programme ultimately envisages the transfer of more than 3,700 civil servants from Dublin to 19 provincial centres. By the end of June 1993, over 1,700 had been transferred to 10 centres.

The Government decided that the offices to which staff were to be transferred should be constructed by private developers under lease purchase arrangements. The practical implementation of this decision has to date, resulted in the State meeting the cost of the provision of the offices on a deferred payments basis. Ownership of the offices rests with the State from the date of completion of the work.

Contracts to the value of almost £36m for the construction of 12 offices had been signed by the end of June 1993, resulting in payments up to the end of 1993 of £11.4m. In addition, in excess of £12m had been spent by the relevant Departments/Offices on furniture, fittings and equipment and on staff and training costs.

The stated primary objective of the decentralisation programme is the promotion of regional development through a more even spread of public sector jobs throughout the country.

The review examined how the implementation of the programme was planned and executed, the financial outturn, the impact of the programme on the operational efficiency of the Departments concerned and whether arrangements have been made to assess its effect on the social and economic development of the regions.

The main findings were:

Buildings constructed to date to accommodate decentralised staff have been completed within cost and time budgets.

The construction costs of the buildings compare favourably with the cost of offices provided in the past under contract by OPW.

The chosen financing method of providing the buildings is, on average, 2% more expensive than the cost of Exchequer borrowing for Public Capital Programme purposes.

Taking the financial package as a whole and setting the savings on construction costs against the more expensive financing method, the accommodation has been provided near or below the cost of directly managed OPW space.

The area of office space released to date in Dublin by virtue of decentralisation is 66% of the office space provided in the provincial centres.

This release of space represents 88% of space formerly occupied but, after further space earmarked for surrender has been relinquished, OPW expects to achieve the release of all space formerly occupied by transferring sections.

Any saving on the release of the more expensive Dublin space must be weighed against the cost of the additional amount of space which had to be provided at each

local centre. The space provided represented 133% of the space occupied in Dublin by transferring sections.

At the locations where decentralisation has been implemented, 92% of the staff targeted for transfer are now in place.

The Departments involved in the decentralisation programme report no long-term impairment of operational efficiency although they have experienced some loss of flexibility in personnel management.

As regards the stated primary objective of the programme, there has not, as yet been a formal evaluation of the effects of decentralisation in terms of its social and economic impact on regional development although the Department of Finance has indicated that it is intended to undertake a wide-ranging review of the programme.

The transfer of staff has resulted in an increase in the percentage of civil servants located outside Dublin from 33% to 40% -- the ultimate target is 47%.

Decentralisation

1. Programme outline

The programme was implemented in stages, commencing with a Government decision in 1987 to transfer 850 civil servants to four provincial locations. Subsequent decisions increased the targets to over 3,700 civil servants to 19 locations. The numbers of staff to be relocated, the locations and the Departments or Offices involved were set out in Government decisions. Table 1 sets out the transfers completed at 1 June 1993 while Table 2 gives the present stage of implementation of the other decisions.

Table 1: Transfers completed by 1 June 1993

LOCATION	DEPARTMENT	PROJECTED STAFF TRANSFER	DATE OF TRANSFER	INITIAL TRANSFER	TOTAL TRANSFERS UP TO 1 JUNE 1993
Galway	Defence	200	July 1989	187	187
Sligo	Social Welfare	300	November 1989	319	375
Ballina	Environment	200	March 1990	118	109
Cavan	Agriculture	150	February 1990	114	106
Killarney	Justice	140	August 1990	115	127
Letterkenny	Social Welfare	190	March 1991	176	173
Athlone	Education	180	September 1991	172	170
Ennis	Revenue	150	March 1992	122	113
Nenagh	Revenue	200	June 1992	203	207
TOTAL		1,710		1,526	1,567

Note : In June 1993 the Revenue Commissioners transferred 154 staff to Limerick, as the first phase of the transfer of a projected 550 staff. See Table 2. The staff transfers to 30 June 1993 therefore totalled 1,721

Table 2: Transfers not completed by 1 June 1993

LOCATION	DEPARTMENT	PROJECTED STAFF TRANSFERS	PRESENT STAGE OF COMPLETION (September 1993)
Limerick	Revenue	550	Staff moving in phases; first phase of 154 staff in June 1993, a further 100 to transfer by early 1994.
Longford	Social Welfare	200	Building complete and being fitted out; transfers expected to commence by end 1993
Cork	Central Statistics Office	480	Building complete and being fitted out; transfers expected to commence in early 1994.
Tullamore	Education	150 - 200	OPW are in discussion with a developer with a view to signing a building contract.
Dundalk	OPW and Revenue	125 - 150	Brief for developers prepared; potential developers being approached.
Portlaoise	Agriculture, Food and Forestry	150 - 200	Brief for developers being finalised; tenders not yet invited.
Kilkenny	Marine and Enterprise and Employment	125 - 150	Accommodation briefs received from Departments.
Wexford	Environment	80	Accommodation requirements for the Environmental Protection Agency headquarters being discussed.
Waterford	Social Welfare and Land Registry	150 - 200	Accommodation requirements being discussed.
Roscommon	General Registrar's Office	45	Accommodation requirements being discussed.
Total		2,055 - 2,255	

2. Programme objectives

The objectives of the programme have been stated from time to time in Dáil Debates, Ministerial press releases and Memoranda for Government, and are:

- (a) the promotion of regional development and reduction of pressures on the Dublin region;
- (b) spreading public sector jobs more evenly.

A further significant beneficial effect of the programme would be the substitution of less expensive provincial office space for expensive Dublin office space.

The Department of Finance had estimated in 1989 that developments in the public service relevant to accommodation needs, including the decentralisation programme, would result in up to 500,000 square feet of State office accommodation becoming vacant within four years.

3. Audit Objectives The audit review examined the following aspects of the programme:

1. Costs and financial benefits of the programme and in particular:
 - the cost of accommodation and other costs
 - the economy of implementation, including the economy of the financing method
 - whether equivalent savings of Dublin office space were achieved.
2. Whether the programme was properly managed and in particular:
 - whether the accommodation was provided to an appropriate standard and on schedule
 - the staffing implications of decentralisation
 - whether the job relocation targets for each centre were reached.
3. The measurement of impact of the programme and in particular:
 - whether and how its impact on regional development was measured and assessed
 - its impact on the operations and administrative efficiency of Departments.

4. Costs of the programme

4.1. Financing of the programme

At the commencement of the programme in 1987 the Government decided that capital expenditure should be financed on a lease / purchase basis. In practice this decision has been implemented by entering into arrangements under which the State meets the cost of providing the offices on a deferred payments basis with ownership of the offices resting with the State from the date of completion of the work. OPW has received legal advice that the obligations entered into under the contracts do not constitute borrowing.

The approach adopted involves the developer providing OPW with a package arranged with a financial institution, whereby OPW makes annual payments for the properties over a period of 20 years. In practice developers have assigned the benefit of the contracts to the relevant financial institution to which payments are made from the OPW Vote comprising, in the main, capital, interest based on 12 month money market rates and an agreed margin. [DIBOR twelve-month rates were used in all contracts with the exception of one denominated in ECUs where ECU twelve-month rates were used].

Payments commence after the properties are built - normally about a year and a half after the contract is signed. The first annual payment is written into the contract and consists entirely of capital. The amount of each annual payment is

determined 12 months in advance by reference to the interest rates ruling at that time.

Insofar as the financing of public capital projects is concerned, this financing method is unique to the programme. An attractive feature of the method chosen is that immediate Exchequer borrowing for the full capital cost of the properties is avoided and the payments are spread over a 20 year period.

4.2. Cost of accommodation

By June 1993, contracts to the value of almost £36m for the construction of 12 office buildings had been entered into as shown in Table 3:

Table 3: Capital Amounts of contracts placed to date

YEAR	NUMBER OF CONTRACTS PLACED	AMOUNT
1988	4	£9.4m
1989	2	£3.9m
1990	3	£7.5m
1991	1	£7.2m
1992	2	£7.9m
Total	12	<u>£35.9m</u>

While the buildings provided under these contracts were primarily designed to accommodate staff being transferred from Dublin, the opportunity was also taken to accommodate locally based civil servants at some of the locations with consequential savings on rented accommodation. An estimated 16% of the total space provided was allocated to these staff.

Annual payments to developers will amount to £4.3m by the end of 1993.

Table 4: Payments for offices constructed under the Programme

YEAR	AMOUNT PAID	CAPITAL AMOUNT	FINANCING ELEMENT
1989	£1.1m	£1.1m	-
1990	£1.4m	£0.5m	£0.9m
1991	£2.2m	£0.8m	£1.4m
1992	£2.4m	£0.6m	£1.8m
1993	£4.3m	£2m	£2.3m
Total	£11.4m	£5m	£6.4m

The capital amounts outstanding at the end of each year since the commencement of the programme were as follows:

YEAR	CAPITAL AMOUNT OUTSTANDING
1989	£8.3m
1990	£11.7m
1991	£15.6m
1992	£17.8m
1993	£30.8m

4.3. Financing Costs - Deferred payments v Traditional Approach

While it is accepted that the financing method adopted may not constitute borrowing in a strict legal sense the contracts call for deferred payments calculated by reference to floating rate interest. It is therefore considered appropriate to compare the method used with the alternative of direct State borrowing.

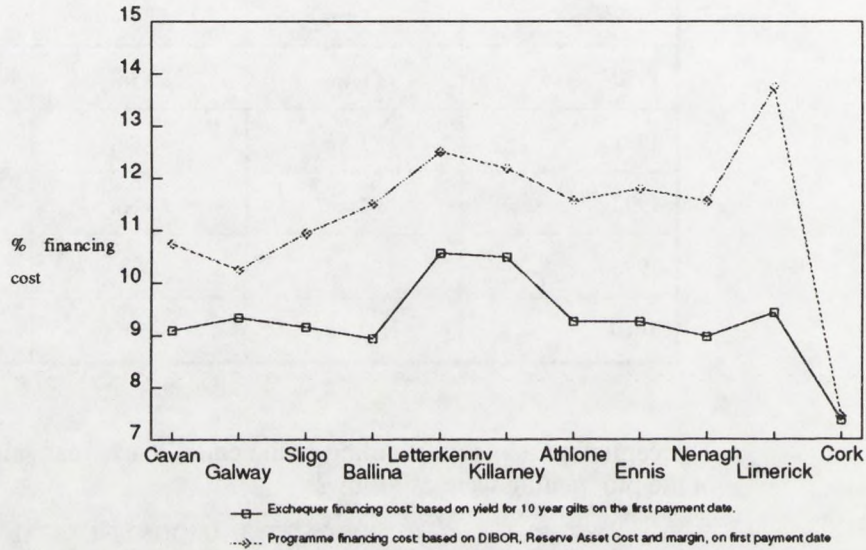
The actual cost of financing the programme in the manner outlined at 4.1. will depend upon money market movements. However, based on existing experience it is likely that the method chosen will be more costly than direct State borrowing.

- A comparison from 1989 to 1993 of the movements in approximate Exchequer borrowing rates for fixed rate funds with the movements in the DIBOR (plus margin) rates used for the programme, showed that Exchequer borrowing rates were consistently cheaper than programme financing rates.
- Alternatively, if the State were to fund the programme using floating rate borrowing, it is clear that the cost of such funding would be less expensive than that of the programme since the State can borrow funds at or, in the majority of cases, below DIBOR while the programme funding is at rates which are on average at least 1% in excess of DIBOR.

A comparison of the financing costs applicable at the date of the first annual payment to each developer with the approximate cost of normal Exchequer financing showed that these costs averaged about 2 percentage points higher than

normal Exchequer financing costs calculated on the basis of the redemption yield on gilts with 10 years to redemption at that date.

Figure 1: Programme financing costs compared with exchequer financing costs at the date of the first annual payment



The locations are graphed in order of the dates on which the first annual payments were made.

While it is difficult to quantify precisely in money terms the financial effect of these decisions it has been calculated that the additional cost at 1993 prices of funding the portion of the programme completed to date is of the order of £4.7m.

This has been calculated using the indicator of the normal cost of Exchequer finance to discount, on the date of each initial payment, the stream of payments due under the contract and then comparing that present value with the cost of the equivalent amount of Exchequer fixed rate borrowing on that date.

4.4 Comparison of building costs of decentralised offices with OPW office building costs

A Department of Finance study in 1989 compared OPW office building costs with the costs tendered by developers selected to provide accommodation at Sligo, Killarney, Letterkenny and Ballina. While the results are indicative rather than definitive due to differences in specifications, site conditions etc., the study found that the cost per square metre of the developer built decentralised offices was less in all cases than the cost of comparable OPW built offices; OPW built offices were found to be from 10% to 45% more expensive.

The results of the study and the experience of providing the decentralised offices by way of the developer approach contributed to the decision by the Department of Finance and OPW in 1992 to introduce guidelines on maximum costs per square metre for the provision of various categories of building by the State and are seen as a significant spinoff development directed towards improving financial and budgetary control over building projects.

4.5. Cost / benefit of decentralised office buildings

OPW has informed me that the overall benchmark criterion against which the total cost of each project was assessed was that of comparable rents.

When OPW was reviewing tenders from developers for construction of local offices it compared the cost of the accommodation being offered by them with the cost of equivalent office accommodation rented by OPW in Dublin and with the cost of existing office accommodation in the locality. In all cases the accepted tenderer's price per square foot of office space was cheaper than comparable Dublin rent, while in most cases it was more expensive than the average rent of local accommodation (Table 5). OPW has informed me that existing local accommodation was generally of a significantly lower standard.

Table 5: Comparison of decentralised office cost per square foot with other office space

Centre	Accepted tenderer's price per square foot *	Comparable Dublin Rent	Average Local Rent
Ballina	£5.70	£6.95	£6.13
Cavan	£6.24	£6.95	£5.46
Galway	£6.07	£6.95	£5.14
Sligo	£6.15	£6.95	£5.05
Letterkenny	£6.51	£6.95	£6.25
Killarney	£5.73	£6.95	£5.08

* *For the purpose of calculating the developer's price per square foot, annual payments to developers are treated as rent and the figure is calculated by dividing the first annual payment by the floor area.*

In contrast to rented properties, the State owns the decentralised offices and annual payments for them cease after 20 years.

While rented properties are subject to rent reviews, which over the years will tend to increase the rent, annual payments for decentralised offices are by way of annuity with the major variable being the interest content based on money market rates which can fluctuate down as well as up.

4.6. Costs to Departments

Apart from the annual cost to OPW of meeting payments due under the agreements the programme has resulted in extra costs for the Departments concerned in respect of furniture, fittings and equipment, file removal, training, incidental and staffing costs. In addition, Departments pay for any changes to specifications agreed between OPW and developers which they require during construction.

Costs to date

Up to May 1993, Departments had spent an estimated £6.7m on furniture, fittings, equipment and file removal. Training, travelling and subsistence and incidental costs were of the order of £0.3m. While precise figures were not available in the case of all Departments for the cost of overlapping staff during the initial training of staff recruited for the transfer or pending the redeployment of staff they replaced, it would appear to have constituted a considerable element. It has been estimated at £3.6m at the Office of the Revenue Commissioners, £1.5m at the Department of Social Welfare and £0.5m at the Department of Education.

Recurring costs

Certain recurring costs will arise from decentralisation.

- (a) The Department of Social Welfare estimates that the ongoing additional administration costs in respect of decentralisation to Sligo and Letterkenny amount to £200,000 per annum.
- (b) The Revenue Commissioners estimate that the ongoing additional administration costs in respect of decentralisation to Ennis, Nenagh and the first phase of Limerick amount to £90,000 per annum.

In addition, annual staff training costs attributable to the programme are estimated at £200,000 by the Revenue Commissioners. These costs will continue until the decentralisation of the Collector General's Office has been completed.

5. Programme control and co-ordination

5.1. Management of the programme

Role of the Office of Public Works

OPW's function with regard to the programme was to procure the necessary accommodation in the various centres with a view to having the decisions made by Government implemented as speedily and as economically as possible.

Sites on which the buildings were constructed were either already in the possession of the State or were provided at no net cost to the State. An exception in this respect was Cavan where an outlay of £51,712 was incurred on the acquisition of a site.

Accommodation briefs must be submitted by decentralising Departments to OPW where they are critically assessed in regard to the extent and quality of accommodation needed. Based on this assessment, OPW prepares detailed design and accommodation specifications for each decentralised office. Invitations to tender are issued by OPW to developers included on a special list drawn up on the basis of capability to carry out the work and previous track record.

The tender price includes design fees, building and fit-out costs. The fit-out costs relate only to the installation of ceilings, partitions and light fittings. Particulars of the tenderers' design and development teams, together with outline architectural, mechanical and electrical plans and financial proposals must be submitted with each tender. Following assessment of the tenders by OPW and approval by the Department of Finance, OPW enters into discussions with successful developers on the preparation of detailed plans for the building. When all plans are fully agreed OPW executes a contract with the selected developer.

Under these arrangements OPW has much less involvement in the design and construction phases, although it does monitor construction progress on site.

Typical contract completion periods under the programme are between one and two years.

Role of the relevant Departments

Once a Government decision is made to transfer staff of a Department to a provincial location, it is a matter for that Department to select the sections to make up the specified number, to select the officers to staff those sections and to provide OPW with the details of the grades and numbers to be transferred and the extent of accommodation required.

The strategy of Departments has been to select sections which can operate efficiently and effectively from a decentralised location. In practice, this means that Departments preferred to transfer sections which could operate independently from the rest of the organisation and whose relocation to the provinces would result in minimal organisational disruption. For example, sections requiring frequent dealings with Ministers and the Oireachtas would not lend themselves to being decentralised.

Staff selection has been identified as a key issue by the relevant Departments. Staff are asked to transfer on a voluntary basis and no removal expenses are paid. Where sufficient volunteers are not forthcoming in a Department, volunteers are sought from the general civil service for transfers to the decentralising Department. If this is not sufficient, staff are obtained as a result of civil service promotion competitions and, occasionally, by open recruitment through the Civil Service Commission.

Departments' completion of the fitting out of the new offices mainly involves data cabling, floor covering and furniture. These costs are met from the relevant Departmental Vote.

Departments report that planning and co-ordinating the transfer of functions and staff is a major undertaking - particularly in larger organisations like the Department of Social Welfare and the Office of the Revenue Commissioners where significant numbers are transferred to more than one location.

In the Office of the Revenue Commissioners and the Departments of Environment, Education and Social Welfare, working groups or committees were established to plan and co-ordinate the transfers.

The provision of suitable information technology and communications equipment was essential for Departments to successfully decentralise large blocks of work to the provinces and therefore, a significant investment in communications facilities and information technology has been a feature of the programme e.g. the Revenue Commissioners have invested £1.3m and the Department of Social Welfare £0.7m. The Government Telecommunications Network (GTN) is used to provide voice and data communications between Departments in Dublin and their decentralised offices.

Departments have reported that the information technology and communications systems installed for the programme adequately support their activities and functions and that their exposure to system failure is minimised by appropriate back-up arrangements.

General

An overall budget for the full decentralisation programme was not determined. Control of expenditure is achieved through fixed price tendering by OPW.

The Department of Finance liaises with OPW and the relevant Departments to ensure that the programme is implemented expeditiously.

In all but one case, accommodation was provided within the fixed price and time frame agreed with OPW. In Nenagh OPW granted the developer a four week extension to the building completion date due to inclement weather.

Departments expressed themselves satisfied that the offices provided adequately meet their needs.

5.2. Staffing implications of the programme

Staffing of decentralised offices

Staff transfers were voluntary but since many of the staff of the sections selected for transfer did not opt to transfer, staff unfamiliar with the work of the sections had to be redeployed from other areas or recruited locally. Redeployed staff represented from 90% to 100% of the total staff of the sections transferred with 49% to 94% being redeployed from outside the decentralising Department. This resulted in a need for extensive training.

Staff numbers

The provision of adequate staffing for decentralised sections of Departments involved transfers, promotions and recruitment which contributed to temporary increases in the number of staff serving in some Departments.

In general, these arise because exact synchronisation of the reverse redeployment of surplus staff to the Departments providing the transferees is seldom possible in practice. Surplus staff were gradually absorbed into normal staffing establishments through appointment to vacancies which would otherwise have been filled by recruitment or promotion. The Department of Finance has informed me that the cost of these temporary increases was met from Departments' existing financial resources except in the case of the Revenue Commissioners' transfer of the Collector General's Office to Limerick. In this case, a structured overlap, with an exceptional once-off addition to their budget, was allowed in order to reduce the considerable risk to revenue collection while staff were being trained to take over the decentralised work.

Staff mobility since decentralisation

By June 1993, all Departments had lost decentralised staff through a combination of transfers to other decentralised offices and transfers back to Dublin, sometimes on promotion. Staff turnover was a significant operational problem for the Department of Social Welfare at Sligo where turnover in excess of 50% has taken place. At other locations the percentage of staff transferred initially and which had subsequently moved on again varied from 3% of the Revenue Commissioners staff at Nenagh to 25% of the Department of Defence staff at Galway.

Achievement of target numbers of staff

Government decisions set out the number of staff to be transferred to each decentralised location. Variations between the actual numbers transferred and the targets set out by Government are shown in Table 1. At 1 June 1993, at those locations where decentralisation was complete, the actual number of staff transferred was 1,567, or 92% of the target of 1,710.

6. Office Space Management

6.1 Impact of the programme on management of office space

As part of its overall management of the State's property portfolio OPW is responsible for achieving the optimum use of office space and releasing the maximum amount for disposal or reallocation.

In addition, the Government has assigned to the Minister for Finance a directive role, to be exercised in consultation with the Commissioners for Public Works, with regard to the utilisation of Civil Service office and ancillary accommodation. This gives the Minister power, in the exceptional case of non-cooperation by a Department, to direct the surrender of surplus accommodation or the exchange of accommodation in order to achieve its most efficient use and to minimise costs.

The audit examined the effect of the decentralisation programme on State occupied space in Dublin.

The relationship between the space provided at local centres, the space formerly occupied and that released or due for release is set out below :

Space provided / space formerly occupied	1.33 : 1
Space released to date / space provided	0.66 : 1
Space released to date / space formerly occupied	0.88 : 1

Table 6 sets out the specific details by Department.

OPW informed me that the decentralisation programme does not necessarily lead to a reduction in the requirement for office space in Dublin equivalent to the space provided in the provinces and that the amount of Dublin space to be released can be affected by a number of factors:

- The voluntary nature of transfers under the programme leading to random take-ups of the transfers across the entire Civil Service
- Shortfalls in numbers of staff transferring
- Local recruitment of staff not being matched by an equivalent reduction in staff numbers in Dublin
- The unavoidable duplication of ancillary space e.g. conference, training, interview and canteen facilities.

OPW estimates that the requirement for ancillary space in the decentralised centres results in space equivalent to 75% - 80% of the provincial space being available for surrender by the Departments concerned.

Table 6: Impact of programme on accommodation occupancy (square footage)

DEPARTMENT - LOCATION	SPACE PROVIDED IN LOCAL CENTRE	OPW TARGET FOR SPACE TO BE RELEASED IN DUBLIN	SPACE USED IN DUBLIN BY RELEVANT SECTIONS PRIOR TO TRANSFER	ACTUAL SPACE RELEASED IN DUBLIN TO DATE
Environment - Ballina	26,336	21,000	18,100	14,400
Education - Athlone	27,528	22,000	23,128	23,128
Defence - Galway	34,638	26,000	39,129	39,129
Agriculture - Cavan	24,400	19,500	18,700	17,600
Social Welfare - Sligo	44,521	30,000	29,000	28,225
Social Welfare - Letterkenny	18,104	13,000	15,000	14,000
Revenue - Ennis	25,215	20,000	16,000	20,000
Revenue - Nenagh	39,275	31,000	27,000	5,000
Justice - Killarney	29,885	20,000	16,000	16,000
Total	269,902	202,500	202,057	177,482

The figures quoted above refer only to space relating to staff involved in the decentralisation programme. The accommodation of locally based civil servants in buildings provided under the programme had also the effect of releasing existing local space used by those staff which was then either disposed of or re-allocated. For example, OPW disposed of three properties in Nenagh following decentralisation, with an annual rental saving of approximately £25,000.

In practice OPW found it necessary to reduce their targets for surrenders by Social Welfare by 18,000 sq.ft. to take account of local recruitment at Sligo and Letterkenny which resulted in the need for accommodation for an equivalent number of staff retained at Dublin. These staff have subsequently been absorbed into the Department's establishment.

Extra space was provided in Sligo to cater for an anticipated increase in business volume. This has since materialised and has resulted in an increase there of 25% in staff numbers above the projected level.

It is clear that the decentralisation programme may not entail vacation of entire buildings or defined areas within buildings and therefore does not necessarily result in blocks of space being available for immediate disposal or alternative use. OPW has informed me that it is not possible to say precisely - without extensive research - what lease breaks etc. can be attributed exclusively to the programme.

Consequently the impact of the programme on State property management cannot be considered in isolation from certain other developments which affect the whole property portfolio e.g.

- Increased demand due to new agencies or improved schemes and services
- Reductions in demand due to staff recruitment restrictions and the early retirement scheme
- Lease breaks and lease expiries arising on accommodation do not necessarily coincide with space freed by decentralisation.

OPW carry out country-wide occupancy audits of civil service accommodation on an ongoing basis and the information provided by these audits enables them to pursue Departments which have surplus space, whether as a result of the decentralisation programme or of other factors. OPW informed me that at September 1993 the amount of vacant space country-wide as a percentage of their total property portfolio was 3.7%. This figure included both space earmarked for disposal and space being fitted out for Departments.

6.2. Office space vacated

One of the major benefits of the programme was to be the savings realised from vacating expensive Dublin office space and, as stated in section 2, it was anticipated by the Department of Finance that up to 500,000 square feet of space would be vacated, partly as a result of decentralisation. Since the alternative use or disposal of Dublin office space vacated as a result of decentralisation is not separately monitored it is difficult to measure the impact of the programme on State held office accommodation in Dublin.

However, it is notable that since the commencement of the programme in 1989, OPW has not entered into any new lease agreements for significant amounts of Dublin office space. Demands for space to meet the requirements for new or expanded services by Departments have been met by re-allocating existing space — including space freed by the programme.

OPW informed me that it has a planned disposal programme in place since 1986 and has been actively engaged in assessing and rationalising the accommodation allocations of each Department since then to ensure that any surplus accommodation, arising from whatever source, including the decentralisation programme, is used either for another service or to form marketable units that can be disposed of. Between 1989 and 1992 this disposal programme has resulted in 421,000 sq.ft. of space being disposed of in Dublin and 140,000 sq.ft. of space being disposed of outside Dublin. A further 498,000 sq. ft. of space which would otherwise have been available for disposal was reallocated for new services etc. We are informed by OPW that this meets its target for net disposals over the years in question.

Exchequer receipts arising from the disposal of State owned space in Dublin since 1 January 1989 totalled some £8m. Furthermore, during the period, rental savings of about £1.55m per annum (in current terms) have been achieved as a result of leases being surrendered -- this represents £13.5m in capital values. The rental savings figures may be regarded as significantly understated in that they do not take account of rent reviews which are a normal feature of lease agreements; the likely future impact of such reviews would be difficult to estimate.

6.3. Delays in surrenders

Delays in disposal or utilisation of vacated office space give rise to costs in terms of rent being paid for vacant or under-utilised space but it is recognised that OPW's capacity to dispose of space is limited in certain instances by the terms of the leases under which they hold individual properties.

Some delays in disposal or utilisation of vacated office space were noted on audit. The background to these cases is :

Decentralisation of the Department of Defence to Galway

Staff transferred to Galway by July 1989 had previously occupied 39,129 square feet of space in Dublin. While the Department of Defence surrendered this space it was reallocated the same space in 1990 in order to accommodate staff during refurbishment of other buildings. The refurbishment has not yet commenced. Only when the refurbishment work is complete will this saving of space be realised, at which point the Department of Defence should be in a position to surrender an estimated 22,000 square feet.

Decentralisation of the Department of Environment to Ballina

Staff transferred to Ballina by March 1990 had previously occupied 18,100 square feet of Dublin accommodation. The Department surrendered 4,600 square feet promptly. However, there was a delay of almost 2 years in surrendering a further 9,800 square feet due to internal space demands at O'Connell Bridge House in Dublin which was being refurbished at the time. The surrender of further office space will be reviewed after the establishment of the National Roads Authority.

Decentralisation of the Department of Social Welfare to Sligo

Accommodation comprising 9,400 square feet of space at Phibsboro Tower was included in the space vacated before November 1989 by the Department of Social Welfare following transfers to Sligo. This accommodation remained vacant until OPW surrendered the space to the landlord in September 1991 when the lease expired. OPW informed me that it was contractually committed to paying rent for the building whether it was fully occupied or not and that it would have been costly and impractical to fit out and refurbish this space and allocate it to a Department for such a short time span.

Decentralisation of the Revenue Commissioners to Ennis and Nenagh

Prior to the completion of their transfer to Nenagh and Ennis in June 1992, staff of the Revenue Commissioners had occupied 43,000 square feet of Dublin accommodation. To date 25,000 square feet has been surrendered. A further 4,100 square feet will be surrendered shortly. It has been agreed that an additional 21,623 square feet will be surrendered in March 1996 which should enable OPW to avail of a break in the Dublin building's lease at that time. According to OPW, as there is no other immediate requirement for this building and as it could not, in any event, be readily disposed of on the market without payment of a substantial premium, the deferred hand-over by Revenue allows them to effect an orderly internal reorganisation of their Dublin accommodation.

6.4. Use of space provided at decentralised offices

OPW identified spare capacity at some decentralised offices, as follows:

Department of Environment - Ballina

The offices at Ballina were built to provide 26,336 square feet of accommodation to cater for 200 decentralising staff. Only 118 staff use the offices full time -- a further 122 staff use it as a reporting base. In 1991 surplus space of 7,700 square feet was identified there by OPW. The possibility of using this space to accommodate existing locally based staff is now being considered.

Department of Justice - Killarney

The offices at Killarney were built to provide 29,885 square feet of accommodation to cater for 140 decentralising staff. There are currently 127 staff from the Department serving there. As in Ballina, OPW intends to use any spare capacity in the building to satisfy local requirements.

7. Impact of the decentralisation programme:

7.1. Regional development

Regional development is a stated primary objective of the decentralisation programme. In this context, regional development envisages the removal of, or at least a reduction in, regional inequalities in living standards and opportunities. The creation of employment opportunities in the regions has been identified as an important factor in achieving this objective.

The audit found that no consideration appears to have been given up to now to putting in place a process of evaluating, after a predetermined interval, the impact of the programme in terms of the contribution it has made to regional development.

The Department of Finance informed me that, because of the nature of the programme and its broad objectives and having regard to the fact that the programme is still ongoing, targets for assessing the impact of the programme on the primary objective of regional development had not been set and, consequently, the impact of the programme had not been measured as yet. However, the Department of Finance has indicated that it intends to undertake a wide-ranging review of the programme.

An obvious effect of the programme to date has been the influx of 1,700 workers to provincial centres with the consequential requirements for housing, education, health care and other facilities. When all the transfers envisaged in the decentralisation programme are complete approximately 3,700 staff will be transferred out of Dublin. The breakdown of civil service posts located in Dublin and in provincial centres is estimated to be as follows:

	Dublin	Provincial Centres
At commencement of Programme in 1989:	17,800 (67%)	8,800 (33%)
Position at July 1993:	17,200 (60%)	11,400 (40%)
On completion of Programme:	15,300 (53%)	13,300 (47%)

While other factors apart from the programme influence the location of State services in the provinces it is clear that the decentralisation programme has already achieved a marked rebalancing of civil service posts between Dublin and the provinces.

The current annual gross payrolls for decentralised staff at the various locations are given in Table 7:

Table 7: Annual staff payroll of decentralised offices

LOCATION	DEPARTMENT	GROSS PAYROLL
Galway	Defence	£2.3m
Sligo	Social Welfare	£4.4m
Ballina	Environment	£1.4m
Cavan	Agriculture	£1.4m
Killamey	Justice	£1.6m
Letterkenny	Social Welfare	£1.9m
Athlone	Education	£2.2m
Ennis	Revenue	£1.3m
Nenagh	Revenue	£2.6m
Limerick *	Revenue	£1.9m
Total		£21m

* Refers to the first phase of 154 staff; by the completion of the programme this number will increase to 550 staff.

7.2. Effect on Departments' operations

Effects on operational efficiency and management

When most of a Department's staff and sections are located centrally, staff transfers, re-organisations and communications between sections are facilitated. Relocating blocks of work and staff far from central offices carries an associated risk of loss of some flexibility in operational efficiency and increases the potential for additional costs e.g. travel expenses and communications. Careful selection of

the sections to be relocated, clearly defined reporting structures and the efficient use of information technology and communication systems should help to minimise the problems.

The Revenue Commissioners and the Department of Defence informed me that by ensuring the areas selected for decentralisation were capable of operating as self contained units there had been no loss of flexibility.

The Department of Social Welfare informed me that there had been some loss of flexibility as regards staff deployment between branches but this had been offset by the opportunity to reorganise the decentralised offices along functional lines. Greater efficiency and economies of scale accrued by bringing various schemes and staff together but high staff turnover tended to be a counterbalancing factor.

The Departments of Education and Justice reported that there had been significant loss of flexibility in the control of staff resources arising from lack of mobility between Dublin and decentralised offices. At these Departments and the Department of Defence, the programme had not resulted in any significant organisational restructuring. The Department of Education informed me that this had caused problems in that senior management now has reduced access to decentralised line sections and back-up. Arising from this and the impending further decentralisation to Tullamore, the Department informed me that the organisation structure would have to be critically examined with a view to ensuring satisfactory operational efficiency.

Impact on administrative costs

Administrative costs have increased as a result of the programme, mainly due to increased communication costs between decentralised locations and their head offices in Dublin. As stated at section 4.6, extra ongoing administrative costs are estimated by the Department of Social Welfare and the Office of the Revenue Commissioners to be £200,000 and £90,000 per annum respectively and the Revenue Commissioners have estimated training costs at £200,000 per annum for the duration of the transfer period.

Impact on provision of services

Given the fact that significant numbers of personnel had to be redeployed to get the decentralised sections up and running it was recognised that the quality and level of output would be disrupted to some extent. This was confirmed by the Department of Social Welfare which also informed me that a high rate of staff turnover at Sligo since the transfer exacerbated the disruption and that there was an initial increase in claim processing errors. In response, the Department introduced a comprehensive internal control system at Sligo. Performance indicators operated by the Department for Sligo indicate that, after an initial lowering of performance following decentralisation, the position has now improved considerably to the extent that performance is now significantly higher than before decentralisation. Since 1988, several new schemes and extensive administrative developments have been introduced at Sligo and the overall volume of new claims received increased by 35%, which exceeds the rate of staff increase.

The Department of Social Welfare also stated that there had been improvements in quality of the service and levels of output at Letterkenny. Since decentralisation, staffing levels had remained constant while there has been an increase in claimload of 15%.

The Revenue Commissioners informed me that, to date, the programme had gone smoothly; revenue collection had been protected during the entire operation and

the training and review of operations undertaken in conjunction with decentralisation was generating new productivity.

The Department of Education informed me that they examined the possible effects of the transfer to Athlone on the operations and efficiency of the Department. They recognised geographic relocation as a problem since the major region in terms of numbers dealt with by the Department was the East coast region.

The Department of Justice informed me that the quality and level of output of the sections transferred to Killarney was adversely affected temporarily due mainly to high staff turnover within a relatively short time. Work was prioritised and significant levels of overtime were undertaken. However, arrears of work which arose during this period have now been reduced to manageable proportions.

The Department of Agriculture, Food and Forestry informed me that, if the first two years since the transfer to Cavan are discounted, the quality of service and levels of output had not diminished. Since decentralisation there had been an increase in the workload at the Cavan office while staff numbers there had declined.

CONCLUSIONS

1. The method used to fund the construction of the decentralised offices was innovative for the State. It had the attraction of providing assets for the State without the capital cost adding to the National Debt. However, if Exchequer borrowing had been used it is estimated that the saving over the 20 year life of the contracts would have been of the order of £4.7m reflecting an average 2% financing differential between the two methods. It is recognised that the cost of the financing method cannot be viewed in isolation from the overall developer package in any evaluation of the economy of the approach taken.
2. If the deferred payments are regarded as analogous to rent they compare favourably with rents for Dublin office space and are only slightly above the average rents for office space in the provincial locations. Added benefits are that the State owns the properties, annual payments cease after 20 years, increases due to rent reviews are avoided and the local space provided is generally of a higher standard than existing space at local centres.
3. A 1989 study which compared the costs of offices built by OPW under contract with the costs of offices built by developers in the same areas established that the OPW built offices were more expensive by between 10% and 45%. Partly as a result of this study, guidelines on maximum costs per square metre for public building projects were introduced in 1992.
4. Developers completed the buildings and handed them over to OPW within the fixed price and agreed timeframe.
5. Practically all the relocated staff came from outside the divisions being decentralised and in many cases from outside the Departments concerned. This led to significant heavy costs, particularly in the area of training. This had an initial negative effect on the quality and level of output and this problem was compounded by high staff turnovers at some locations -- especially at the Department of Social Welfare offices in Sligo which has experienced a turnover rate in excess of 50% since decentralisation.
6. The Government specified the numbers of civil servants to be decentralised. By June 1993, a total of 1,567 staff had been relocated to the provincial centres where the decentralisation process was fully implemented, viz. 92% of the target of 1,710.
7. The space provided at provincial centres represented 133% of the space formerly occupied by transferring sections.
8. It is recognised that for a variety of reasons e.g. moving from inadequate accommodation or shortfalls in numbers of staff transferring, office space released in Dublin as a result of decentralisation should not necessarily equate to the new space provided. To date, the actual amount of space released in Dublin by virtue of decentralisation represents 66% of the space provided in the provincial centres and 88% of the space formerly occupied by the relocated staff.
9. Since the use of office space vacated as a result of decentralisation is not separately identified by OPW it is difficult to measure the impact of the programme on State held office accommodation in Dublin. However, it is clear that part of OPW's extensive disposal of unused office space between 1989 and 1992 is attributable to decentralisation. One instance was noted of rented accommodation in Dublin lying idle while rent was being paid because of an unexpired lease, while in three other cases the surrender of accommodation was delayed due to refurbishment or to facilitate internal reorganisation.

10. Promotion of regional development and the reduction or elimination of regional imbalances was stated to be a primary objective of the decentralisation programme but its impact in this regard has not been measured. The Department of Finance state that a wide-ranging review of the programme is planned.

11. Although decentralisation initially posed operational difficulties for management, the Departments involved report that by choosing sections which could operate independently and with the assistance of modern communications and technology there was no long-term impairment of operational efficiency. However, there has been some loss of flexibility in the area of personnel management and there is the continuing administrative overhead cost of operating from the decentralised offices.

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

23rd September, 1993

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1992

SUMMARY

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1992
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	465	-	465	447
2	Houses of the Oireachtas and the European Assembly	23,797	547	23,250	23,575
3	Department of the Taoiseach	17,163	380	16,783	15,094
4	Central Statistics Office	13,640	1,379	12,261	11,854
5	An Chomhairle Ealaíon	9,956	-	9,956	9,956
6	National Gallery	1,048	1	1,047	1,046
7	Office of the Minister for Finance	25,876	762	25,114	22,680
8	Comptroller and Auditor General	1,971	120	1,851	1,928
9	Office of the Revenue Commissioners	140,636	17,624	123,012	140,457
10	Office of Public Works	111,828	11,884	99,944	111,507
11	State Laboratory	2,000	86	1,914	1,962
12	Secret Service	170	-	170	144
13	Office of the Attorney General	7,260	70	7,190	7,132
14	Office of the Director of Public Prosecutions	2,757	21	2,736	2,698
15	Valuation and Ordnance Survey	12,496	3,090	9,406	12,496
16	Civil Service Commission	2,841	700	2,141	2,662
17	Office of the Ombudsman	984	-	984	930
18	Superannuation and Retired Allowances	84,530	10,745	73,785	83,360
19	Office of the Minister for Justice	19,965	1,094	18,871	19,504
20	Garda Síochána	351,792	10,122	341,670	351,684
21	Prisons	92,239	801	91,438	89,945
22	Courts	17,793	1,217	16,576	17,386
23	Land Registry and Registry of Deeds	11,305	-	11,305	10,610
24	Charitable Donations and Bequests	152	-	152	150
25	Environment	634,727	8,283	626,444	633,016
26	Office of the Minister for Education	84,525	537	83,988	83,910
27	First-Level Education	567,462	26,951	540,511	566,559
28	Second-Level and Further Education	598,187	66,165	532,022	596,075
29	Third-Level and Further Education	350,965	76,459	274,506	349,486
30	Marine	41,053	4,766	36,287	40,083
31	Roinn na Gaeltachta	21,890	2	21,888	20,860
32	Agriculture and Food	512,732	280,346	232,386	509,867
33	Labour	158,079	605	157,474	154,071
34	Industry and Commerce	269,583	9,087	260,496	258,980
35	Tourism, Transport and Communications	237,967	105,208	132,759	234,991
36	Defence	345,848	19,550	326,298	343,306
37	Army Pensions	53,256	2,200	51,056	52,069
38	Foreign Affairs	38,525	380	38,145	37,615
39	International Co-operation	27,335	150	27,185	27,036
40	Social Welfare	2,018,878	63,399	1,955,479	2,005,873
41	Health	1,806,280	225,590	1,580,690	1,806,104
42	Energy	7,418	1,029	6,389	7,314
43	Forestry	21,595	12,512	9,083	18,505
44	Increases in Remuneration and Pensions	140,000	-	140,000	139,290
TOTAL £'000		8,888,969	963,862	7,925,107	8,824,217

Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		Surplus/ (Deficit)	(More than Estimated)/ Less than Estimated		Estimated	Realised	
£'000	£'000	£'000		£'000	£'000	£'000	
-	447	18	-	18	-	-	1
606	22,969	222	(59)	281	-	-	2
369	14,725	2,069	11	2,058	-	-	3
1,524	10,330	1,786	(145)	1,931	-	-	4
-	9,956	-	-	-	-	-	5
1	1,045	2	-	2	-	-	6
1,033	21,647	3,196	(271)	3,467	-	-	7
151	1,777	43	(31)	74	-	-	8
18,617	121,840	179	(993)	1,172	-	-	9
13,047	98,460	321	(1,163)	1,484	-	5,290	10
100	1,862	38	(14)	52	-	-	11
-	144	26	-	26	-	-	12
190	6,942	128	(120)	248	-	-	13
25	2,673	59	(4)	63	-	-	14
3,296	9,200	-	(206)	206	-	-	15
745	1,917	179	(45)	224	-	-	16
-	930	54	-	54	-	-	17
11,933	71,427	1,170	(1,188)	2,358	-	-	18
1,198	18,306	461	(104)	565	85	55	19
10,614	341,070	108	(492)	600	59	-	20
884	89,061	2,294	(83)	2,377	-	-	21
1,321	16,065	407	(104)	511	10,060	10,313	22
-	10,610	695	-	695	+ 13,100	¥ 12,916	23
-	150	2	-	2	-	-	24
8,952	624,064	1,711	(669)	2,380	-	-	25
516	83,394	615	21	594	-	-	26
28,359	538,200	903	(1,408)	2,311	-	-	27
69,720	526,355	2,112	(3,555)	5,667	-	-	28
78,995	270,491	1,479	(2,536)	4,015	-	-	29
6,224	33,859	970	(1,458)	2,428	-	8	30
44	20,816	1,030	(42)	1,072	-	-	31
277,834	232,033	2,865	2,512	353	-	8,875	32
648	153,423	4,008	(43)	4,051	-	-	33
8,530	250,450	10,603	557	10,046	-	-	34
111,990	123,001	2,976	(6,782)	9,756	-	404	35
19,442	323,864	2,542	108	2,434	-	-	36
2,640	49,429	1,187	(440)	1,627	-	-	37
444	37,171	910	(64)	974	8,800	9,290	38
158	26,878	299	(8)	307	-	-	39
64,350	1,941,523	13,005	(951)	13,956	-	26	40
225,515	1,580,589	176	75	101	-	-	41
1,765	5,549	104	(736)	840	-	-	42
9,531	8,974	3,090	2,981	109	-	-	43
-	139,290	710	-	710	-	-	44
981,311	7,842,906	64,752	(17,449)	82,201	32,104	47,177	

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

¥ Land Registry and Registry of Deeds (cash only)

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

Number and Title of Vote		Report	
		Page	Paragraph
7	Office of the Minister for Finance	95	*
9	Office of the Revenue Commissioners " " " " " " " " " " "	11 85	10 - 19 *
10	Office of Public Works " " " " " "	27 95	20 *
20	Garda Síochána	29	21 - 22
21	Prisons	32	23
22	Courts	34	24
24	Charitable Donations and Bequests	85	*
25	Environment	36	25 - 27
26	Office of the Minister for Education	39	28 - 29
27	First Level Education	40	30
29	Third-Level and Further Education	42	31
30	Marine	43	32 - 34
32	Agriculture and Food	49	35 - 43
33	Labour	60	44
34	Industry and Commerce	61	45 - 46
35	Tourism, Transport and Communications	64	47
36	Defence	65	48
40	Social Welfare	67	49 - 52
41	Health	73	53 - 56

*=Project Audit

APPROPRIATION ACCOUNTS

PUBLIC SERVICES

1992

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	251	249	2
A.2.- Travel and Subsistence	87	61	26
A.3.- Incidental Expenses	17	15	2
A.4.- Postal and Telecommunications Services	61	54	7
A.5.- Office Machinery and other Office Supplies	32	52	(20)
OTHER SERVICES			
B.- Centenarians' Bounty	17	16	1
			Surplus to be Surrendered
TOTAL	465	447	18

ACTUAL SURPLUS TO BE SURRENDERED:-	£17,797
------------------------------------	---------

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.2.- Estimate provision was made for foreign travel by commercial airlines. However, the Government jet was available and used to a greater extent than anticipated. A saving arose on this subhead because the cost of the jet is borne on the Defence Vote and because some visits for which provision was made did not take place.
- A.5.- The excess was mainly due to the supply of new stationery (£17,000 approx) and to greater than expected requirements for other stationery.

NOTE

- A.1.- In addition to the amount expended under this subhead, a sum of £10,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
21st April, 1993

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

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

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Parliament.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
HOUSES OF THE OIREACHTAS ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£3,760,000		
<i>Supplementary</i>	<u>88,000</u>	3,848	3,884
			(36)
A.2.- Travel and Subsistence			
<i>Original</i>	£47,000		
<i>Supplementary</i>	<u>3,000</u>	50	87
			(37)
A.3.- Incidental Expenses	194	245	(51)
A.4.- Postal and Telecommunications Services	2,330	2,167	163
A.5.- Office Machinery and Other Office Supplies	1,950	1,966	(16)
A.6.- Office Premises Expenses			
<i>Original</i>	£385,000		
<i>Supplementary</i>	<u>100,000</u>	485	418
			67
OTHER SERVICES			
B.- Payment in respect of Catering and Bar Staff employed by the Joint Services Committee	293	351	(58)
C.- Expenses of Delegates to the Council of Europe	135	75	60
D.- Televising of proceedings of Dáil Éireann and Seanad Éireann and of other services	823	816	7
E.1.- Cumann Parlaiminteach na hÉireann - Inter-parliamentary Activities (Grant-in-Aid)			
<i>Original</i>	£157,000		
<i>Supplementary</i>	<u>28,000</u>	185	154
			31
E.2.- British-Irish Inter-Parliamentary Body (Grant-in-Aid)	82	57	25
F.- Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	12	126	(114)
G.- Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	1,476	1,352	124
H.- Pension Scheme for Secretarial Assistants	32	26	6
I.- Services for Oireachtas Committees	125	49	76
O.- Research Grants to certain Political Parties participating in the Joint Oireachtas Committee on Employment			
<i>Original</i>	£ NIL		
<i>Supplementary</i>	<u>40,000</u>	40	40
			-
DÁIL ÉIREANN			
J.- Salaries of holders of certain Appointed Offices and Allowances of Comhaltai	4,844	4,933	(89)

Service	Estimate Provision	Outturn	Outturn Compared with
			Estimate
			Less/(More) than Provided
	£'000	£'000	£'000
K.1.- Payment in respect of Secretarial Assistance for Comhaltaí who are not Office-Holders	2,541	2,470	71
K.2.- Travelling and Incidental Expenses of Comhaltaí			
<i>Original</i>	£1,789,000		
<i>Supplementary</i>	<u>60,000</u>	1,849	1,847
			2
SEANAD ÉIREANN			
L.- Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	1,025	1,023	2
M.1.- Payment in respect of secretarial assistance for Seanadóirí who are not office-holders	305	315	(10)
M.2.- Travelling and Incidental Expenses of Seanadóirí			
<i>Original</i>	£690,000		
<i>Supplementary</i>	<u>20,000</u>	710	706
			4
EUROPEAN PARLIAMENT (Irish Representatives)			
N.- Allowances for Serving Members, and Superannuation payments to, and in respect of, Former Members of the Parliament of the European Communities	463	468	(5)
GROSS TOTAL :			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£23,458,000		
<i>Supplementary</i>	<u>339,000</u>	23,797	23,575
			222
Deduct :			Surplus of Appropriations in Aid Realised
P.- Appropriations in Aid	547	606	59
NET TOTAL :			Total Surplus to be Surrendered
<i>Original</i>	£22,911,000		
<i>Supplementary</i>	<u>339,000</u>	23,250	22,969
			281
ACTUAL SURPLUS TO BE SURRENDERED:-		£281,315	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this Subhead, a sum of £81,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- A.2.- The excess arose because of the need to meet unavoidable expenditure on meal allowances and bus and taxi fares. In addition, expenditure on staff travel was high because of the need to accompany delegations abroad.
- A.3.- The excess was due to expenditure on books, newspapers and periodicals being greater than provided for and to expenditure on wastepaper disposal not being provided for.
- A.4.- The saving was due to:
- (i) a provision for arrears of telephone charges being offset by a rebate on the rental agreement for the PABX System;

Vote 2

- (ii) expenditure on the contribution towards members' constituency/home telephone being less than anticipated; and
- (iii) the final monthly bill for telephone charges not being paid until the following year.

These savings were partly offset by increased expenditure on members' pre-paid envelopes resulting in an increase in the level of stocks at year end.

- A.6.- The saving arose mainly because the introduction of electronic voting did not proceed as planned.
- B.- The excess arose as the expenditure associated with the employment of casual staff for the restaurants and bars is difficult to estimate precisely as it is dependent on sittings of the Dail and Seanad.
- C.- The saving was due to reduced attendance at Council of Europe meetings as a result of the general election.
- E.1.- The saving arose because a proposed visit by an incoming parliamentary delegation did not materialise and because of reduced activity due to the general election.
- E.2.- The saving arose because the original work programme of the British-Irish Inter-Parliamentary Body was disrupted due to the British general election resulting in the cancellation of the Plenary and other meetings of the Body.
- F.- The excess arose as a result of payments under the Oireachtas (Termination Allowance) Regulations, 1992, provision for which had not been originally made.
- G.- The saving arose mainly because a provision in respect of death gratuities was not required.
- I.- The saving arose because a number of consultancy projects did not proceed due to the general election and because progress on others was slower than anticipated.
- J.- In addition to the amount expended under this Subhead, a sum of £56,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- K.1.- In addition to the amount expended under this Subhead, a sum of £66,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- L.- In addition to the amount expended under this subhead, a sum of £19,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Sales of Parliamentary Publications	250,000	337,500
2. Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann	220,000	164,037
3. Income from services provided by the Broadcasting Unit	20,000	25,526
4. Surplus income of catering and bar services	30,000	50,794
5. Members contributions under the European Assembly (Irish Representatives) Pensions Scheme, 1979	26,000	24,708
6. Miscellaneous	<u>1,000</u>	<u>3,806</u>
	<u>£547,000</u>	<u>£606,371</u>

- 1. There was an increase in the volume of sales of parliamentary publications resulting in receipts being greater than anticipated.
- 2. The shortfall was due to the non-establishment of TV3 which had been expected to contribute in excess of £55,000.
- 4. Turnover in the bar was greater than anticipated resulting in an increase in the surplus income.

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	65,376	64	2	6,599
Overtime and extra attendance	415,555	303	5	11,396
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	480,931	367	7	11,396

NOTE

This account does not include expenditure of £19,888 in respect of an officer on loan to this Office without repayment.

KIERAN COUGHLAN
Accounting Officer.
HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT,
30th April, 1993.

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

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

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach including certain cultural and archival activities and for payment of grants and certain grants-in-aid.

Service	Estimate Provision		Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) than Provided £'000
ADMINISTRATION				
A.1.- Salaries, Wages and Allowances				
	<i>Original</i>	<i>£5,350,000</i>		
	<i>Supplementary</i>	<i><u>120,000</u></i>	5,470	5,469
				1
A.2.- Travel and Subsistence				
	<i>Original</i>	<i>£160,000</i>		
	<i>Supplementary</i>	<i><u>100,000</u></i>	260	294
				(34)
A.3.- Incidental Expenses			270	297
				(27)
A.4.- Postal and Telecommunications Services				
	<i>Original</i>	<i>£230,000</i>		
	<i>Supplementary</i>	<i><u>145,000</u></i>	375	379
				(4)
A.5.- Office Machinery and other Office Supplies			318	319
				(1)
A.6.- Office Premises Expenses			418	432
				(14)
A.7.- Consultancy Services			20	6
				14
OTHER SERVICES				
B.- Information and Public Relations Services				
	<i>Original</i>	<i>£50,000</i>		
	<i>Supplementary</i>	<i><u>485,000</u></i>	535	525
				10
C.- National Economic and Social Council (Grant-in-Aid)			242	242
				-
D.- Grant for the Council for the Status of Women			114	114
				-
E.- Grant for the Second Commission on the Status of Women			44	40
				4
F.- Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988			133	133
				-
G.- Grant-in-Aid Fund for the National Museum, the National Library and the National Archives			275	275
				-
H.- Grant-in-Aid Fund for Cultural Institutions / Agencies (National Lottery Funded)			5,620	4,162
				1,458
I.- Grant-in-Aid for the National Heritage Council (National Lottery Funded)			2,019	1,410
				609
J.- Central Review Committee: Area based response to long-term unemployment			1,000	990
				10

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
			Less/(More) than Provided
	£'000	£'000	£'000
K.- Grant for Temple Bar Renewal Ltd.	50	7	43
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
Original Supplementary	£16,313,000 <u>850,000</u>	17,163	15,094
Deduct:-			2,069
L.- Appropriations in Aid			Deficiency of Appropriations in Aid Realised
Original Supplementary	£360,000 <u>20,000</u>	380	369
NET TOTAL			Net Surplus to be Surrendered
Original Supplementary	£15,953,000 <u>830,000</u>	16,783	14,725
			2,058
ACTUAL SURPLUS TO BE SURRENDERED:-			£2,057,521

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum of £137,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44) and a sum of £325,000 was received from subhead H (Grant in Aid Fund for Cultural Institutions / Agencies (*National Lottery Funded*)) to fund certain staff costs in the Cultural Institutions.
- A.2.- The excess was due to the payment of a number of outstanding Department of Foreign Affairs bills.
- A.3.- The excess was due to a number of extra state functions being hosted by the Taoiseach.
- A.6.- The excess was due to the energy costs being higher than anticipated.
- A.7.- Expenditure was less than estimated as consultancy requirements were not as great as anticipated.
- H.- The saving relates to funds committed to a number of capital projects which did not commence during 1992. The funds will be carried forward to 1993.
- I.- Grant payments are made in instalments and in arrears of work being carried out. Savings were made as many projects did not start on time nor was work completed as soon as anticipated.
- K.- Expenses were less than anticipated for Temple Bar Renewal.

Vote 3

APPROPRIATIONS IN AID

		Estimated £	Realised £
1.- Recoupment of certain travelling expenses and subsistence allowances		15,000	23,495
2.- Recoupment of salaries, <i>etc.</i> of officers on secondment		10,000	1,273
3.- Receipts appropriate to the National Museum		200,000	199,368
4.- Receipts appropriate to the National Library		40,000	77,813
5.- Receipts appropriate to the National Archives		35,000	21,400
6.- Receipts appropriate to Temple Bar Renewal		50,000	2,163
7.- Miscellaneous			
	<i>Original</i>	<i>£10,000</i>	
	<i>Supplementary</i>	<u><i>20,000</i></u>	
		<u>30,000</u>	<u>44,135</u>
		<u>£380,000</u>	<u>£369,648</u>

- 4.- Receipts for the National Library were higher than anticipated due to greater public demand for services such as photocopies, photographs, etc.
- 5.- Receipts for the National Archives are difficult to estimate and were lower than anticipated.
- 6.- Receipts for Temple Bar Renewal were less than expected.
- 7.- Receipts were higher than expected due to the fact that payments received from Area Development Management Ltd and the Office of Public Works, in respect of publications were higher than anticipated.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	140,930	143	-	-
Overtime and extra attendance	488,268	183	43	10,502
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	629,198	326	43	10,502

PÁDRAIG Ó hUIGINN,
Accounting Officer.
DEPARTMENT OF THE TAOISEACH,
27th April, 1993.

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

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

**ACCOUNTS OF GRANT-IN-AID FUNDS AND NON-VOTED FUNDS ADMINISTERED BY
THE DEPARTMENT OF THE TAOISEACH FOR THE YEAR ENDED 31st DECEMBER, 1992**

**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, 1992.

	£	£
Balance at 1st January, 1992		Nil
Grant from Subhead G		274,996
<i>Payments</i>		
National Museum	199,294	
National Library	54,317	
National Archives	<u>21,385</u>	<u>(274,996)</u>
Balance at 31st December, 1992		<u>Nil</u>

GRANT-IN-AID FUND FOR CULTURAL INSTITUTIONS / AGENCIES

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1992.

	£
Balance at 1st January, 1992 (a)	222,328
Grant-in-Aid (Subhead H)	4,162,000
	4,384,328
Payments (<i>see Schedule</i>)	4,268,913
Balance at 31st December, 1992	<u>£ 115,415</u>

(a) Transferred from National Lottery Suspense Account, 1991

108,000

Schedule of Payments

	£	£
Chester Beatty Library		296,530 ✓
Royal Hospital Kilmainham/Irish Museum of Modern Art		
Current	907,478	
Capital	<u>195,000</u>	1,102,478 ✓
National Museum		
Current	500,000	
Capital	<u>250,000</u>	750,000 ✓
National Archives		
Capital		216,038 ✓
National Gallery		
Current	108,000	
Capital	<u>170,000</u>	278,000 ✓
National Concert Hall		
Current	279,000	
Capital	<u>50,000</u>	329,000 ✓
National Library		
Current	200,000	
Capital	58,591	
Computers	<u>30,000</u>	288,591 ✓
Dublinia Project		300,000 ✓
Irish Film Board		25,000
Kilkenny Theatre		50,000
Writers' Centre, Dublin		35,000
Irish Architectural Archive		50,000 ✓
Marsh's Library		20,000 ✓
Irish Manuscripts Commission		50,817 ✓
<i>Miscellaneous Grants / Other Cultural Organisations / Events</i>		
Foynes Aviation Museum	50,000	
Longford Theatre	50,000	
National Symphony Orchestra	25,000	
Hunt Collection	10,000	
Granard Harp Festival	5,000	
Clans Office	1,000	
National Archives Advisory Council	2,853 ✓	
ICCROM	3,348	
National Library - Joyce Expenses	2,000	
European Literary and Translation Prizes	2,758	
Women's Commemorative and Celebratory Committee	500	
Transfers to Subhead A1	<u>325,000</u>	477,459
		<u>£4,268,913</u>

NATIONAL HERITAGE COUNCIL GRANT-IN-AID ACCOUNT
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1992.

	£
Balance at 1st January, 1992	31,784
Grant-in-Aid from Subhead I	<u>1,410,000</u>
	1,441,784
Payments (See Schedule)	<u>1,435,504</u>
Balance at 31st December, 1992	<u>£6,280</u>

Schedule of Payments

<i>Project</i>	<i>Amount</i> £
Computerisation, Six county Museums	25,768
Exhibition of Restored Objects, I.P.C.R.A.	104
Health & Diet in Prehistoric Populations, U.C.C.	7,115
Report on Heritage Properties	12,100
Irish Stone Axe Project, U.C.D.	30,000
Discussion Document on the Implications of a Whale and Dolphin Sanctuary in Irish Waters I.W.D.G.	500
Lissadell House, Co. Sligo, restoration	7,000
Publication of Mementos of Mortality	2,500
Burren Co. Clare, Land Reclamation Study, TCD	1,500
Study of Araglin Valley Co. Cork, U.C.C.	2,787
Barrack St/French's Quay, Cork, Post excavn. research, UCC	2,518
Barryscourt Castle, Co. Cork, Architectural Survey	11,000
Grattan St., Cork, Post-excav. research, U.C.C.	6,000
Industrial Archaeology Survey of Cork City and Environs	10,000
Irish Pleistocene Fauna, U.C.C.	16,000
Development of Laboratory Facilities Kilcolman Wildfowl Refuge, Co. Cork	45,000
Catalogueing of Knowles - Keiller Collection of artifacts, U.C.C.	11,000
Royal Cork Yacht Club, Cobh, restoration	7,500
Skiddy's Castle, Cork, Post excavn. research, U.C.C.	3,000
Work to Ardnamona Woodland Gardens, Co. Donegal	5,000
Donegal Parish Church, Spire restoration	12,500
Early Medieval House Site, Rinnaraw, Portnablath, Co. Donegal	4,500
Production of Atlas of Irish Landscapes	3,000
Church of Our Lady of Refuge, Rathmines, Dublin restoration work	34,350
Coastal A.S.I. Adoption Scheme, I.C.E.G.	2,000
Finglas Environmental Heritage Project, Dublin	700
Former Free Church, Dublin, restoration	15,000
15 Henrietta St. Dublin, restoration	2,250
Peatland Education Programme	20,000
54 Eccles Street, Dublin, restoration	20,000
Rotunda Hospital Dublin - Pillar Room, restoration	20,000
St. Stephen's Church, Dublin, restoration	9,500
St Audoens Church, Cornmarket, Dublin, restoration	8,636
Engineering Heritage Project	1,000
Tailors Hall, Dublin, restoration	7,500
The Debtor's Prison, Green St. Dublin, restoration	20,907
St Nicholas Collegiate Church, Galway, restoration	5,000
Killagh Abbey, Co. Kerry, restoration	7,000
Castletown House Foundation	30,000
St Brigid's Cathedral, Co. Kildare, restoration	42,000
Thatched Cottage, Mountrath, Co. Laois	1,000
Post-Excavation work, various sites, Limerick City	50,000
St Mary's Cathedral, Limerick, restoration,	75,000
Dovecote at Kenagh, Co. Longford, restoration	2,000
Ardee Castle, Co. Louth, restoration	30,000
Rush Church, Rathcor Co. Louth, restoration	2,526
St Nicholas's Church, Dundalk, restoration	18,805
Céide Fields Co. Mayo, scientific investigation and development	10,000
Clare Island, Co. Mayo, Study, R.I.A.	20,000
Enniscoe House, Co. Mayo, restoration	8,000
Holy Trinity Church, Ratoath, Co. Meath, redecoration	5,000
St Patrick's Cathedral, Trim, Co. Meath, restoration	25,000
Kilcarne Bridge, Co. Meath, restoration	14,803
Clara Bog, Co. Offaly, Conservation, T.C.D.	13,000
Strokestown Park House Gardens, Co. Roscommon, restoration.	5,677
Dolly's Cottage, Co. Sligo, restoration.	1,450

Vote 3

<i>Project</i>	<i>Amount £</i>
Markree Castle, Collooney, Co. Sligo, repairs	30,000
Fethard Town Walls, Co. Tipperary, restoration	7,500
Railway Square, Waterford, Post excavn. research	20,000
Tullynally Castle, Co. Westmeath, restoration	16,700
The Athenaeum, Enniscorthy, Co. Wexford restoration	11,000
Clougheast Cottage, Carne, Co. Wexford, rethatching	1,500
The Real Unyoke, Blackwater, Co. Wexford, rethatching	6,050
The Courthouse, Blessington, Co. Wicklow restoration	500
Greenane Church, Co. Wicklow, roof restoration	11,500
Russborough House, Co. Wicklow, restoration	19,000
Discovery Action Program	<u>524,057</u>
	1,402,303
Expenses	<u>33,201</u>
	<u>£1,435,504</u>

NATIONAL MUSEUM GRANT ACCOUNT

	£
Balance at 1st January, 1992	12,983
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	500,000
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>199,294</u>
	712,277
Payments (Current)	<u>683,977</u>
Balance at 31st December, 1992	<u>£28,300</u>

NATIONAL MUSEUM NON-VOTED MONEYS ACCOUNT

	£	£
Balance at 1st January, 1992		11,576
Sponsorship/Donations		10,128
Transfers from National Museum Investment Account		<u>20,000</u>
		41,704
Payments	18,400	
Transfers to National Museum Investment Account	<u>10,128</u>	<u>28,528</u>
Balance at 31st December, 1992		<u>£13,176</u>

Note: Income generated by the National Museum from sponsorship and donations is transferred for investment to this Account which is managed and controlled by the Minister for Finance. Issues are made from the Investment Account as required by the Museum. The balance in the Investment Account at 31st December, 1992 was £24,525.58.

NATIONAL MUSEUM CAPITAL ACCOUNT

	£
Securities held at 1st January, 1992	1,700
Proceeds of Redemption of 7% E.S.B. Stock 1986/91	<u>1,000</u>
Securities held at 31st December, 1992	
11% National Loan 1993/98	<u>£700</u>

NATIONAL LIBRARY GRANT ACCOUNT
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1992

	£
Balance from National Library Grant-in-Aid Fund 1991	60,541
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	230,000
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>54,317</u>
	344,858
Payments (purchase of books etc.)	<u>341,147</u>
Balance on 31st December, 1992	<u>£3,711</u>

NATIONAL ARCHIVES GRANT ACCOUNT
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1992

	£
Balance on 1st January, 1992	19,462
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	350,000
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>21,385</u>
	390,847
Payments	<u>367,423</u>
Balance on 31st December, 1992	<u>£23,424</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, 1992

	£
Balance on 1st January, 1992	400
Receipts	<u>68,669</u>
	69,069
Payments	<u>65,338</u>
Balance on 31st December, 1992	<u>£3,731</u>

PÁDRAIG Ó hUIGINN
Accounting Officer
DEPARTMENT OF THE TAOISEACH
27th April, 1993

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	9,308	8,557	751
A.2.- Travel and Subsistence	311	244	67
A.3.- Incidental Expenses	138	132	6
A.4.- Postal and Telecommunications Services	468	447	21
A.5.- Office Machinery and Other Office Supplies	1,258	991	267
A.6.- Office Premises Expenses	384	366	18
A.7.- Consultancy Services	47	6	41
A.8.- Collection of Statistics	1,726	1,111	615
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	13,640	11,854	1,786
<i>Deduct:-</i>			
			Surplus of Appropriations in Aid Realised
A.9.- Appropriations in Aid	1,379	1,524	145
			Total Surplus to be Surrendered
NET TOTAL	12,261	10,330	1,931

ACTUAL SURPLUS TO BE SURRENDERED :-	£1,930,671
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.2.- Travelling expenses were kept to a minimum resulting in a saving.
- A.5.- The saving was due mainly to the postponement of the purchase of certain office equipment.
- A.7.- Expenditure on consultancy services was less than anticipated.
- A.8.- The saving was mainly due to the cost of the 1992 Labour Force Survey and other field inquiries being less than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. European Community receipts	1,274,000	1,255,113
2. Miscellaneous	<u>105,000</u>	<u>269,353</u>
TOTAL	<u>£1,379,000</u>	<u>£1,524,466</u>

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	54,736	75	1	6,160
Overtime and extra attendance	179,358	360	1	5,395
Shift and roster allowances	11,525	6	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	245,619	441	2	6,160

NOTE

This account includes expenditure of £26,684 in respect of an officer on loan without repayment to another Department.

DONAL MURPHY,
Accounting Officer.
CENTRAL STATISTICS OFFICE,
30th April, 1993.

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

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

Vote 5

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) than Provided
	£'000	£'000	£'000
A.- Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	4,968	4,968	-
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	£9,956	£9,956	-

NOTE

In addition to the grant issued from the Vote, an extra amount of £205,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remunerations and Pensions (No. 44).

PÁDRAIG Ó hÚIGINN
Accounting Officer
DEPARTMENT OF THE TAOISEACH
19th April, 1993

I certify that this Account has been examined under my directions, and is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the National Gallery including a Grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	640	640	-
A.2.- Travel and Subsistence	10	10	-
A.3.- Incidental Expenses	106	119	(13)
A.4.- Postal and Telecommunications Services	22	28	(6)
A.5.- Office Machinery and Other Office Supplies	34	24	10
A.6.- Office Premises Expenses	120	109	11
OTHER SERVICE			
B.- Grant-in-Aid Fund for Acquisitions and Conservation (<i>National Lottery Funded</i>)	116	116	-
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	1,048	1,046	2
<i>Deduct:-</i>			
			Surplus of Appropriations in Aid Realised
C.- Appropriations in Aid	1	1	-
			Total Surplus to be Surrendered
NET TOTAL	1,047	1,045	2

ACTUAL SURPLUS TO BE SURRENDERED:-	£1,705
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1- In addition to the amount expended under this subhead a sum of £40,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).
- A.3.- Expenditure on incidental expenses was greater than anticipated and the cost of uniforms for both 1991 and 1992 was paid in 1992.
- A.4.- Postal and telecommunications costs were greater than anticipated.
- A.5.- Savings due to the postponement of the purchase of office equipment.
- A.6.- Expenses were kept to a minimum due to the fact that new offices are being provided in 1993.

Vote 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	657	1	-	-
Overtime and extra attendance	72,453	25	1	9,468
Shift and roster allowances	5,515	-	-	-
Miscellaneous	3,815	-	-	-
Total extra remuneration	82,440	26	1	9,468

NOTES

A grant of £108,000 was received from the National Lottery through the Department of the Taoiseach to finance the remuneration of seven contract staff.

A charge of £3,354 in respect of the seven contract staff which was not refundable from the National Lottery was charged to Subhead A.1. (E.55/2/59)

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conserv- ation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance at 1st January, 1992	115,027	102	3,360
Grants from the National Lottery Fund (Subhead B)	<u>100,000</u>	<u>9,000</u>	<u>7,000</u>
	215,027	9,102	10,360
Expenditure, 1992	<u>214,906</u>	<u>9,013</u>	<u>7,454</u>
Balance at 31st December, 1992	<u>£121</u>	<u>£ 89</u>	<u>£2,906</u>

RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY,
19th April, 1993

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	12,181	11,793	388
A.2.- Travel and Subsistence	465	285	180
A.3.- Incidental Expenses	665	668	(3)
A.4.- Postal and Telecommunications Services	510	540	(30)
A.5.- Office Machinery and other Office Supplies	1,114	1,124	(10)
A.6.- Office Premises Expenses	864	579	285
A.7.- Consultancy Services	906	723	183
A.8.- Central Information Technology Service	1,348	1,277	71
OTHER SERVICES			
B.- Consultancy Services (Flotation)	600	36	564
C.- Information Technology and Training Initiatives Fund	447	430	17
D.- Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,100	1,100	-
E.- Institute of Public Administration (Grant-in-Aid)	1,100	1,100	-
F.- Grants for County Development Work	380	364	16
G.- Payment to Western Development Fund (Grant-in-Aid)	900	900	-
H.- Losses in respect of certain loans for Industrial Development Purposes advanced by Industrial Credit Corporation plc	2,450	977	1,473
I.- Gaeleagras na Seirbhíse Poiblí (<i>National Lottery Funded</i>)	86	86	-
J.- Civil Service Arbitration Board	20	2	18
K.- Review Body on Higher Remuneration in the Public Sector	20	15	5
L.- Contribution to the Common Fund for Commodities	70	-	70
M.- Management Expenses of Assets and Liabilities of Foir Teoranta transferred to Industrial Credit Corporation plc	400	431	(31)

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
			Less/(More) than Provided
	£'000	£'000	£'000
O.- Irish Institute for European Affairs (Grant-in-Aid) (National Lottery Funded)			
Original	£NIL		
Supplementary	<u>250,000</u>	250	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
Original	£25,626,000		
Supplementary	<u>250,000</u>	25,876	3,196
Deduct:-			Surplus of Appropriations in Aid Realised
N.- Appropriations in Aid	762	1,033	271
NET TOTAL			Total Surplus to be Surrendered
Original	£24,864,000		
Supplementary	<u>250,000</u>	25,114	3,467
ACTUAL SURPLUS TO BE SURRENDERED:-			£3,467,423

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.2.- The saving was due to strict control of expenditure on travel and subsistence.
- A.4.- The excess mainly arose because expenditure on telephone services was greater than anticipated. It is very difficult to predict the level of expenditure under this subhead with any degree of accuracy.
- A.6.- The saving mainly arose because of cutbacks on maintenance to allow a number of larger refurbishment works to proceed in 1993.
- A.7.- The saving arose because certain studies provided for were not undertaken.
- A.8.- The saving arose from:
- Cancellation of licences and other savings on software expenditure consequent on further rationalisation of the Computer Bureau services during 1992.
 - Reductions in computer stationery and related supplies for the Computer Bureau.
 - Savings in the costs of the stand-by computer site facility for the Computer Bureau.
- B.- The saving arose primarily because the costs in the case of major consultancies did not lead to payments in the year of account.
- H.- The saving arose because losses which were expected to arise in the year of account did not materialise to the extent expected.
- J.- There were fewer sittings of the Board in 1992 than anticipated and this resulted in a saving under this subhead.
- K.- The saving arose because the level of specialist assistance required was less than anticipated.
- L.- The saving arose because Ireland's voluntary contribution to the Fund was not requested in 1992.
- M.- The excess arose because management expenses of the portfolio were higher than expected.

Vote 7

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from An Post and Bord Telecom Éireann	16,000	-
2. Receipts from computer services rendered by Central Information Technology Service	360,000	566,767
3. Recoupment of salaries, <i>etc.</i> , of officers on secondment	182,000	221,999
4. Recoupment of certain travelling and subsistence expenses from the E.C., <i>etc.</i>	110,000	112,173
5. Miscellaneous	<u>94,000</u>	<u>132,333</u>
	<u>762,000</u>	<u>1,033,272</u>

1. The amounts sought from An Post and Telecom Eireann for the use of the services of the Acting Chief Medical Officer in 1992 did not arrive until 1993.
2. The surplus arose from:
 - (a) Increases in processing demands by a number of users.
 - (b) A slower than anticipated transfer of some user systems and of Unipay as part of the process of closing down the Bureau operations.
 - (c) Progressive reductions in the time previously allowed for payment of accounts.
3. Some of the amounts sought in respect of the recoupment of salaries of officers on secondment to outside agencies during 1991 did not arrive until 1992.
5. The surplus was mainly due to a receipt from the Office of the Attorney General in respect of services rendered by this Department. This had not been anticipated in the Estimates.

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	81,233	120	1	5,752
Overtime and extra attendance	231,068	196	7	8,500
Shift and roster allowances	18,507	13	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	330,808	329	8	8,500

NOTES

This account includes expenditure of £56,812 in respect of staff on loan without repayment.

An amount of £450,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44). In addition to the grants-in-aid from the Vote, extra amounts of £49,159 and £111,000 respectively were issued to the Economic and Social Research Institute and to the Institute of Public Administration from the Vote for Increases in Remuneration and Pensions (No. 44).

**TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, ETC. ON ACCOUNT OF WHICH PAYMENTS WERE
MADE IN THE YEAR ENDED 31st DECEMBER, 1992**

<i>Commission or Committee</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31st December, 1992</i> £
Civil Service Arbitration Board	1950/51	379,588
Review Body on Higher Remuneration in the Public Sector	1969/70	985,058

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
23rd April, 1993

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

P.L. McDONNELL
Ard-Reachtair Cuntas agus Ciste

Vote 7

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31st DECEMBER, 1992 WITHOUT REPAYMENT

<i>Number of Vote Department</i>	<i>Amount £</i>
4 Central Statistics Office	217,406
8 Comptroller and Auditor General	4,242
10 Office of Public Works	20,334
15 Valuation and Ordnance Survey	8,568
16 Civil Service Commission	3,450
19 Office of the Minister for Justice	170,292
25 Environment	271,579
26 Office of the Minister for Education	166,813
30 Marine	15,712
32 Agriculture and Food	159,660
33 Labour	30,918
34 Industry and Commerce	8,384
35 Tourism, Transport and Communications	17,205
36 Defence	103,615
38 Foreign Affairs	266,748
41 Health	32,617
42 Energy	<u>7,920</u>
	<u>£1,505,463</u>

**WESTERN DEVELOPMENT FUND
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1992**

	£		£
Balance at 1st January, 1992	25,682	Grants (see schedule)	617,127
Grant-in-Aid (Subhead G)	900,000		
Repayments (see schedule)	<u>556</u>	Balance at 31st December, 1992	<u>309,111</u>
	<u>£926,238</u>		<u>£926,238</u>

S.P. CROMIEN
Accounting Officer

GRANTS

	£
Brendan Murphy, West Cork	8,000
Village Foods, West Cork	11,099
Finn Valley Nurseries, Donegal	9,609
Doorus Youth Hostel, Galway	15,884
Listowel Enterprise Units, Kerry	17,800
Listowel Enterprise Units, Kerry	27,500
Listowel Enterprise Units, Kerry	13,155
I.R.D. Foxford, Mayo	10,000
Walsh Mushrooms, Roscommon	6,674
Miscellaneous Small Grants (£5,000 and under)	<u>497,406</u>
Total payments from fund	<u>£617,127</u>

REPAYMENT IN THE YEAR ENDED 31ST DECEMBER, 1992

M F Barrett & Sons Ltd, Listowel, Co.Kerry	<u>£556</u>
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COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	1,641	1,635	6
A.2.- Travel and Subsistence	145	144	1
A.3.- Incidental Expenses	51	47	4
A.4.- Postal and Telecommunications Services	12	13	(1)
A.5.- Office Machinery and Other Office Supplies	84	79	5
A.6.- Office Premises Expenses	13	10	3
A.7.- Consultancy Services	25	-	25
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	1,971	1,928	43
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
A.8.- Appropriations in Aid	120	151	31
			Total Surplus to be Surrendered
NET TOTAL	1,851	1,777	74

ACTUAL SURPLUS TO BE SURRENDERED:-	£74,079
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead a sum of £35,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- A.7.- As a result of delays in implementing new legislation it was not found necessary to engage consultants during the year as the capacity to undertake project audits which might have required a consultancy input was restricted due to staffing constraints.

APPROPRIATIONS IN AID

The surplus was mainly due to the receipt of certain audit fees in respect of earlier years being received.

Vote 8

NOTES

This account includes expenditure of £19,979 in respect of an officer on secondment on a repayment basis to the Housing Finance Agency.

£5,000 was received from the Training Initiatives Fund in respect of training conducted during the year.

PATRICK GRAHAM
Accounting Officer
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
20th April, 1993

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

OFFICE OF THE REVENUE COMMISSIONERS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	102,494	103,235	(741)
A.2.- Travel and Subsistence	4,565	3,525	1,040
A.3.- Incidental Expenses	3,939	3,653	286
A.4.- Postal and Telecommunications Services	9,570	9,583	(13)
A.5.- Office Machinery and Other Office Supplies	9,091	9,649	(558)
A.6.- Office Premises Expenses	5,090	6,136	(1,046)
A.7.- Consultancy Services	1,495	963	532
A.8.- Machinery and Equipment for Security Printing and Stamping	400	443	(43)
A.9.- Motor Vehicles	708	856	(148)
A.10.- Law Charges, Fees and Rewards	3,170	2,172	998
A.11.- Compensation and Losses	100	226	(126)
A.12.- Subscriptions to International Organisations	14	16	(2)
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	140,636	140,457	179
			Surplus of Appropriations in Aid Realised
<i>Deduct:-</i>			
A.13.- Appropriations in Aid	17,624	18,617	993
			Total Surplus to be Surrendered
NET TOTAL	123,012	121,840	1,172

ACTUAL SURPLUS TO BE SURRENDERED:-	£1,171,737
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1- In addition to the amount expended under this subhead, a sum of £425,999 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- A.2.- Savings arose because the number of officers engaged on outdoor duties was less than anticipated.
- A.3.- In addition to the amount expended under this subhead, a sum of £15,000 was received from the Training Initiatives Fund, Subhead C of the Vote for the Office of the Minister for Finance.

Vote 9

- A.6.- The excess was due to the costs of certain projects being higher than forecasted and the fact that office accommodation had to be provided or refurbished because additional functions, such as the Motor Vehicle Registration Tax, were assigned to this Office.
- A.7.- The savings were due to less consultancy work being required than originally anticipated.
- A.9.- The excess arose because expenditure on vehicles for the National Drugs Team was greater than anticipated.
- A.10.- Savings arose because (1) fees were less than had been expected and (2) expenditure on the engagement of agency solicitors did not reach the level anticipated.
- A.11.- (1) Compensation of £104,258 with costs of £6,110 and medical expenses of £555 was paid in respect of eleven cases involving accidents with official cars.
- (2) Compensation of £56,900 with costs of £40,597 and medical expenses of £190 was paid in respect of six legal actions against the Revenue Commissioners.
 - (3) Compensation of £17,005 was paid in respect of five cases of goods stolen or damaged on official premises.
 - (4) Four miscellaneous payments were made amounting to £319.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	13,039,000	13,039,000
2. Receipts for printing services relating to An Post and the Department of the Environment	20,000	15,210
3. Moneys received for special attendance of officers	1,600,000	1,440,358
4. Fines, forfeitures, law costs recovered	1,238,000	1,737,019
5. Proceeds of customs sales	800,000	1,088,560
6. Recoupment of certain travel costs from the E.C.	150,000	197,790
7. Recoupment of salaries, etc. of officers on secondment	130,000	259,695
8. Payment received for collection of lighthouse dues	13,000	14,400
9. Bill of entry receipts	77,000	20,744
10. Receipts from sale of official cars	55,000	-
11. Statistical returns	2,000	1,255
12. Miscellaneous	<u>500,000</u>	<u>803,094</u>
	<u>£17,624,000</u>	<u>£18,617,125</u>

- 2. Some 1992 accounts paid in 1993.
- 3. Difficult to estimate receipts.
- 4. Receipts cannot be closely estimated.
- 5. Receipts vary with the quantity of seizures sold and the prices realised.
- 6. Receipts cannot be closely estimated.
- 7. The number of officers seconded was more than anticipated.
- 9. Receipts vary with demand.
- 10. No cars were sold in 1992.
- 11. Receipts vary with demand.
- 12. Receipts cannot be closely estimated.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	507,821	772	1	5,248
Overtime and extra attendance	5,873,879	4,896	217 (Overtime Only)	12,581 (Overtime Only)
Shift and roster allowances	439,583	868	5	6,669
Miscellaneous	106,430	223	-	-
Total extra remuneration	6,927,713	*	223	12,581

* - Some individuals received payments in more than one of these categories.

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £5,525,000 was included in the Estimate for 1992.

The cost of Revenue staff on loan to other Departments without recoupment was £119,968.

The account also includes ex-gratia payments as follows:-

1. £575 in respect of 19 cases of loss or damage to property while on official duty. (E.313/87).
2. £606 in respect of claims for medical expenses incurred following accidents on official duty.
3. £50 in respect of assistance given during a drug seizure.
4. £650 in respect of loss of no claims bonus following an accident involving an official car (E.122/10/77).
5. £950 in respect of prizes towards Input (Staff Suggestion) Scheme (E.81/86).
6. £11,970 in respect of extra attendance given by Revenue Personnel (E.109/15/87).
7. £84 in respect of a claim for loss of overtime as a result of an accident on official duty.
8. £69,875 in respect of payment of expenses to officers from provincial locations required to serve for a training period in Dublin prior to decentralisation (E.105/5/90).

C.MacDOMHNAILL
Accounting Officer
OFFICE OF THE REVENUE COMMISSIONERS
30th April, 1993

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

OFFICE OF PUBLIC WORKS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of Public Works and for services administered by that Office including the Stationery Office as part of the Government Supplies Agency.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£15,866,000		
<i>Less Supplementary</i>	<u>300,000</u>		
	15,566	15,239	327
A.2.- Travel and Subsistence	1,294	1,331	(37)
A.3.- Incidental Expenses	152	223	(71)
A.4.- Postal and Telecommunications Services	754	841	(87)
A.5.- Office Machinery and Other Office Supplies	568	594	(26)
A.6.- Office Premises Expenses	768	581	187
A.7.- Consultancy Services	20	53	(33)
OTHER SERVICES			
B.- President's Household Staff: Wages and Allowances			
<i>Original</i>	£124,000		
<i>Supplementary</i>	<u>16,000</u>		
	140	135	5
C.- Miscellaneous Services at Visitor Centres	120	113	7
D.- Purchase of Sites and Buildings	750	729	21
E.- New Works, Alterations and Additions	19,000	19,001	(1)
F.1.- Maintenance and Supplies			
<i>Original</i>	£9,351,000		
<i>Supplementary</i>	<u>410,000</u>		
	9,761	9,778	(17)
F.2.- Government Supplies Agency			
<i>Original</i>	£1,486,000		
<i>Less Supplementary</i>	<u>210,000</u>		
	1,276	1,296	(20)
F.3.- Rents, Rates, etc.			
<i>Original</i>	£22,000,000		
<i>Less Supplementary</i>	<u>650,000</u>		
	21,350	21,272	78
F.4.- Fuel, Electricity, Water, Cleaning Materials, etc.			
<i>Original</i>	£400,000		
<i>Supplementary</i>	<u>40,000</u>		
	440	433	7
G.- National Parks and Wildlife Service			
<i>Original</i>	£7,136,000		
<i>Less Supplementary</i>	<u>640,000</u>		
	6,496	6,513	(17)

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
H.- Inland Waterways			
Original	£6,002,000		
Supplementary	<u>960,000</u>		
	6,962	6,931	31
I.- Conservation Works (<i>National Lottery Funded</i>)	500	299	201
J.1.- National Monuments and Historic Properties			
Original	£15,292,000		
Supplementary	<u>747,000</u>		
	16,039	16,106	(67)
J.2.- National Botanic Gardens (<i>National Lottery Funded</i>)	796	997	(201)
K.- Purchase and Maintenance of Engineering Plant and Machinery and Stores			
Original	£1,132,000		
Less supplementary	<u>16,000</u>		
	1,116	1,112	4
L.1.- Arterial Drainage - Surveys			
Original	£260,000		
Supplementary	<u>40,000</u>		
	300	281	19
L.2.- Arterial Drainage - Construction Works			
Original	£3,000,000		
Supplementary	<u>500,000</u>		
	3,500	3,512	(12)
L.3.- Arterial Drainage - Maintenance			
Original	£3,956,000		
Supplementary	<u>204,000</u>		
	4,160	4,137	23
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
Original	£110,727,000		
Supplementary	<u>1,101,000</u>		
	111,828	111,507	321
Deduct:-			Surplus of Appropriations in Aid Realised
M.- Appropriations in Aid			
Original	£10,784,000		
Supplementary	<u>1,100,000</u>		
	11,884	13,047	1,163
NET TOTAL			Total Surplus to be Surrendered
Original	£99,943,000		
Supplementary	<u>1,000</u>		
	99,944	98,460	1,484
ACTUAL SURPLUS TO BE SURRENDERED:-		£1,483,633	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Proceeds from the sale of certain properties to the value of £5,289,813 were paid over to the Exchequer in the year of account.

Vote 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead a sum of £363,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- A.3.- The excess was due to an increase in the purchase of books, to purchases for the Botanic Gardens following its takeover by the Office of Public Works and to expenditure on Training following the appointment of a Training Officer. In addition, an amount of £5,250 was received from the Information Technology and Training Initiatives Fund, Subhead C of the Vote of the Minister for Finance (No. 7).
- A.4.- The excess is due to the introduction of V.A.T. charges and to the increase in the use of communication facilities generally.
- A.6.- Expenditure on this subhead was kept to a minimum so that a saving could be achieved to offset excesses on other subheads.
- A.7.- Expenditure was greater than anticipated because of an extra consultancy project.
- B.- In addition to the amount expended under this subhead a sum of £5,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- E.- Details of expenditure are at page 159.
- F.1.- In addition to the amount expended under this subhead a sum of £191,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44). The approximate value of stocks held at the Central Building Maintenance Workshop at 31st December 1992 was £825,250.
- F.2.- In addition to the amount expended under this subhead an amount of £11,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44). The approximate value of stocks held at the Government Supplies Agency at the 31st December 1992 was as follows:

Paper	£795,811
Furniture, etc.	£390,650
Clothing Materials, etc.	£4,195,128

This statement does not include the value of publications in stock, nor paper held by contractors for printing and binding. Neither does it include the value of materials held by contractors for the manufacture of uniforms.

F.3.- Details of expenditure Department by Department are at page 160.

G.- In addition to the amount expended under this subhead a sum of £45,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

H.- In addition to the amount expended under this subhead a sum of £40,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

I.- Progress on certain projects was not maintained as well as initially forecast, hence a saving on expenditure was achieved.

J.1.- In addition to the amount expended under this subhead an amount of £253,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

J.2.- The allocation for this subhead was considerably below the Department of Agriculture outturn for 1991; it is thus considered that the excess arose due to an under funding of the subhead in the first instance. In addition to the amount expended under this subhead an amount of £135,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

K.- 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. 44). The approximate value of stocks held at the Central Engineering Workshop was £1,100,000.

L.1.- The saving achieved under this subhead was used to fund excesses on other subheads.

L.2.- In addition to the amount expended under this subhead there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:

Catchment Drainage Scheme:	
Boyle/Bonet	£343,430
Monaghan/Blackwater	£303,460

In addition to the amount expended under this subhead a sum of £67,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

L.3.- In addition to the amount expended under this subhead a sum of £96,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Rents (including receipts from lettings of fishing rights, etc.)			
	<i>Original</i>		
	<i>Supplementary</i>		
		1,717,000	1,684,186
2.- Miscellaneous Services at Visitor Centres		120,000	105,184
3.- Sales of Property			
	<i>Original</i>		
	<i>Supplementary</i>		
		2,215,000	2,479,988
4.- Recoveries by Government Supplies Agency for services carried out on repayment basis			
	<i>Original</i>		
	<i>Supplementary</i>		
		1,143,000	1,642,715
5.- Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		4,195,000	4,268,074
6.- Fees, etc., in connection with the operation of the Local Loans Fund			
	<i>Original</i>		
	<i>Supplementary</i>		
		25,000	23,993
7.- Charges at National Parks and Wildlife Sites			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		300,000	332,268
8.- Charges at National Monuments and Historic Properties			
	<i>Original</i>		
	<i>Supplementary</i>		
		906,000	958,205
9.- Charges for use of Inland Waterways			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		31,000	31,704
10.- Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.			
	<i>Original</i>		
	<i>Supplementary</i>		
		1,232,000	1,520,258
TOTAL			
	<i>Original</i>		
	<i>Supplementary</i>		
		<u>£11,884,000</u>	<u>£13,046,575</u>

2.- The lower outturn than expected is due to the delay in opening of a new shop at the Dublin Castle Complex, which led to the loss of sales there in the high season and is due also to a decline in the level of sales at Glenveagh National Park.

3.- Greater receipts were achieved due to sale of properties at Beggars Bush, Shankill and 64/65 Merrion Square, Dublin.

4.- Receipts from Government Supplies Agency Services were greater than expected.

7.- Higher than anticipated receipts arose as a result of an increase in the number of visitors.

8.- Receipts were greater than expected due to an increase in the number of visitors and the opening of three additional sites to the public.

Vote 10

10.- Additional receipts are due to recovery of payments outstanding from previous years.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	82,779	88	1	5,537
Overtime and extra attendance	187,688	211	3	8,453
Shift and roster allowances	-	-	-	-
Miscellaneous	23,304	78	-	-
Total extra remuneration	293,771	377	4	8,453

NOTES

- 1.- This appropriation account includes expenditure of £44,735 in respect of staff on loan, without repayment, to other Departments.
- 2.- A total of £331,281 was paid in respect of compensation and associated legal and miscellaneous costs in cases of personal injury claims by employees arising out of accidents at work. (E112/16/88, E112/1/92, E112/7/91 and Department of Finance Sanction of 6/3/90).
- 3.- Sums totalling £79,943 were paid in settlement of claims for personal injuries on State property. (S102/34/80 and Department of Finance sanction of 8/8/91).
- 4.- Sums totalling £25,071 were expended in settlement of claims for loss of or damage to personal property arising from the activities of this office. (E109/41/41 and Department of Finance sanction and delegation of 8/8/91 and sanction of 16/12/91).
- 5.- Payments totalling £50,702 in compensation and costs were made in ten cases of accidents involving State and other vehicles. (Department of Finance Sanction of 16/11/90 and delegated sanction of 8/8/91).
- 6.- A total of £8,201 was paid *ex-gratia* on foot of claims for damage caused by arterial drainage works (S59/16/8 and S102/7/49).
- 7.- Payments of £22,500 and costs of £20,961 were made in settlement of a claim relating to the conservation and acquisition of a National Monument. (Department of Finance sanction of 4/8/92).
- 8.- An amount of £5,200 was paid in compensation to a cook in full and final settlement in respect of compensation for loss of living accommodation at Aras an Uachtárain. (Department of Finance Sanction E96/2/79 refers).
- 9.- Amounts totalling £58,797 were paid in 1992 to various consultants in respect of a property project, which on foot of a Government decision did not proceed and the property in question was sold off to aid in the funding of the refurbishment of the former College of Science. (S.18457)
- 10.- Losses by theft to an estimated value of £5,269 were written off. (S102/37/82 and Department of Finance sanctions of 6/8/92, 29/2/92 and 20/3/92).

- 11.- Expenditure in the year of account on services provided on a repayment basis included £2,346,688 on Prison Projects, £225,269 on Harbour Centres and £7,618 on the Telecommunications Development Programme.
- 12.- Expenditure of £116,366 was incurred by this Office on projects undertaken on a repayment basis funded by the Department of an Taoiseach ex National Lottery.
- 13.- Expenditure of £911,472 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 3.

JOHN F. MAHONY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 29 Aibreán, 1993

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1992

<i>Service</i>	<i>Balance at 1st January, 1992</i>	<i>Receipts 1992</i>	<i>Payments, 1992</i>	<i>Balance at 31st December, 1992</i>
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978 - Barretstown Castle Trust	£3,984(Cr.)	£32,500	£109,355	£72,871(Dr.)

JOHN F. MAHONY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 29 Aibreán, 1993

E.C. FUNDING

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

ADMINISTRATIVE BUDGETS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry-over of £260,000 from the Vote for 1992 was included in the Estimate for 1993.

Vote 10

PUBLIC SERVICE EARLY RETIREMENT SCHEME
Account of Receipts and Payments in the year ended 31st December, 1992

	£
Balance at 1st January 1992	7,575 (Cr.)
<i>Receipts:</i>	
From Department of Labour under the Redundancy Payments Act	-
Rebate of Statutory redundancy	<u>8,576</u>
Balance at 31st December, 1992	<u>£16,151(Cr.)</u>

JOHN F. MAHONY
Oifigeach Cuntasaíochta
OIFIG na nOIBREACHA POIBLÍ
29 Aibreán, 1993

I have examined the above Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

MULTI-ANNUAL CAPITAL COMMITMENTS

The following table details expenditure in the year of account and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31/12/92.

	£
Expenditure in 1992	£27,647,189
Commitments in 1993	£24,692,000
Commitments in 1994	£7,510,000

Expenditure was incurred on two projects during 1992 where the total estimated cost of the individual project will exceed £5 million. Particulars of these projects are as follows :

<i>Project</i>	<i>Cumulative Expd. to 31/12/91</i>	<i>Expenditure 1992</i>	<i>Commitments 1993</i>	<i>Commitments 1994</i>
	£	£	£	£
Templemore GTC	12,377,381	996,425	70,000	-
National Gallery	244,838	381,598	3,000,000	2,750,000

E.- NEW WORKS, ALTERATIONS AND ADDITIONS

<i>Project</i>	<i>Vote</i>	<i>Expenditure</i>
	£	£
Garda Stations: Erection of new buildings and major improvement schemes	3,025,000	3,894,184
Employment Exchanges: Erection of new buildings and major improvement schemes	2,500,000	1,696,746
Templemore Garda Training College	1,400,000	996,425
Dublin Castle, Blocks 11-13	2,000,000	2,358,672
Revenue Computer Centre	1,400,000	1,541,231
Morgan Place Courtrooms, Dublin	1,000,000	1,241,625
National Gallery : Refurbishment	1,000,000	381,598
Botanic Gardens: Curvilinear Range	600,000	286,179
Custom House, Rewiring	700,000	709,126
Other Projects	<u>5,375,000</u>	<u>5,895,330</u>
TOTAL	<u>£19,000,000</u>	<u>£19,001,116</u>

Vote 10

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

<i>Departments, etc.</i>	<i>Vote</i>	<i>Expenditure</i>
	£	£
Oireachtas	20,000	21,320
Taoiseach	1,025,000	963,445
Finance	850,000	1,196,743
Revenue	6,150,000	5,801,248
Office of Public Works	1,250,000	1,214,532
Ombudsman	80,000	104,571
Justice	3,495,000	3,433,659
Environment	960,000	817,392
Education	800,000	586,534
Marine	10,000	8,048
Gaeltacht	70,000	74,451
Agriculture and Food	915,000	912,322
Labour	745,000	510,356
Industry and Commerce	390,000	471,198
Tourism, Transport and Communications	385,000	423,191
Defence	455,000	411,629
Foreign Affairs	500,000	591,217
Social Welfare	3,590,000	3,436,859
Health	70,000	70,384
Energy and Forestry	<u>240,000</u>	<u>222,460</u>
	£22,000,000	£21,271,559
Less Supplementary	<u>650,000</u>	
TOTAL	<u>£21,350,000</u>	<u>£21,271,559</u>

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	1,194	1,191	3
A.2.- Travelling and Subsistence	65	66	(1)
A.3.- Incidental Expenses	78	95	(17)
A.4.- Postal and Telecommunications Services	25	24	1
A.5.- Apparatus and Chemical Equipment	490	460	30
A.6.- Office Premises Expenses	96	74	22
OTHER SERVICE			
B. - Research/Development Projects	52	52	-
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	2,000	1,962	38
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
C.- Appropriations in Aid	86	100	14
			Total Surplus to be Surrendered
NET TOTAL	1,914	1,862	52
ACTUAL SURPLUS TO BE SURRENDERED:-		£51,837	

EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- Increased costs arising from pay awards to security staff, from an increased emphasis on Health and Safety and Quality Control in the Laboratory, from additional training required by re-organisation of the laboratory and the purchase of new equipment, and from the purchase of new office equipment.
- A.5.- Government Decision S27038 of 14th July 1992, which agreed savings of £30,000 to be made in administrative budget of State Laboratory. Savings made by deferring purchase of laboratory equipment.
- A.6.- Bills for construction and maintenance work performed in 1992 not received in time for year end.

Vote 11

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for various analyses, examinations, tests, etc.	10,000	18,467
2. Recoupment of certain travelling expenses	24,000	26,195
3. Recoupment from E.C. for Research/Development Project	22,000	28,763
4. Fees for CAP analyses	<u>30,000</u>	<u>26,560</u>
	<u>£86,000</u>	<u>£99,985</u>

1. Increase in fees for analysis due to additional analyses, and vigorous pursuit of arrears.
2. EC travel refunds exceeding receipts anticipated as a result of payment of arrears.
3. Arrears of receipts from EC for Research and Development project due in 1991 but received in 1992.
4. Arrears in EC refunds for CAP analysis. The balance will be paid in 1993.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	6,596	12	-	-
Overtime and extra attendance	9,666	7	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	16,262	19	-	-

NOTE

An amount of £68,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
29th April, 1993

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted, for Secret Service.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
Secret Service	170	144	26

ACTUAL SURPLUS TO BE SURRENDERED:-	£26,235
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EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

The estimate is necessarily conjectural.

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
20th April, 1993

I certify that the amount shown in the Account to have been expended is supported by certificates from the responsible Ministers.

P.L. McDONNELL
Ard-Reachtaire Cuntas agus Ciste

Vote 13

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	3,758	3,766	(8)
A.2.- Travelling and Subsistence	98	102	(4)
A.3.- Incidental Expenses	99	105	(6)
A.4.- Postal and Telecommunications Services			
<i>Original</i>	<i>£113,000</i>		
<i>Supplementary</i>	<i>12,000</i>		
	125	133	(8)
A.5.- Office Machinery and other Office Supplies			
<i>Original</i>	<i>£96,000</i>		
<i>Supplementary</i>	<i>28,000</i>		
	124	141	(17)
A.6.- Office Premises Expenses	75	73	2
OTHER SERVICES			
B.- Fees to Counsel			
<i>Original</i>	<i>£900,000</i>		
<i>Supplementary</i>	<i>700,000</i>		
	1,600	1,527	73
C.- General Law Expenses			
<i>Original</i>	<i>£1,160,000</i>		
<i>Less Supplementary</i>	<i>195,000</i>		
	965	873	92
D.- Defence of Public Servants			
<i>Original</i>	<i>£5,000</i>		
<i>Less Supplementary</i>	<i>5,000</i>		
	-	-	-
E.- Law Reform Commission (Grant-in-Aid)	416	412	4
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£6,720,000</i>		
<i>Supplementary</i>	<i>540,000</i>		
	7,260	7,132	128
Deduct:-			Surplus of Appropriations in Aid Realised
F.- Appropriations in Aid	70	190	120
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	<i>£6,650,000</i>		
<i>Supplementary</i>	<i>540,000</i>		
	7,190	6,942	248

ACTUAL SURPLUS TO BE SURRENDERED:-	£248,117
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.5.- The expenditure on this Subhead was greater than anticipated.
- B.- The amount for this Subhead cannot be accurately gauged as it is dependant on the volume of cases going through the Courts and the volume of litigation instituted against the State.
- C.- The saving on this Subhead is principally due to a reduction in the number of bills of cost furnished to the Chief State Solicitor in litigation taken against the State.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Costs and Fees received by the Chief State Solicitor, <i>etc.</i>	<u>£70,000</u>	<u>£190,317</u>

The excess was almost entirely due to the unanticipated recovery of one large sum of costs.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	45,008	50	1	5,891
Overtime and extra attendance	32,852	45	1	5,275
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	77,860	95	2	5,891

NOTE

An extra amount of £429,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

MATTHEW RUSSELL,
Accounting Officer.
OFFICE OF THE ATTORNEY GENERAL,
21st April, 1993.

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

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	472	500	(28)
A.2.- Travel and Subsistence	10	10	-
A.3.- Incidental Expenses	14	19	(5)
A.4.- Postal and Telecommunications Services	27	31	(4)
A.5.- Office Machinery and Other Office Supplies	36	25	11
A.6.- Office Premises Expenses	23	84	(61)
OTHER SERVICES			
B. - Fees to Counsel	1,825	1,748	77
C.- General Law Expenses	280	210	70
D.- State Pathology	70	71	(1)
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	2,757	2,698	59
<i>Deduct:-</i>			Surplus in Appropriations in Aid Realised
E.- Appropriations in Aid	21	25	4
			Total Surplus to be Surrendered
NET TOTAL	2,736	2,673	63
ACTUAL SURPLUS TO BE SURRENDERED:-		£63,436	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- The excess was due to (i) the cost of the 1992 general round increase under the PESP and special increases granted under the 1987 PSPA and (ii) the appointment of an additional Legal Assistant in September 1992.
- A.5.- The saving arose due to the postponement of certain computer projects.
- A.6.- The excess was due to the costs associated with relocating to new office accommodation i.e. provision of furniture, file storage and library facilities and removal and rearrangement of office contents. These costs together with the additional cost of servicing the new larger premises were not provided for in the estimate for 1992.
- B.- The full year demand in respect of fees to counsel to which general and special increases had been applied was less than estimated.
- C.- The saving arose as the number of cases where costs were awarded against the Director of Public Prosecutions was less than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Recovery of legal costs and post-mortem fees	<u>£21,000</u>	<u>£24,641</u>

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	15,070	8	1	7,420
Overtime and extra attendance	10,786	11	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	25,856	19	1	7,420

MICHAEL LIDDY,
Accounting Officer.
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
23rd April, 1993.

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

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

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	7,442	7,693	(251)
A.2.- Travel and Subsistence	1,070	916	154
A.3.- Incidental Expenses	345	359	(14)
A.4- Postal and Telecommunications Services	180	157	23
A.5.- Office Machinery and other Office Supplies	255	278	(23)
A.6.- Office Premises Expenses	373	472	(99)
A.7.- Consultancy Services	1	-	1
A.8.- Stores and Equipment	2,530	2,497	33
OTHER SERVICES			
B.- Valuation Tribunal	150	124	26
C.- Fees to Counsel and other Legal Expenses	150	-	150
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	12,496	12,496	-
<i>Deduct:-</i>			
			Surplus of Appropriations in Aid Realised
D.- Appropriations in Aid	3,090	3,296	206
			Total Surplus to be Surrendered
NET TOTAL	9,406	9,200	206
ACTUAL SURPLUS TO BE SURRENDERED:-		£206,258	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum of £161,000 received from the Vote for Increases in Remuneration and Pensions was spent on salaries, wages & allowances.
- A.2.- The saving resulted from reduced travel and subsistence claims from headquarters following the opening of five regional offices.
- A.3.- Expenditure on training arising out of the introduction of a new computer system in the Valuation Office was higher than expected.
- A.4.- The anticipated additional costs associated with the opening of the Ordnance Survey regional offices did not materialise.
- A.5.- The introduction of the Valuation Office computer system progressed further than expected during 1992.

A.6.- Expenditure on the new Ordnance Survey regional offices was higher than expected.

A.7.- Token provision only was made in this subhead.

A.8.- The saving arose because expenditure was less than anticipated.

B.- The cost of running the Tribunal was not as high as anticipated in 1992.

C.- Accurate estimation of expenditure under this subhead is not possible.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
VALUATION OFFICE		
1. Valuation Tribunal Appeal Fees	15,000	32,000
2. Valuation Certificate fees (23 Vict., C.4 (Sec. 9))	25,000	39,577
3. Valuation Revision fees	340,000	311,350
4. Fees for appeals to the Commissioner	95,000	113,308
5. Miscellaneous	15,000	13,572
ORDNANCE SURVEY		
6. Sales of maps	1,400,000	1,010,989
7. Royalty fees	635,000	1,005,836
8. Fees for contract mapping	540,000	739,338
9. Miscellaneous	<u>25,000</u>	<u>30,122</u>
TOTAL	<u>3,090,000</u>	<u>3,296,092</u>

1. The level of appeals to the Tribunal increased significantly over 1991.

2. Receipts were higher than expected as a result of a significant rise in the number of current certificate requests and backdated extracts dealt with during the year.

3. The volume of activity was less than expected.

4. As at "1" above, the level of appeals generally increased in 1992.

6. Maps sales were less buoyant than estimated.

7. New Royalty contracts entered into resulted in additional receipts.

8. Receipts from contract work on road design were greater than anticipated.

9. By its nature this subhead does not lend itself to accurate estimation.

Vote 15

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	17,884	27	-	-
Overtime and extra attendance	64,798	112	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	82,682	139	-	-

JAMES ROGERS
Accounting Officer
VALUATION AND ORDNANCE SURVEY
30th April, 1993

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

P.L.McDONNELL
Ard-Reachtairé Cuntas agus Ciste

VALUE OF MAPS PRESENTED UNDER COPYRIGHT DURING 1992

<i>Library</i>	<i>Value</i> £
British Library	354
Dublin City University	354
National Library of Ireland	354
St Patrick's College	354
Trinity College Dublin	354
University College Cork	354
University College Dublin	354
University College Galway	354
University College Limerick	<u>358</u>
Total	<u>£3,190</u>

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	1,435	1,490	(55)
A.2.- Travel and Subsistence	107	85	22
A.3.- Incidental Expenses	71	86	(15)
A.4.- Postal and Telecommunications Services	112	91	21
A.5.- Office Machinery and Other Office Supplies	185	255	(70)
A.6.- Office Premises Expenses	115	143	(28)
A.7.- Fees to Examiners, etc.	197	105	92
A.8.- Advertising, Printing and Examinations	619	407	212
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	2,841	2,662	179
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
A.9.- Appropriations in Aid	700	745	45
			Total Surplus to be Surrendered
NET TOTAL	2,141	1,917	224
ACTUAL SURPLUS TO BE SURRENDERED:-		£223,731	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- Excess expenditure arose due to additional staffing costs associated with the effects of the PESP and the carryover effect of additional staffing employed on the Garda Recruitment Programme.
- A.2.- This saving resulted from a reduction in the interview and examination programme following lower than anticipated staffing needs in the Civil Service, Local Authorities and Health Boards.
- A.3.- This excess resulted from the payment of the balance of legal fees arising from a High Court judgement against the Commission in 1991.
- A.4.- This saving resulted from a reduction in the interview and examination programme following lower than anticipated staffing needs in the Civil Service, Local Authorities and Health Boards.
- A.5.- This resulted from the purchase of additional computer equipment which is expected to assist in the achievement of substantial savings in competition processing costs in the future.
- A.6.- This arose following the completion of some of the work required under the Health and Safety Report deferred from the previous year and from the installation of additional security measures following the assignment of the Tanaiste and Minister for the Gaeltacht to the Building.

Vote 16

- A.7.- This saving resulted from a reduction in the interview and examination programme following lower than anticipated staffing needs in the Civil Service, Local Authorities and Health Boards.
- A.8.- This saving resulted from a reduction in the interview and examination programme following lower than anticipated staffing needs in the Civil Service, Local Authorities and Health Boards.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from County and Borough Councils, Harbour Authorities (No.39 of 1926 (Sec.12) and No.9 of 1946 (Sec.38))	700,000	742,154
2. Miscellaneous	-	2,332
	<u>700,000</u>	<u>744,486</u>

Receipts under this heading are difficult to estimate accurately.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	21,727	41	-	-
Overtime and extra attendance	33,424	46	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	55,151	87	-	-

BRENDAN LANNON,
Accounting Officer.
CIVIL SERVICE COMMISSION,
30th April, 1993.

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

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

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted for the salaries and expenses of the Office of the Ombudsman.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	747	727	20
A.2.- Travel and Subsistence	24	29	(5)
A.3.- Incidental Expenses	58	65	(7)
A.4.- Postal and Telecommunications Services	44	33	11
A.5.- Office Machinery and other Office Supplies	63	51	12
A.6.- Office Premises Expenses	28	22	6
A.7.- Consultancy and Legal Fees	20	3	17
			Surplus to be Surrendered
TOTAL	984	930	54

ACTUAL SURPLUS TO BE SURRENDERED:-	£53,852
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.4.- Savings due to lower than anticipated costs and bills not received in time for payment.
- A.5.- Savings due to office equipment budgeted for but not purchased in 1992 and computer equipment received in December 1992 but not billed for until January 1993.
- A.7.- Savings due to lower than anticipated legal costs.

Vote 17

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	7,418	8	-	-
Overtime and extra attendance	13,369	14	1	7,294
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	20,787	22	1	7,294

NOTE

An extra amount of £34,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

F. GOODMAN,
Accounting Officer.
OFFICE OF THE OMBUDSMAN,
28th April, 1993.

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

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

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, etc.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
A.- Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	56,230	54,806	1,424
B.- Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	9,490	9,671	(181)
C.- <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,632	3,229	403
D.- Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	7,258	6,509	749
E.- Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	17	3	14
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	7,791	9,028	(1,237)
G.- Injury Grants and Medical Fees	80	84	(4)
H.- Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	20	19	1
I.- Fees to Pensions Board	12	11	1
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	84,530	83,360	1,170
			Surplus of Appropriations in Aid Realised
<i>Deduct:-</i>			
J.- Appropriations in Aid	10,745	11,933	1,188
			Total Surplus to be Surrendered
NET TOTAL	73,785	71,427	2,358

ACTUAL SURPLUS TO BE SURRENDERED:-	£2,357,928
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Vote 18

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

C, D and F.- Expenditure under these subheads is unpredictable as it depends on individual decisions to retire and on deaths of pensioners and their dependants.

E.- The number of beneficiaries under this subhead fell to two during the year.

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).	10,000	4,521
2. Receipts from the Social Insurance Fund and the Occupational Injury Fund for pension liability of staff (No.11 of 1952 (Section 40) and No. 16 of 1966 (Section 37)).	5,500,000	5,503,000
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	43,000	215,316
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	4,629,000	5,567,505
5. Repayment of Gratuities, <i>etc.</i>	7,000	19,940
6. Purchase of Notional Service.	520,000	622,048
7. Miscellaneous	<u>36,000</u>	<u>492</u>
	<u>10,745,000</u>	<u>11,932,822</u>

1. This recoupment was less than expected

3. The number of officers on loan can vary unpredictably from year to year. Therefore, it is difficult to estimate receipts.

4. Receipts under this heading, which are related to the membership of the scheme and the numbers retiring, vary from year to year.

5. It is impossible to forecast accurately the number and value of gratuities which are repaid.

6. A revised scheme for the purchase of notional service is in operation. The rates of contribution payable are higher than those under the original scheme.

7. The level of refunds from the organisations operating the Transfer of Service Scheme, and the miscellaneous small receipts under this subhead, are generally difficult to predict.

DETAILS OF EXTRA REMUNERATION

Sixty seven pensioners received from public funds sums ranging from £412 to £50,141 as remuneration for services rendered.

The total number of pensioners who received extra remuneration was eighty-eight.

NOTE

In addition to the amount expended under this Vote, sums amounting to £1,740,000 in total were received from the Vote for Increases in Remuneration and Pensions (No. 44) and expended to the value shown on the services covered by the following subheads:-

A :	£1,100,000
B :	£ 320,000
C :	£ 120,000
D :	£ 200,000

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
20th April, 1993

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st December, 1992, 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 and a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	9,070	8,448	622
A.2.- Travel and Subsistence	325	564	(239)
A.3.- Incidental Expenses	549	750	(201)
A.4.- Postal and Telecommunications Services	661	615	46
A.5.- Office Machinery and Other Office Supplies	492	517	(25)
A.6.- Office Premises Expenses	611	359	252
A.7.- Consultancy Services	26	37	(11)
A.8.- Payments to the Incorporated Council of Law Reporting for Ireland	43	32	11
OTHER SERVICES			
B.- Commissions and Special Inquiries	19	7	12
C.1.- Legal Aid - Criminal (No. 12 of 1962)	3,870	3,869	1
C.2.- Legal Aid Board (Grant-in-Aid)	2,569	2,569	-
C.3.- Free Legal Advice Centres	40	40	-
D.1.- Compensation for Personal Injuries Criminally Inflicted	1,000	998	2
D.2.- The Irish Association for Victim Support	15	15	-
E.- Garda Complaints Board	346	356	(10)
F.- Conciliation Service	112	116	(4)
G.- Office of the Data Protection Commissioner	217	212	5
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	19,965	19,504	461
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
H.- Appropriations in Aid	1,094	1,198	104
NET TOTAL			Total Surplus to be Surrendered
	18,871	18,306	565

ACTUAL SURPLUS TO BE SURRENDERED:-	£565,438
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Fees (cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	£85,000	£54,842

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead a sum of £255,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).
- A.2.- The requirements for all categories of travel have increased sharply in recent years.
- A.3.- The excess relates to the cost of advertising the referenda on the amendments to the Constitution, and the purchase of D.N.A. equipment by the Forensic Science Laboratory.
- A.6.- It was not possible to complete a planned major maintenance project during 1992; in addition, energy bills were lower than expected.
- A.7.- A consultancy contract was undertaken, which had not been provided for at the time the estimate was being framed.
- A.8.- The saving arose because the Council did not take up the amount allocated for assistance towards the publication of legal text books.
- B.- Expenditure in respect of the fees payable to members of the Criminal Injuries Compensation Tribunal was less than anticipated because the number of cases referred to the members for adjudication decreased.
- C.2.- In addition to the amount expended under this subhead, a sum of £149,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).
- E.- In addition to the amount expended under this subhead, a sum of £10,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).
- G.- In addition to the amount expended under this subhead, a sum of £11,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Film Censorship Fees (Cash).	350,000	280,191
2. Recoupment of salaries, <i>etc.</i> of officers on secondment	544,000	619,465
3. Data Protection Fees	180,000	159,700
4. Miscellaneous receipts	<u>20,000</u>	<u>138,633</u>
TOTAL	<u>£1,094,000</u>	<u>£1,197,989</u>

1. Certification and classification of video films under the Video Recording Act, 1989 was to commence in 1992 and this was to generate fees of £70,000 (approx). It was not possible, however, to commence the certification system in 1992 and consequently no such fees were received.
2. The surplus arose because the number of staff for which recoupment was received was greater than had been anticipated.
3. The increase in fee income was not realised because the pursuit of non-registered computer users made less progress than anticipated, and such gains as were made were offset by the continuing trend of larger data controllers combining their registrations and paying a single fee.
4. The surplus arose mainly because refunds from the EC were greater than had been estimated, and the recovery of a large criminal injury award.

Vote 19

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	70,103	90	-	-
Overtime and extra attendance	174,102	219	2	8,347
Shift and roster allowances	-	-	-	-
Miscellaneous	17,431	92	-	-
Total extra remuneration	261,636	*	*	8,347

* These columns have not been completed as the information would not be meaningful in the case of the Justice group of Votes because a number of employees are included in each category.

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £230,000 was included in the estimate for 1992.

Ex-gratia payments totalling £6,297 were made to 11 solicitors and 4 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).

In accordance with the provisions of the administrative budget, gratuities totalling £15,932, and amounting to 75% of the normal higher duties allowance were paid to 16 officers for performing higher duties.

**TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH
PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1992**

<i>Commission or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31/12/1992</i>
Criminal Injuries Compensation Tribunal	1974	£249,223

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th April, 1993

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

GARDA SÍOCHÁNA

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses expenses; and for payment of a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£262,596,000		
<i>Less Supplementary</i>	<u>800,000</u>	261,796	261,424
			372
A.2.- Travel and Subsistence			
<i>Original</i>	£6,356,000		
<i>Supplementary</i>	<u>2,000,000</u>	8,356	8,624
			(268)
A.3.- Incidental Expenses			
<i>Original</i>	£4,585,000		
<i>Supplementary</i>	<u>3,500,000</u>	8,085	7,901
			184
A.4.- Postal and Telecommunications Services			
<i>Original</i>	£5,289,000		
<i>Less Supplementary</i>	<u>100,000</u>	5,189	5,222
			(33)
A.5.- Office Machinery and Other Office Supplies		1,944	2,133
			(189)
A.6.- Maintenance of Garda Premises			
<i>Original</i>	£1,900,000		
<i>Supplementary</i>	<u>600,000</u>	2,500	2,656
			(156)
A.7.- Consultancy Services		100	33
			67
A.8.- Station Services			
<i>Original</i>	£4,583,000		
<i>Supplementary</i>	<u>700,000</u>	5,283	5,162
			121
OTHER SERVICES			
B.- Clothing and Accessories			
<i>Original</i>	£2,250,000		
<i>Supplementary</i>	<u>1,600,000</u>	3,850	4,074
			(224)
C.- St. Paul's Garda Medical Aid Society (Grant-in-Aid)		28	27
			1
D.- Transport			
<i>Original</i>	£7,755,000		
<i>Supplementary</i>	<u>1,000,000</u>	8,755	8,848
			(93)
E.- Radio and Other Equipment		3,100	2,871
			229
F.- Aircraft		1	-
			1
G.- Superannuation, etc.			
<i>Original</i>	£48,889,000		
<i>Less Supplementary</i>	<u>6,400,000</u>	42,489	42,407
			82
H.- Witnesses' Expenses		316	302
			14

Vote 20

GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£349,692,000			
<i>Supplementary</i>	<u>2,100,000</u>	351,792	351,684	108
<i>Deduct:-</i>				
				Surplus of Appropriations in Aid Realised
I.- Appropriations in Aid		10,122	10,614	492
NET TOTAL				Total Surplus to be Surrendered
<i>Original</i>	£339,570,000			
<i>Supplementary</i>	<u>2,100,000</u>	341,670	341,070	600
ACTUAL SURPLUS TO BE SURRENDERED:-				£600,168

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1- In addition to the amount expended under this subhead, a sum of £10,053,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).
- A.5.- The excess was mainly due to an increase in photocopying as a result of the printing of new forms and books.
- A.6.- The excess arose because expenditure on emergency maintenance works to Garda buildings was higher than anticipated.
- A.7.- The saving arose because progress on a consultancy project in relation to Garda Information Technology needs did not reach a stage where the entire allocation was required.
- B.- The excess was mainly due to the fact that there is a difficulty in predicting delivery dates and that new items of uniform were supplied to members of the Force. There was also extra expenditure incurred for UN operations.
- E.- The saving arose because a number of projects were delayed pending the appointment of an engineer as Head of Planning for the Garda Communications Network.
- G.- In addition to the amount expended under this subhead, a sum of £1,224,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme	3,731,000	3,336,013
2. Contributions to the Garda Síochána Pensions Scheme	3,659,000	3,568,638
3. Miscellaneous Receipts	<u>2,732,000</u>	<u>3,709,199</u>
TOTAL	<u>£10,122,000</u>	<u>£10,613,850</u>

- 1. The deficiency arose mainly because the number of retirements was less than anticipated.
- 3. The surplus is mainly in respect of taxi licence fees which were due in 1991 but were not received until 1992.

Miscellaneous receipts comprise the following:-

	£
Repayment of advances under Subhead A.2	27,933
Payment for services rendered by the Gardaí	316,537
Recovery in respect of damage to official vehicles and other Garda property	81,053

Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	1,115,415
Fees for accident and malicious damage reports	354,470
Centage charge to Insurance Companies for collection of insurance premiums	55,521
Recovery of witnesses' expenses	57,601
Contributions for quarters	159,947
Taxi Licence fees	959,332
Security - Escort of cash for Banks	500,000
Unclassified items	81,390
	<u>£3,709,199</u>

STATEMENT OF LOSSES (GARDA VEHICLES, ETC.)

In forty one accidents involving Garda Síochána vehicles, damage and other costs amounting to £49,547 was attributable to Garda personnel (S.13/7/63, S.16/1/67).

In one hundred and thirty three accidents involving Garda Síochána vehicles, damage and other costs amounting to £104,868 was not attributable to Garda personnel. In sixty one cases compensation totalling £46,414 was recovered (S.13/7/63).

In twenty four accidents involving Garda Síochána vehicles, damage and other costs amounting to £28,317 was partly attributable to Garda personnel. (S.13/7/63).

In eighty two accidents involving Garda Síochána vehicles, damage and other costs amounting to £82,577 was charged where responsibility has yet to be assigned (S.13/7/63).

In two hundred and sixty six cases involving damage amounting to £90,409 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In twenty eight cases compensation totalling £7,128 was recovered (S.13/7/63).

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	99,905	210	-	-
Overtime and extra attendance	14,022,582	9,993	397	16,634
Shift and roster allowances	37,107,477	10,881	61	7,605
Miscellaneous	23,998,601	12,162	18	9,404
Total extra remuneration	75,228,565	*	*	16,634

* these columns have not been completed as the information would not be meaningful in the case of the Justice group of Votes because a number of employees are included in all four categories.

NOTES

Ex.gratia payments totalling £24,259, ranging from £303 to £14,852, in respect of legal expenses were made to twelve Gardai, where legal action was taken against them arising from actions taken by them in the performance of their duties (S.13/7/87, E.122/6/86).

A sum of £5,000 was written off in respect of the sum due from two former members of the Gardai as their contribution to the settlement of a civil action for alleged assault (S.13/7/63, S.13/14/76).

A payment of £26,630 was made following legal action taken by a Garda (S.13/14/76).

Sums of £11,892, £24,796 and £13,312 were charged to Subhead A4 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 £19,675 and £13,745 were charged to Subhead A6 in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association, respectively (S.14/1/72).

£54,460 was received in respect of fees (Revenue Stamps) for the use of vehicle plates under the Road Traffic Acts.

Compensation and legal costs totalling £720,457 and ranging from £12 to £69,522 was paid in one hundred and thirty eight cases in respect of claims for personal injuries resulting from accidents involving Garda vehicles (S.13/18/56, S.16/1/67).

Payments totalling £713,640 and ranging from £46 to £375,000 were made in twenty eight instances, where civil actions were taken against the state arising from actions taken by Gardai in the performance of their duties (S.13/18/56, S.13/14/76).

Payments totalling £127,953 and ranging from £2,376 to £63,000 were made in respect of claims arising out of injuries received by eight Gardai while on duty (S.13/18/56, S.13/14/76).

Payments of £11,585, £9,000 and £7,895 were made to three civilians in respect of injuries received as a result of accidents on Garda premises (S.13/18/56, S.13/14/76).

Garda transport was made available to Prisons personnel to convey prisoners to Court, etc., without charge.

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment (S.4/17/63).

Air Corps helicopters and aircraft were availed of by Garda personnel during 1992 without payment.

The Department of Justice permitted those members of the Defence Forces serving overseas to use the satellite phone facilities of the Garda Síochána wherever possible, without charge.

A sum of £41,771 was charged to Subhead A1 in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors (E.145/6/80).

A sum of £37,455 was charged to Subhead A1 in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £19,495 was charged to Subhead A1 in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Medical Aid Society (S.13/34/30).

A sum of £19,495 was charged to Subhead A1 in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Benevolent Society (S.13/34/80).

GARDA SÍOCHÁNA REWARD FUND 1992

The following statement shows the total receipts proper to the Fund for the year 1992, the amount of payments in that period and the balance of the Fund at 31st December, 1992.

	£
Balance brought forward on 1st January, 1992	44,779
Receipts for year ended 31st December, 1992	<u>15,573</u>
	60,352
Payments for year ended 31st December, 1991	8,288
Balance on 31st December, 1992	<u>£52,064</u>

The receipts into the Fund for the year amounted to £15,573 as shown hereunder:-

	£
Receipts from disciplinary measures	7,282
Revenue Rewards	6,418
Fishery Rewards	1,873
	<u>£15,573</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th April, 1993

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

PRISONS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, 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 detentior, for probation and welfare services; and for payment of a grant-in-aid.

Service	Estimate Provision		Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) Than Provided £'000
ADMINISTRATION				
A.1.- Salaries, Wages and Allowances				
<i>Original</i>	£57,589,000			
<i>Supplementary</i>	<u>4,052,000</u>	61,641	60,307	1,334
A.2.- Travel and Subsistence				
<i>Original</i>	£705,000			
<i>Less Supplementary</i>	<u>100,000</u>	605	621	(16)
A.3.- Incidental Expenses				
<i>Original</i>	£1,698,000			
<i>Supplementary</i>	<u>196,000</u>	1,894	1,697	197
A.4.- Postal and Telecommunications Services				
<i>Original</i>	£392,000			
<i>Supplementary</i>	<u>180,000</u>	572	500	72
A.5.- Office Machinery and Other Office Supplies				
<i>Original</i>	£451,000			
<i>Supplementary</i>	<u>45,000</u>	496	485	11
OTHER SERVICES				
B.- Buildings and Equipment				
<i>Original</i>	£10,115,000			
<i>Less Supplementary</i>	<u>500,000</u>	9,615	9,455	160
C.- Prison Services, etc.		7,637	7,714	(77)
D.- Manufacturing Department and Farm		500	403	97
E.1.- Probation and Welfare Services - Salaries, Wages and Allowances				
<i>Original</i>	£4,999,000			
<i>Less Supplementary</i>	<u>166,000</u>	4,833	4,765	68
E.2.- Probation and Welfare Services - Operating Expenses				
<i>Original</i>	£682,000			
<i>Supplementary</i>	<u>95,000</u>	777	854	(77)
E.3.- Probation and Welfare Services - Services to Offenders				
<i>Original</i>	£2,399,000			
<i>Supplementary</i>	<u>174,000</u>	2,573	2,094	479
F.- Community Service Orders Scheme		545	486	59
G.- Educational Services		325	338	(13)
H.- Prison Officers Medical Aid Society (Grant-in-Aid)		226	226	-

Vote 21

£'000

£'000

£'000

Surplus of Gross
Estimate Provision
over Outturn

GROSS TOTAL

<i>Original</i>	£88,263,000			
<i>Supplementary</i>	<u>3,976,000</u>	92,239	89,945	2,294
<i>Deduct:-</i>				
				Surplus of Appropriations in Aid Realised
I.- Appropriations in Aid				
<i>Original</i>	£697,000			
<i>Supplementary</i>	<u>104,000</u>	801	884	83
NET TOTAL				Total Surplus to be Surrendered
<i>Original</i>	£87,566,000			
<i>Supplementary</i>	<u>3,872,000</u>	91,438	89,061	2,377

ACTUAL SURPLUS TO BE SURRENDERED:-	£2,376,846
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Estimated daily average number of prisoners	2,193
Actual daily average number of prisoners	2,193

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum of £2,085,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).
- A.3.- The saving was mainly due to the expenditure on staff training and development and compensation, advertising and miscellaneous being less than anticipated.
- A.4.- The saving was mainly attributed to telephone services. Expenditure is dependent on the level of usage and is difficult to estimate accurately.
- D.- The saving arose because various projects that had been planned went ahead more slowly than had been envisaged, notably at Wheatfield, Mountjoy and Arbour Hill.
- E.1.- In addition to the amount expended under this subhead a sum of £78,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).
- E.2.- The excess was due mainly to additional travel and subsistence costs arising from an increased volume of court-related work and to certain equipment requirements being greater than anticipated.
- E.3.- The saving arose in respect of certain community-related projects and because certain building related costs were less than anticipated.
- F.- The saving was due mainly to certain equipment requirements being less than anticipated.

Vote 21

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)			
<i>Original</i>	£420,000		
<i>Supplementary</i>	<u>49,000</u>	469,000	523,497
2. European Social Fund			
<i>Original</i>	£80,000		
<i>Supplementary</i>	<u>55,000</u>	135,000	134,415
3. Miscellaneous		<u>197,000</u>	<u>226,291</u>
TOTAL			
<i>Original</i>	£697,000		
<i>Supplementary</i>	<u>104,000</u>	<u>£801,000</u>	<u>£884,201</u>

1. The excess occurred because of sustained high levels of production in many of the large workshops, notably Mountjoy and Arbour Hill.
2. The amount of £0.134m received from the ESF and shown as appropriations-in-aid was included in the recorded expenditure from subheads A.1. and C in 1992, and subheads A and E in 1991 and 1989.
3. Receipts under this heading were greater than anticipated.

MULTI-ANNUAL CAPITAL COMMITMENTS

1992 Expenditure

£000
6,592

1993 Commitments

£000
750

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	26,867	83	-	-
Overtime and extra attendance	13,784,193	2,287	1,333	30,592
Shift and roster allowances	6,040,164	2,113	-	-
Miscellaneous	4,419,273	2,325	1	7,892
Total extra remuneration	24,270,497	*	*	30,592

* These columns have not been completed as the information would not be meaningful in the case of the Justice group of Votes because a number of employees are included in all four categories.

NOTES

Compensation of £18,200 and £8,000 was paid to a Garda and an Army Corporal respectively, in respect of injuries received while on duty in a prison (S.13/18/56).

Payments totalling £99,847 and ranging from £268 to £31,858 were made in relation to claims arising out of injuries received by nineteen prisoners (S.13/4/89, S.13/18/56).

Payments totalling £143,329 and ranging from £300 to £88,473 were made in respect of claims arising out of injuries received by thirteen Prison Officers while on duty (S.13/18/56, S.13/4/89).

Compensation of £6,363, £3,926 and £1,648 was paid to three civilians in respect of damage to their vehicles, and for personal injuries received following collisions with prison service vehicles (S.13/18/56).

Compensation and legal costs amounting to £19,522 were paid to a civilian in respect of an injury received while assisting prison staff (S.13/18/56).

Compensation and legal costs amounting to £11,155 were paid to a civilian in respect of injuries received while employed in a prison (S.13/18/56).

Compensation and legal costs amounting to £12,364 were paid to a civilian in respect of a case of wrongful detention (S.13/18/56).

Compensation and legal costs amounting to £7,390 were paid to a civilian following an assault by a prisoner, who was on accompanied temporary release from a prison (S.13/18/56).

Compensation and legal costs of £13,960, £6,864 and £6,207 were paid in respect of claims arising out of the deaths of three prisoners while in prison (S.13/18/56).

Garda transport was availed of by prison personnel to convey prisoners to Court etc., without payment.

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th April, 1993

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

P.L.McDONNELL
Ard-Reachteaire Cuntas agus Ciste

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1992

	Agriculture £	Other Industries £	Total £		Agriculture £	Other Industries £	Total £
Stock in hand on 1st Jan.	76,055	720,006	796,061	Sales	52,979	462,426	515,405
Purchases	44,715	346,165	390,880	* Stock in hand on 31st Dec.	75,348	707,217	782,565
Profit	7,557	103,472	111,029	Write-off	-	-	-
	<u>£128,327</u>	<u>£1,169,643</u>	<u>£1,297,970</u>		<u>£128,327</u>	<u>£1,169,643</u>	<u>£1,297,970</u>

* Materials, £232,893; Manufactured Goods, £43,600; Tools etc., £506,072.

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£		£
Amount due in respect of purchases as at 1st Jan., 1992	38,804	Amount due in respect of sales as at 1st January, 1992	53,625
Purchases during year ended 31st December, 1992	<u>390,880</u>	Sales during year ended 31st December, 1992	<u>515,405</u>
	429,684		569,030
* Amount due in respect of purchases as at 31st Dec. 1992	<u>27,078</u>	** Amount due in respect of sales as at 31st December, 1992	<u>45,533</u>
Expenditure from Subhead D. as per Appropriation Account	<u>£402,606</u>	Receipts under Subhead I.1. as per Appropriation Account	<u>£523,497</u>

* Viz. - Public Departments, £12,189; Other persons, £14,889

** Viz. - Public Departments, £12,817; Other persons, £32,716.

T. DALTON
Accounting Officer

COURTS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£12,780,000		
<i>Less Supplementary</i>	<u>510,000</u>	12,270	12,142
A.2.- Travel and Subsistence			
<i>Original</i>	£847,000		
<i>Supplementary</i>	<u>222,000</u>	1,069	1,011
A.3.- Incidental Expenses			
<i>Original</i>	£253,000		
<i>Supplementary</i>	<u>624,000</u>	877	830
A.4.- Postal and Telecommunications Services			
<i>Original</i>	£839,000		
<i>Less Supplementary</i>	<u>85,000</u>	754	794
A.5.- Office Machinery and other Office Supplies			
		527	573
OTHER SERVICE			
B. - Courthouses		2,296	2,036
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£17,542,000		
<i>Supplementary</i>	<u>251,000</u>	17,793	17,386
<i>Deduct:-</i>			
C.- Appropriations in Aid			
<i>Original</i>	£967,000		
<i>Supplementary</i>	<u>250,000</u>	1,217	1,321
NET TOTAL			Surplus of Appropriations in Aid Realised
<i>Original</i>	£16,575,000		
<i>Supplementary</i>	<u>1,000</u>	16,576	16,065
			Total Surplus to be Surrendered
			511

ACTUAL SURPLUS TO BE SURRENDERED:-	£510,724
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Vote 22

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
	£	£
Courts, etc., Fees	10,000,000	10,293,826
Court Percentages (Cash)	60,000	19,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum of £303,000 was received from the Vote for increases in Remuneration and Pensions (No. 44).
- A.2.- A saving arose as expenditure on travel and subsistence did not materialise to the extent anticipated particularly in the final quarter of 1992.
- A.3.- The incidental expenses involve a large number of miscellaneous items which are difficult to estimate accurately.
- A.4.- The excess was mainly attributed to telephone services. Expenditure is dependent on the level of usage and is difficult to forecast.
- A.5.- The level of expenditure on photocopying and on other office supplies was higher than anticipated.
- B.- The saving arose because maintenance work on the Dublin Courts was not as extensive as anticipated and also because the expenditure incurred on courthouse capital projects was less than anticipated.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Fines			
	<i>Original</i>		
	<i>Supplementary</i>		
	£799,000		
	<u>212,000</u>	1,011,000	1,068,976
2. Fees			
	<i>Original</i>		
	<i>Supplementary</i>		
	£120,000		
	<u>38,000</u>	158,000	211,717
3. Miscellaneous		<u>48,000</u>	<u>40,497</u>
TOTAL			
	<i>Original</i>		
	<i>Supplementary</i>		
	£967,000		
	<u>250,000</u>	<u>£1,217,000</u>	<u>£1,321,190</u>

1. This item, which represents money collected on foot of fines imposed by the Courts is difficult to estimate accurately.
2. The level of receipts from the Office of the General Solicitor for Minors and Wards of Court was higher than anticipated.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	113,533	128	1	5,097
Overtime and extra attendance	242,387	329	3	5,692
Shift and roster allowances	-	-	-	-
Miscellaneous	15,073	69	-	-
Total extra remuneration	370,993	*	*	5,692

* - These columns have not been completed as the information would not be meaningful in the case of the Justice group of Votes because a number of employees are included in each category.

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th April, 1993

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	8,649	8,368	281
A.2.- Travel and Subsistence	10	9	1
A.3.- Incidental Expenses	599	529	70
A.4.- Postal and Telecommunications Services	371	461	(90)
A.5.- Office Machinery and Other Office Supplies	1,216	617	599
A.6.- Office Premises Expenses	420	609	(189)
A.7.- Consultancy Services	40	17	23
			Surplus to be Surrendered
TOTAL	11,305	10,610	695

ACTUAL SURPLUS TO BE SURRENDERED:-	£694,760
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
	£	£
Registry Fees (cash)	11,900,000	12,273,024
Registry of Deeds Fees (cash)	1,200,000	642,778

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- The saving was due to the fact that the cost of compensation claims was less than anticipated.
- A.4.- The excess arose because expenditure was greater than anticipated due to a higher level of activity.
- A.5.- The saving was due to the fact that spending on computerisation was less than anticipated. Planned extension of the computerisation programme in the Land Registry was delayed because of structural and wiring problems in the Chancery Street buildings.
- A.6.- The excess was due to the cost of fitting out newly acquired storage space for the Registries. The cost of £285,000 associated with this work had not been included in the 1992 Estimates.
- A.7.- The cost of consultancy services were less than anticipated.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	33,090	42	-	-
Overtime and extra attendance	499,701	354	9	6,316
Shift and roster allowances	-	-	-	-
Miscellaneous	9,437	58	-	-
Total extra remuneration	542,228	*	9	6,316

* Column has not been completed as the information would not be meaningful as some employees are included in each category.

NOTES

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

Registry of Deeds Fees: £769,330

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
29th April, 1993

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	127	128	(1)
A.2.- Travel and Subsistence	1	-	1
A.3.- Incidental Expenses	6	5	1
A.4.- Postal and Telecommunications Services	9	6	3
A.5.- Office Premises Expenses	9	11	(2)
TOTAL	152	150	2
			Surplus to be Surrendered
ACTUAL SURPLUS TO BE SURRENDERED:-			£1,737

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividends £133

NOTE

A.1.- In addition to the amount expended under this subhead a sum of £5,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Overtime and extra attendance	1,890	6	-	-

ANTOINETTE DORIS
Accounting Officer
OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
30th April, 1993

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

ENVIRONMENT

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Environment, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants including certain grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	<i>£15,500,000</i>		
<i>Less Supplementary</i>	<u><i>355,000</i></u>	15,145	15,168 (23)
A.2.- Travel and Subsistence	1,554	1,620	(66)
A.3.- Incidental Expenses	1,065	874	191
A.4.- Postal and Telecommunications Services	1,652	1,611	41
A.5.- Office Machinery and other Office Supplies	1,879	1,857	22
A.6.- Office Premises Expenses	970	1,162	(192)
A.7.- Consultancy Services	255	216	39
HOUSING			
B.1.- Local Authority and Social Housing Programmes			
<i>Original</i>	<i>£48,295,000</i>		
<i>Less Supplementary</i>	<u><i>2,250,000</i></u>	46,045	46,195 (150)
B.2.- Private Housing Grants and Subsidies, etc.			
<i>Original</i>	<i>£14,450,000</i>		
<i>Supplementary</i>	<u><i>800,000</i></u>	15,250	14,855 395
B.3.- Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly	2,000	2,000	-
B.4.- Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes (<i>National Lottery Funded</i>)	500	500	-
ROADS			
C.1.- Road Works Grants			
<i>Original</i>	<i>£261,480,000</i>		
<i>Supplementary</i>	<u><i>6,000,000</i></u>	267,480	267,480 -
C.2.- Local Improvements Scheme	2,500	2,500	-
C.3.- Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles			
<i>Original</i>	<i>£11,300,000</i>		
<i>Supplementary</i>	<u><i>1,400,000</i></u>	12,700	12,700 -
C.4.- Other Roads Related Services	557	553	4
ENVIRONMENT			
D.1.- Grants for Public Water Supply and Sewerage Schemes etc., and for Contributions to Group Water Supply Schemes			
	72,500	72,502	(2)
D.2.- Group Water Supply and Sewerage Grants	2,000	2,000	-

Vote 25

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
D.3.- Environmental and Related Services			
<i>Original</i>	£1,650,000		
<i>Less Supplementary</i>	<u>250,000</u>		
	1,400	1,232	168
D.4.- Research, Analytical and Related Services, etc.	3,380	3,390	(10)
D.5.- Environmental Protection Agency			
<i>Original</i>	£710,000		
<i>Less Supplementary</i>	<u>50,000</u>		
	660	618	42
RATE SUPPORT GRANT			
E. - Grants in Relief of Rates, etc.	168,750	168,750	-
OTHER SERVICES			
F.1.- Fire and Emergency Services	4,230	4,272	(42)
F.2.- Grant-in-Aid Fund for Local Authority Library Service (<i>National Lottery Funded</i>)	2,000	1,700	300
F.3.- Grant-in-Aid Fund for Amenity Projects and Recreational Facilities (<i>National Lottery Funded</i>)	4,000	3,429	571
F.4.- Grant-in-Aid Fund for Provision and Renovation of Swimming Pools (<i>National Lottery Funded</i>)	1,000	267	733
F.5.- Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services			
<i>Original</i>	£1,885,000		
<i>Less Supplementary</i>	<u>220,000</u>		
	1,665	1,765	(100)
F.6.- Recoupment of Expenditure on foot of Certain Malicious Injuries	300	474	(174)
F.7.- Register of Electors	873	873	-
F.8.- An Bord Pleanála	1,661	1,735	(74)
F.9.- National Safety Council	400	400	-
F.10.- Miscellaneous Services			
<i>Original</i>	£381,000		
<i>Less Supplementary</i>	<u>25,000</u>		
	356	318	38
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£629,677,000		
<i>Supplementary</i>	<u>5,050,000</u>		
	634,727	633,016	1,711
<i>Deduct :-</i>			
G. - Appropriations- in- Aid			Surplus of Appropriations in Aid Realised
<i>Original</i>	£9,533,000		
<i>Less Supplementary</i>	<u>1,250,000</u>		
	8,283	8,952	(669)
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	£620,144,000		
<i>Supplementary</i>	<u>6,300,000</u>		
	626,444	624,064	2,380

ACTUAL SURPLUS TO BE SURRENDERED:-	£2,379,447
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- D.3.- Claims for recoupment of expenses in relation to the preparation of certain Water Quality Management Plans were not as high as expected.
- D.5.- The Environmental Protection Agency was not formally established in 1992 but certain payments were made from the Subhead in respect of the EC STRIDE initiative, etc.
- F.2.- Expenditure on library projects was lower than anticipated.
- F.3.- Claims for payment of grants were less than anticipated.
- F.4.- One major local authority project did not commence during the year as expected.
- F.5., F.6.- Claims from local authorities were higher than anticipated.
- F.10.- Savings arose on An Foras Forbartha pension provision and the Local Government Boundary Advisory Committee was not established.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Fees payable by Local Authorities, etc., for audit of their Accounts		1,200,000	1,341,957
2. Inspection fees in respect of the scheme of structural guarantees for new houses		500,000	559,276
3. Fees payable by applicants for driving tests			
	<i>Original</i> £2,750,000		
	<i>Supplementary</i> 400,000	3,150,000	3,315,348
4. Receipt from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (Social Welfare Act, 1952) (No.11 of 1952) (Section 40)		433,000	446,000
5. Recoupment from the EC of part cost of grants for rural water schemes in certain less favoured areas (Subheads D.1. and D.2.)		800,000	757,582
6. Receipt from the Custom House Docks Development Authority under the Urban Renewal Act, 1986 (No. 19 of 1986)			
	<i>Original</i> £3,000,000		
	<i>Less Supplementary</i> 1,650,000	1,350,000	1,350,000
7. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EC		850,000	1,182,006
		<u>£8,283,000</u>	<u>£8,952,169</u>

- 1.- Receipts in respect of Audit Fees included arrears from earlier years.
- 2.- The number of houses registered with the Scheme was greater than anticipated.
- 3.- The number of driving test applications was greater than anticipated.
- 5.- Receipts are related to expenditure incurred on relevant schemes.
- 7.- Extra receipts were received in respect of the sale of a site at Baldonnel (proposed National Toxic Waste Centre) and superannuation related contributions following the finalisation of the ERU pension scheme.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	120,734	179	2	5,537
Overtime and extra attendance	341,218	282	7	8,183
Shift and roster allowances etc.	23,046	34	-	-
Miscellaneous	15,275	49	-	-
Total extra remuneration	500,273	544	9	8,183

NOTES

1. In addition to the amount expended from this Vote, a sum of £751,562 received from the Vote for Increases in Remuneration and Pensions (No. 44), was spent on salaries, wages and allowances under subheads A.1. (£474,091), C.3. (£133,000), C.4. (£6,870), D.4. (£71,400), F.7. (£13,000), F.8. (£48,000) and F.9. (£5,201).
2. As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £382,649 was included in the Estimate for 1992.
3. A total of £298,966 was charged to Subhead A.1. in respect of staff assigned to An Bord Pleanála (£63,100); the Rent Tribunal (£59,028); the Fire Services Council (£100,581) and the National Safety Council (Water Safety Division) (£76,257), respectively.
4. A total of £6,792 was expended in connection with legal actions (compensation for injury claims) taken against the Department by a member and ex-member of staff.
5. The outturn shown in subheads C.1., D.1., D.3. and D.5. includes expenditure in respect of activities co-financed from the European Regional Development Fund.
6. Up to 31 December 1992, House Improvement Grants totalling £201,753 (£1,200 in 1992) were paid to applicants who had been found to be ineligible after grant approval was given. These payments were made under Section 38 of the Housing Act, 1966 with the sanction of the Minister for Finance (S.74/27/85).

**GRANT-IN-AID FUND FOR THE TASK FORCE ON SPECIAL HOUSING AID
FOR THE ELDERLY, ETC.**

Account of Receipts and Payments in the year Ended 31st December, 1992

Receipts	£	Payments	£
Balance at 1st January, 1992	208,612	Expenditure (<i>see Schedule</i>)	2,202,331
Grant-in-Aid: Special Housing Aid for the Elderly (Subhead B.3.)	2,000,000	Balance at 31st December, 1992	6,281
	<u>£2,208,612</u>		<u>£2,208,612</u>

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, etc.

Payments in the year Ended 31st December, 1992

<i>Payee</i>	<i>Amount</i> £	<i>Amount</i> £
Health Boards:		
Eastern Health Board	367,000	
Southern Health Board	251,500	
Western Health Board	343,000	
North-Western Health Board	266,000	
North-Eastern Health Board	407,000	
Midland Health Board	195,000	
South-Eastern Health Board	199,000	
Mid-Western Health Board	<u>163,000</u>	
Sub-Total		2,191,500
Others:		
Peter Hanlon/Newtown Developments Ltd.	9,675	
Michael Regan	<u>1,156</u>	
Sub-Total		<u>10,831</u>
TOTAL		<u>£2,202,331</u>

**GRANT-IN-AID FUND FOR COMMUNAL FACILITIES IN VOLUNTARY HOUSING
SCHEMES
(NATIONAL LOTTERY FUNDED)
Account of Receipts and Payments in the year Ended 31st December, 1992**

Receipts	£	Payments	£
Grant-in-Aid: Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	500,000	Expenditure (<i>see Schedule</i>)	500,000
.		Balance at 31 December, 1992	NIL
	<u>£500,000</u>		<u>£500,000</u>

**SCHEDULE
GRANT-IN-AID FUND FOR COMMUNAL FACILITIES IN VOLUNTARY HOUSING SCHEMES
Payments in the year Ended 31st December, 1992**

Local Authority	Project	Amount £
Cavan County Council	St. Vincent de Paul, River Street, Cavan	14,000
Clare County Council	Respond, Drumbiggle, Ennis	8,000
Cork County Council	Mallow Sheltered Care Ltd., Summerhill, Mallow	34,000
Kilkenny County Council	Graiguenamanagh Elderly Association, Gahan House, High St., Graiguenamanagh	18,000
Limerick County Council	Limerick Church Housing Co., Embury Close, Adare.	27,000
Mayo County Council	Knock Shrine Association, Eskermorilly, Knock	12,458
Offaly County Council	Mid Offaly Housing Association, Mount Bolus, Tullamore	22,000
Tipperary (S.R.) County Council	Carrick-on-Suir Social Services Ltd.	48,000
Wexford County Council	Respond, Westlands Estate, Wexford	88,542
Wicklow County Council	Carnew Community Care, Gorey Rd., Carnew	30,000
Cork Corporation	Abbeyfield (Cork) Ltd, Curraheen Rd., Cork	16,000
Dublin Corporation	Poor Servants of the Mother of God, Edenmore, Raheny.	100,000
Waterford Corporation	OASIS, Morrison's Rd., Waterford	22,000
	Hugh Gore Institute, Cathedral Sq., Waterford	48,000
Dun Laoghaire Corporation	St. Vincent de Paul, Tivoli Rd., Dun Laoghaire	12,000
	TOTAL	<u>£500,000</u>

**GRANT-IN-AID FUND FOR LOCAL AUTHORITY LIBRARY SERVICE
(NATIONAL LOTTERY FUNDED)
Account of Receipts and Payments in the year ended 31st December, 1992**

Receipts		Payments	
	£		£
Balance at 1st January, 1992	68,519	Expenditure (<i>see Schedule</i>)	1,768,519
Grant-in-Aid: Local Authority Library Service (Subhead F.2.)	1,700,000	Balance at 31 December, 1992	NIL
	<u>£1,768,519</u>		<u>£1,768,519</u>

**SCHEDULE
GRANT-IN-AID FUND FOR LOCAL AUTHORITY LIBRARY SERVICE
Payments In Year Ended 31st December, 1992**

Library Authority	Project	Amount £
Cavan County Council	Bailieborough Branch Library	15,074
	Library Vans	481
Carlow County Council	Muinebheag Branch Library	71,008
	Library Delivery Van	35,977
Clare County Council	Ennis, Shannon and Newmarket-on-Fergus Libraries	14,891
	Killaloe Branch Library	82,500
Cork County Council	Clonakilty Library and Books	12,581
Cork Corporation	Douglas Library	11,860
Donegal County Council	Library Vans	1,693
Dublin County Council	Blanchardstown, Rathbeale, Cumberland House, Castletymon and Ballyroan Libraries and Mobile Libraries	135,384
	Dublin Corporation	Ilac, Finglas, Donaghmede and Marlboro Street Libraries
	Mobile Library	3,745
Dun Laoghaire Corporation	Dalkey Library and Books	20,422
Galway County Council	Hynes Building, Island House and City Libraries and Library Vans.	92,593
	Tuam Branch Library	60,855
Kerry County Council	Tralee Library and Books	13,657
Kildare County Council	Maynooth and Celbridge Libraries	9,077
Kilkenny County Council	Graiguenamanagh Books, Loughboy and John's Quay Libraries	17,922
Laois County Council	Portlaoise Branch Library	228,500
	Bookstock	50,000
Leitrim County Council	Carrick-on-Shannon and Drumshanbo Libraries and Book Loans	7,338

Vote 25

<i>Library Authority</i>	<i>Project</i>	<i>Amount £</i>
Limerick County Council	Library Delivery Van	36,873
	Mobile Library	75,688
Limerick Corporation	Granary and City Libraries	78,648
Longford County Council	Longford and Granard Libraries	8,574
Louth County Council	Computerisation	5,286
	Dundalk Branch Library (Bookstock and Construction)	285,000
Meath County Council	Athboy and Dunboyne Libraries	4,739
Monaghan County Council	Library Delivery Van	35,977
	Castleblaney and Monaghan Libraries and Mobile Libraries	6,270
Offaly County Council	Ferbane and Clara Libraries and Bookstock	21,029
Tipperary Joint Library Council	Thurles Library	8,500
Tipperary (NR) County Council	Roscrea and Clonmel Libraries	16,364
Tipperary (SR) County Council	Clonmel Library	26,696
Waterford County Council	Lismore Library	32,035
	Tramore Library and Book Loan	16,132
Westmeath County Council	Athlone Library	2,250
Wexford County Council	Library Headquarters	31,002
Wicklow County Council	Enniskerry Library	4,417
An Comhairle Leabharlanna		2,500
		<u>£1,768,519</u>

GRANT-IN-AID FUND FOR AMENITY PROJECTS AND RECREATIONAL FACILITIES

(NATIONAL LOTTERY FUNDED)

Account of Receipts and Payments in the year ended 31st December, 1992

Receipts	£	Payments	£
Balance at 1st January, 1992		Expenditure (<i>see Schedule</i>)	
1988 Scheme	84,530	1988 Scheme	4,062
		1990 Scheme	654,213
		1991 Scheme	2,775,084
Grant-in-Aid: Amenity Projects and Recreational Facilities (Subhead F.3.)	3,429,297	Balance at 31st December, 1992	80,468
	<u>£3,513,827</u>		<u>£3,513,827</u>

SCHEDULE

GRANT-IN-AID FUND FOR AMENITY PROJECTS AND RECREATIONAL FACILITIES

Payments in the year ended 31st December, 1992

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Carlow County Council	Old Carlow Society, Town Hall, Carlow	2,000
	St Mullins Muintir Na Tire	5,000
	Hacketstown Church of Ireland	5,000
	McGrath Memorial Hall, Bagenalstown	3,000
	St Fiac's Hall Committee	5,000
	Borris Vocational School Parents Association	3,000
	Borris Development Group	2,300
	Tullow Community School Parents Council	3,000
	Carlow / Graiguecullen Sub-Aqua Club	3,000
	Grange G.A.A. Club	3,000
	Rathvilly G.A.A. Club	3,000
	Town Celtic A.F.C., Carlow	150
	Tullow Canoe Club	2,000
	Carlow Lawn Tennis Club	3,000
	Carlow Rowing Club	5,000
	Kilbride G.F.C.	5,000
	Eire Og	5,000
Cavan County Council	*Arva Development Association	3,000
	St. Mary's Community Centre Committee, Tierworker	3,000
	Cross Community Committee	3,000
	Lower Lavey Community Centre Committee	2,000

Vote 25

Local Authority	Project	Amount £	
Cavan County Council (Cont'd)	Kingscourt Community Centre Sports Club	5,000	
	Shannon Gaels G.F.C.	3,000	
	Knockbride G.F.C. Development Committee	5,000	
	Lacken Celtic G.F.C.	4,000	
	County Cavan Rugby Football Club	2,000	
	Bailieborough Community School Parents Association	3,000	
	St. Mary's G.A.A. Club, Swanlinbar	3,000	
	Comafean G.F.C.	4,000	
	Mullahoran Handball Club	2,000	
	Drumalee Community Development Park Committee	3,000	
	St. Aidan's G.F.C. Templeport	5,000	
	Kiladallen G.A.A.	2,000	
	Kingscourt Stars G.F.C.	5,000	
	Ballyhaise Village Improvement Committee	4,000	
	Clare County Council	*Cooraclare Community Centre	10,000
*Clooney G.A.A.		10,000	
Cranny Development Association		2,086	
Feakle Community Association		4,000	
Kilmurry McMahon Community Centre Committee		5,000	
Kilmurry Ibrickane Committee, Mullagh		5,000	
Kilrush Youth Centre		6,000	
Shannon Banks Scout Hall Committee		2,000	
Ennis Arts Festival Ltd.		1,000	
Bodyke G.A.A. Field Development		3,000	
Kilmurry Ibrickane GAA Club		4,000	
Shanahan-McNamara Memorial G.A.A. Park Committee		5,000	
Miltown Malbay, St. Joseph's G.A.A. Club		5,000	
Marian Athletic Club		1,000	
Cross G.A.A. Club		5,000	
Cahercon Parents Council		2,000	
Dr Daly Memorial Park Development Committee, Tulla		5,000	
Kilmaley and District Anglers Association		24	
Cork County Council		**St Colman's Cathedral, Cobh	3,577
		*Lisgoold/Leamlara Community Centre	8,000
	*Togher Athletic Club	3,125	
	*Killavullen G.A.A.	5,000	
	*Freemount Community Council	10,000	
	*St Colmans Cathedral	4,423	
	Douglas Hall A.F.C.	4,000	
	Kinsale G.A.A.	2,000	
	College Corinthians A.F.C.	5,000	
	Crosshaven A.F.C.	4,000	

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Cork County Council (Cont'd)	Ballinacurra G.A.A.	5,000
	Lisgoold I.C.A.	500
	Youghal Sea Anglers Club	2,000
	Kinsale Union of Parishes	5,000
	Cumann Peile Gleann Meaghair	5,000
	Temple United A.F.C.	4,000
	Erins Own G.A.A. Club	5,000
	Little Island Scouts	3,000
	Carrigaline G.A.A.	5,000
	Ringaskiddy Community Centre	2,000
	St Colman's Scout Unit, Cobh	1,000
	Bandon Community Co-Op	2,000
	Ballinlough Anglers Club Limited	2,000
	Bantry Bay Sailing Club	2,000
	An Oige Cape Clear	2,000
	Dunmanway Pitch and Putt Club	3,000
	Skibbereen and West Carbery Golf Club	2,000
	Argideen Vale Lawn Tennis and Croquet Club	1,000
	Clonakilty G.A.A. Club	5,000
	Clonakilty Rugby Club	5,000
	Dohenys G.A.A. Club	2,000
	Drimoleague - Clann na nGael G.A.A. Club	3,000
	Gamish G.A.A. Club	4,000
	Bantry 1796 French Armada Trust Ltd	4,000
	Cape Clear - Coiste an Dulra	2,000
	Clonakilty Enterprise Board	6,000
	Ballyclough Community Centre	3,000
	Buttevant Muintir Community Council Limited	4,000
	Dromahane Tennis Club	3,000
	Hazlewood Pitch and Putt Club	2,000
	Shanballymore G.A.A.	4,000
	Banteer Sports Association	3,000
Dromina Community Council	4,000	
Freemount Community Council	4,000	
James O'Keefe Institute, Newmarket	3,000	
Kanturk Golf Club, Fairy Hill	5,000	
Meelin G.A.A. Club	4,000	
Milford G.A.A.	4,000	
Ballygiblin G.A.A. Club	4,000	
Ballygiblin Heritage Society Ltd.	3,000	
Kildorrery Hurling and Football Club	4,000	

Vote 25

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Cork County Council (Cont'd)	Mitchelstown G.A.A. Club	3,000
	Mitchelstown Pitch and Putt Club	2,000
	Ballyhooly Hall Committee	3,000
	Bartlemy Parish Hall Committee	3,000
	Millstreet G.A.A. Club	5,000
Donegal County Council	*Naomh Ultan G.F.C.	4,000
	*Inver Community Development Co-op	5,000
	*Keadue Rovers F.C.	875
	*Mary from Dungloe	5,000
	*Kincasslagh, St. Mary's Hall	3,500
	*Arranmore Angling Club	1,500
	Scoil Naomh Duigh, Annagry, Letterkenny	300
	Dunfanaghy Tidy Towns Committee	3,000
	Community Centre, Ardara	6,500
	Meentauaden N.S. Management Committee, Ardara	500
	Inniskeel House (Northern Ireland Childrens Holiday Scheme)	10,000
	Creelough Tidy Town	2,500
	Gartan Outdoor Education Centre	2,000
	Fanad Development Association	3,000
	Buncrana Football Committee	3,000
	Carndonagh GAA Club	4,000
	St Bridget's Youth Club, Clonmany	4,000
	Culdaff Football Club	3,000
	Urris GAA Club	3,000
	Rashenny Football Club	4,000
	Lifford Youth Club	2,000
	19th Donegal (Lifford/Clonleigh) Scout Group	1,000
	Raphoe Amateur Boxing Club	4,000
	St. Eunans Development Project Committee	5,000
	Bonagee United Football Club	4,000
	Robert Emmets G.A.A. Club, Castlefin	5,000
	Lifford Athletic Club	5,000
	Twin Towns Pitch and Putt	2,085
	6th Donegal (Stranorlar) Scout Group	5,000
	Assaroe Lake and Leisure Development Committee	5,000
	Aodh Rua G.A.A. Club, Ballyshannon	4,000
	Donegal Bay Sub-Aqua Club	3,000
Donegal Town Basketball Club	2,000	
Assaroe Heights Residents Association, Ballyshannon	2,000	
Four Masters G.A.A. Club, Donegal Town	5,000	
St. Nauls Junior Band, Keelogs, Inver	1,000	

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Dublin County Council	*Brookfield Community Centre Limited	1,540
	*Rolestown Community Council, Swords	1,000
	*Tallaght A.R.C.H. Club	30,000
	*Swords Art Centre	81
	*Swords Youth Centre	540
	*2nd S.A.I. Sea Scouts, Skerries	10,000
	*Howth Scout Group	2,968
	*Loughshinney and District Residents Association	2,000
	*Neilstown Family Resource Centre Clondalkin	700
	*Balbriggan Athletic Club	2,000
	*Balbriggan Tennis Club	2,000
	*Ballybrack Athletic Club	40,000
	*Broadford Rovers	8,000
	*Clondalkin Sports and Leisure Centre	10,000
	*Shankill Tennis Club	5,000
	Trackside Tennis Club, Baldoyle	4,000
	*Trackside Tennis Club, Baldoyle	15,000
	*Verona Football Club	969
	*Kingswood Tennis Club, Tallaght	7,500
	Dom Marmion Society, Dundrum	20,000
	Donabate District Community Centre	3,000
	North Clondalkin Community Development Programme	1,457
	Quarryvale Residents Association, Clondalkin	5,000
	Sandyford Community Association	4,000
	St. Margaret's Community Development Trust	2,000
	Tallaght Welfare Society	9,940
	Tymon Bawn Community Association, Tallaght	10,000
	168th CBSI, Tymon North, Tallaght	2,000
	176th Scout Unit, CBSI, Bohernabreena	2,000
	24th CBSI, Tallaght	4,000
	Balally Players, Dundrum	1,000
	Ballybrack Playschool	8,000
	CYMS, Loughshinny, Skerries	1,871
	Catholic Youth Council (Ronanstown Youth Service)	5,000
	Clonsilla Historical Society, Blanchardstown	3,000
	Howth Sea Angling Club	5,000
	Kilnamanagh Family Recreation Centre Limited	10,000
	Liscarne Youth Club, Clondalkin	3,000
	Stillorgan Celtic A.F.C.	5,000
	St. Laurence's Community Centre, Kilmacud	1,000
	St. Mark's F.C., Clondalkin	1,500
	St. Mary's Secondary School, Baldoyle	8,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>	
Dublin County Council (Cont'd)	Tallaght Travellers Project	1,255	
	Balbriggan Tennis Club	4,000	
	Coolmine R.F.C.	6,000	
	Coolmine Sports Complex	5,000	
	Fingal Ravens G.F.C., St. Margarets	2,000	
	Greenhill Boys 1967	10,000	
	Innisfail G.A.A. Club, Balgriffin	5,000	
	Naomh Olaf G.A.A. Club, Stillorgan	8,000	
	Rush Athletic	4,000	
	Skerries Town Football Club	4,000	
	Wanderers G.A.A. Club, Ballyboden	10,000	
	Whitechurch Basketball Association	910	
	164th Unit CBSI, Brackenstown, Swords	1,893	
	Dodder Valley Group	1,000	
	Black Raven Pipe Band, Lusk	1,000	
	Glencullen Y.C.	1,379	
	Kano Judo Club, Tallaght	2,000	
	Naul Senior Citizens Committee	2,000	
	Palmerstown Table Tennis Club	340	
	Rush Sailing Club	2,000	
	Faugh's G.A.A. Club	10,000	
	Galway County Council	*Loughrea Athletic Club	10,000
		*Duniry Field Development Committee	10,000
*Milltown G.A.A. Club		3,500	
Ballinasloe 850th Celebrations		17,500	
Kilconly/Kilbannon Community Residents Association		4,000	
Kilbegnel/Ballinakill Historical Society		4,000	
Cloonfad and District Gun Club		3,000	
St. Brendan's Boxing Club		4,000	
Derrymullen Handball Club		4,000	
Tuam Boxing		5,000	
Ross Errily Sports Centre, Headford		8,000	
Ballinasloe Town A.F.C.		4,000	
St. Paul's Secondary School, Oughterard		4,000	
Annaghdown G.A.A. Club		4,000	
Trustees Killyan Sportsfield		3,000	
Moylough Sportsfield Committee		3,000	
Tuam Stadium Development Association		5,000	
Headford Community Pitch Development Committee		3,000	
Cortoon Village Committee		2,000	
Athenry Anglers		5,000	

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Kerry Council Council	*Luane Rangers G.A.A.	6,000
	*Kildreelig Project Limited	6,000
	St. Brendan's Community Centre Committee	2,000
	Cumann Iosaf, Balloonagh, Tralee	5,000
	Rathmore Community Centre Committee	3,000
	Tarbert Bridewell Restoration Group	4,000
	St. Columba's Co-Op Society Limited, Kilflynn	2,000
	Parents Council "St. Oliver's" National School	2,000
	Ballybunion I.C.A.	1,000
	Milltown Community Council	5,000
	Ballyheigue G.A.A. Club	5,000
	Riocht Athletic Club	4,000
	Beaufort G.A.A. Club	4,000
	Milltown/Castlemaire G.A.A. Club	5,000
	Na Gael G.A.A. Club	5,000
	Asdee G.A.A. Club	4,000
	Castleisland Community Pitch and Putt and Tennis	4,000
	Cordal Community Development Committee	4,000
	Ballymacelligott G.A.A. Club	2,000
	Gneeveguilla G.A.A. Club	10,000
	St. Agatha's G.A.A. Club	3,000
	Derrynane G.A.A. Club	10,000
	Ballymacelligott Handball Club	8,000
	Cumann Realt na Mara G.A.A. Club, Cromane	4,000
	Tralee Sailing Club	4,000
	Renard G.A.A. Club	4,000
	Killeentierna Cemetery Restoration Committee	2,000
Templeno Community Centre Committee	3,000	
Killarney Gleneagle Concert Band	5,000	
Kildare County Council	**Athy Fishing Stands	485
	*Kill G.A.A. Club	10,000
	*Lullymore Tourism Association	5,000
	Care of the Aged Committee, Naas	2,000
	St. Conleth's Parish, Newbridge	10,000
	Newbridge Community Brass and Reed Band	2,000
	The Moat Club, Naas	5,000
	Curragh Rugby Football Club	4,000
	Cappagh G.A.A. Club	4,000
	Ardclough G.A.A. Club	4,000
	Castle Villa A.F.C., Castledermot	4,000
	Raheens G.F.C.	4,000
	Allenwood G.F.C.	3,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Kildare County Council (Cont'd)	Rheban G.F.C.	5,000
	Naas Hockey Club	4,000
	St. Laurence's G.F.C.	5,000
Kilkenny County Council	Coolagh Pattern Committee	5,000
	Dungarvan Community Hall Committee	5,000
	Johnswell Development, Johnswell	5,000
	Kilkenny Bridge Centre Limited	3,000
	Clara G.A.A. Club	5,000
	Kilkenny City A.F.C.	4,410
	Thomastown G.A.A. Club	5,000
	Black and Whites G.A.A. Club	5,000
	Johnstown Sportsfield Committee	3,000
	Rower-Inistioge G.A.A. Club, Inistioge, Kilkenny	5,000
	Carrigeen G.A.A. Club	5,000
	O'Loughlin Gaels G.A.A., Hebron Road	5,000
	Pollrone Quay Development Group	5,000
	Graiguenamanagh Development Association	1,000
Laois County Council	*Clonanny Development Association	1,000
	*Debbicott Residents Association, Mountmellick	1,000
	*Knockmay Community Centre Committee, Portlaoise	6,000
	*Vicarstown Canal Development Association	2,000
	Donaghmore Museum Committee	2,000
	Ballyroan Community Hall Association	2,000
	Abbeyleix C.Y. Parish Hall	10,000
	Knock Community Hall Committee	2,000
	Shanahoe Community Hall	2,000
	Heath G.A.A. Development Committee	4,000
	St. Aongus Club	2,000
	Fr. Breen Park Development Committee	3,000
	CYMS Committee	4,000
	Mountmellick Macra na Feirme	2,000
	Sliabh Bloom G.A.A. Club	2,000
	Portarlinton G.A.A.	5,000
	Kilcavan G.A.A.	3,000
	Abbeyleix C. of I. Youth Club	500
	Stradbally G.A.A. Club	4,000
	Ballacolla Tidy Towns	2,000
Knockmay Community Centre Committee	4,000	
Beladd Residents Association	1,000	

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Leitrim County Council	Allen Gaels G.A.A. Club, Drumshanbo	3,000
	Drumreilly G.A.A. Club	1,000
	Sean O'Heslin G.A.A. Club, Ballinamore	2,000
	Kinlough Development Association	3,000
	Bee Park Development Committee	2,000
	Kilclare Development Association	3,000
	Manorhamilton Community Council	4,000
	Lough Allen Region Community Development	2,000
	Leitrim Church Committee	4,000
	Drumkeeran Community Council	5,000
	Leitrim Town Development Association	3,000
	Tullaghan Parish Council	2,000
	Rossinver Amenities Project Committee	2,000
	Newtowngore Development Association	2,000
	Dromod Development Association	2,000
	Drumsna Development Committee	2,000
	Leitrim Village Tidy Towns Committee	1,000
	Ballinamore Tidy Towns	1,000
	Ballinamore Foroige Club	1,000
	Limerick County Council	*Murroe Community Council
*Newcastle West Brass and Reed Band		220
*St. Mary's Athletic Club, Rathkeale		3,000
*Ahane/Castleconnell Club		5,000
*Athea Community Centre		267
Adare Tidy Town Association		1,000
Adare G.A.A. Club		2,000
Anglesboro Residents Association		500
Reilig Mhuire Maintenance Committee		500
Abbeyfeale Rugby Football Club		2,000
Ardpatrick Community Council		2,000
Askeaton Swimming Club		1,000
Ashling/Annacotty F.C.		4,000
Abbeyfeale Community Centre Committee		2,000
Askeaton/Ballysteen G.A.A. Club		2,000
Ballingarry G.A.A. Club		2,000
Ballingarry Hall Committee		1,000
Broadford Community Council		1,000
Bruree/Rockhill Development Association		2,000
Staker Wallace G.A.A. Club		3,000
Caherline G.A.A. Club	4,000	
Cappagh Handball Club	500	
Cappamore Development Association	3,000	

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Limerick County Council (Cont'd)	Carrickerry Community Centre Committee	2,000
	Breska Rovers A.F.C. Clarina	1,000
	Coolyroe Sports Complex, Kilmeeady	2,000
	Croagh Community Council	1,000
	I.C.A. Guild, Croom	500
	Croom - St. Aonghus' 37th Limerick (Scouts)	1,000
	Doon Community Council	4,000
	Dromcollogher Community Hall Committee	2,000
	Dromin Community Council	2,000
	Effin G.A.A. Club	2,000
	Effin/Garrienderk Community Council	1,000
	Feenagh Community Council	400
	Feenagh Tidy Towns Committee	300
	Feoghanagh/Castlemahon Youth Club	1,000
	Foynes St. Senan's G.A.A. Club	2,000
	Foynes and District Community	2,000
	Fairyfield Residents Association	1,000
	Galbally Handball Club	2,000
	Galbally Community Council	3,000
	Galbally Tidy Towns Committee	1,000
	Glenbrohane Community Association	500
	Glenroe Hall Committee	500
	Glin Heritage Committee	2,000
	Kilfinane Tennis Club	2,000
	Kilfinane Sportsfield Committee	2,000
	Killeedy G.A.A. Club	1,000
	Killeedy Community Council	2,000
	Knockaderry/Clouncagh Community Council	1,000
	Knockaderry G.A.A. Club	1,000
	Knockfierna Folklore/Heritage Group	1,000
	Loughhill Community Development Association	1,000
	Manister Community Centre Committee	5,000
	Newcastle West Famine Cemetery Committee	88
	Newcastle West Parish Hall Committee	500
	Newcastle West Area School of Music Committee	500
	Newcastle West and District Brass and Reed Band	2,000
	Pallaskenry Community Council Limited	1,000
	Rathkeale Boxing Club	2,000
	Rathkeale Soccer Club (A.F.C.)	3,000
	Rathkeale Brass Band	2,000
Old I.R.A. Committee	2,000	

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>	
Longford County Council	*Annagh Lake Development Committee	5,000	
	*Shroid Slashers G.A.A. Club	5,000	
	*Loughree Community Projects Association, Lanesboro	12,280	
	Ballycloughan and Carrickboy Development Committee	2,000	
	Clonbroney Pastoral Council	10,000	
	Loughree Sub Aqua Club	15,000	
	Annagh Swimming Pool Committee	5,000	
	Carrickedmond G.A.A. - Squash Clubs	7,000	
	Clonguish G.A.A. Club	10,000	
	Kenagh G.A.A. Club	5,000	
	Abbeyshrule Royal Canal Amenity Group	5,000	
	Abbeyderg Restoration Committee	5,000	
	Colmcille Development Committee	5,000	
	Louth County Council	*St. Joseph's Youth Group, Dundalk	500
		*Rock Celtic, Blackrock	1,644
Collon Church of Ireland		1,000	
Knockbridge Tidy Towns Committee		2,000	
Dun Lughaidh Parents Association Committee		3,000	
Dromiskin Tidy Towns		1,000	
Colaiste Ris		5,000	
Lannleire G.F.C.		4,000	
Annaghminnon Rovers G.F.C.		3,000	
Dundalk Schoolboys Minor League		1,500	
Roche Emmets G.F.C. Football		2,000	
Blackrock Board Sailing Association		1,500	
Holy Family Boxing Club		1,000	
Drogheda Boys F.C.		1,000	
Drogheda and District Football Association		1,000	
St. Brides G.F.C.	2,000		
Mayo County Council	*Westport Sports Complex	5,000	
	*Moy Davitts G.A.A. Club	2,000	
	*Ardnaree Sarsfield G.A.A.	6,000	
	*Islandeady Community Council	1,730	
	*Breaffy G.A.A. Club	4,000	
	Parke Community Council	6,000	
	Roundforth Community Centre	1,440	
	Shrule Community Hall Committee	2,500	
	Parents Comm. 7th Mayo (Foxford) Scout Group	4,000	
	Bohola Community Centre Committee	4,000	
	Tiernaur Hall Repair Committee	2,000	
	Bonniconlon G.A.A.	3,000	
Moygownagh Community Care	1,000		

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>	
Mayo County Council (Cont'd)	Mayo Branch Irish Pre-School Playgroups Association	3,000	
	Castlebar Lawn Tennis Club	5,000	
	Mulranny Golf Club	3,000	
	Ballyhaunis Boxing Club	3,000	
	Ballycastle Athletics Club	1,000	
	Ballina Stephenites, Sports and Social Club	3,000	
	Lacken G.A.A. Club	1,000	
	Ballina Rugby Football Club	3,000	
	St. Anne's Boxing Club, Westport	3,000	
	Grainne Uaile Sub Aqua Club	1,000	
	Ballyglass Association Football and Community Social Club	5,000	
	Castlebar Athletic Club	3,000	
	Achill Sub-Aqua Search and Cliff Rescue Unit	3,114	
	Keenagh Pitch Development Association	2,000	
	Newport Handball/Racquetball Club, Newport	2,000	
	Islandeady G.A.A. Club	3,000	
	Ardagh G.A.A. Club	3,000	
	Neale G.A.A. Club	5,000	
	Claremorris Athletic Club	4,000	
	Inishturk Community Council	3,000	
	Louisburgh Town Park Committee	4,000	
	Cuslough Community Council, Liscarney, Westport	2,000	
	Kilkeeran Residents Association	2,000	
	Mayo County Council with Louisburgh Development Committee	1,500	
	Meath County Council	*Monkstown Cemetery Committee	1,000
		*Skryne G.F.C.	2,000
		Drumree G.A.A. Community Centre	10,000
St. Peter's G.A.A. Club, Dunboyne		5,000	
Drumconrath G.A.A. Club		2,000	
Curraha Tennis Club		2,000	
Simonstown Gaels G.F.C.		10,000	
Carnaross G.F.C.		4,000	
Longwood G.A.A. Club		5,000	
Moynalty Tennis Club		3,000	
Enfield G.A.A. Club		5,000	
Kells Tennis Club		4,000	
Kildalkey Park Committee		3,000	
Trim Pitch and Putt Club		500	
Ratoath G.A.A. Club		5,000	
Trim Twinning Committee		300	
Kentstown/Seneschalstown Accordion Band		4,000	
Ashbourne Players		2,000	

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Meath County Council (Cont'd)	O'Carolan Harp Committee	1,000
Monaghan County Council	Aughnamullen Community Centre Committee	3,000
	Clones Community Centre	2,000
	Bawn Rural Development Association	1,500
	Doohamlet Community Hall Committee	5,000
	Crematrin G.F.C.	3,000
	Oram G.F.C.	3,000
	Sean MacDiarmada G.F.C.	5,000
	Blackhill G.F.C.	3,000
	Monaghan Rugby Football Club	5,000
	Aghaboy Community Association	5,000
	Corduff G.F.C.	5,000
	Magheracloone Mitchels G.F.C.	5,000
	Tyholland Community Sports Complex Association	5,000
	Eire Og G.F.C.	5,000
	Latton O'Raghallaigh G.F.C.	3,500
	Hollywood Development Committee	2,000
	Ardaghey Foroige Club	1,500
	Mulladuff Residents Association	2,000
	Inniskeen Tidy Towns Committee	2,000
Offaly County Council	*Banagher Sub-Aqua Club	2,000
	*Doon G.A.A.	3,000
	Ballycumber Community Centre	4,000
	Clonbullogue Parish Council	4,000
	Croghan Community Hall Committee	4,000
	Dunkerrin Community Centre Committee	2,000
	Kilmurray Community Centre Committee	1,000
	Clara Musical Society and Tops	4,000
	Offaly West Enterprise Society	10,000
	Tullamore - Colmcilles Pipe Band	2,000
	Ballycommon G.A.A. Club	2,000
	Clara Swimming Pool	2,000
	Gracefield G.A.A. Club	5,000
	Killeigh G.A.A. Development Club	4,000
	Mucklagh G.A.A. and Mucklagh N.S.	2,000
	Tubber N.S. Board of Management	2,000
	Clara Tidy Towns	2,000
	St. Manchans Restoration Committee	2,000
	Rhode - Clonin Residents Association	3,000
	Walsh Island Community Committee	2,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Roscommon County Council	Cloonycolgan Community Centre Committee	2,000
	Four-Mile-House Parish Council	3,000
	Convent of Mercy Primary School Roscommon	500
	Eire Og G.A.A. Club	5,000
	Castlerea Golf Club	6,000
	Four Roads (Tisrara) Community Sports Park	5,000
	Roscommon Under Water Search and Rescue Unit	3,000
	St. Comans Handball Club	1,700
	Roscommon Junior Chamber	1,000
	Cavetown Residents Development Company Limited	3,000
	Keadue Tidy Town and O'Carolan Development Association	5,000
	Cloontuskert Cemetery Committee	1,500
	Sligo County Council	Ransboro Church Council
The Heritage Centre Committee		3,000
Ballinacarrow Community Centre Committee		3,000
Markievicz Unemployed Centre		500
Banada Community Centre		2,000
St. Nathy's Community Centre		500
Kilmactigue Community Centre		4,000
The Yeats Society (Sligo) Limited		2,000
Trustees and Committee of St. Brigid's Hall, Tubbercurry		2,000
Gallagher House, Tubbercurry		1,000
Sooey Community Centre		2,000
Riverstown Community Hall		3,000
Killaville Céili House Committee		1,000
St. Michael's Community Park Development Committee		4,000
Ballymote Handball Club		3,000
St. Mary's G.A.A. Club		5,000
Summerhill College Swimming Pool		5,000
St. Nathy's Boxing Club, Tubbercurry		3,000
Tourlestrane G.A.A. Club		3,000
Cloonloo Development Association		500
Keash Community Development Association		1,000
Markievicz Park Development Committee		15,000
Curry Community Development Committee		4,000
Tipperary N.R. County Council	*Ballinderry Sports Field	10,000
	*Knockshegowna G.A.A. Club	6,000
	*Borrisoleigh Town Park Limited	8,000
	*Moycarkey-Borris G.A.A. Club	2,000
	*Nenagh Bridge Club	4,000
	*Birdhill Development and Environment Association	2,000
	Aglish Community Hall Committee	2,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>	
Tipperary N.R. County Council (Cont'd)	Ballina/Boher Tourism Development Association	2,000	
	Church of Ireland Social Club - Borrisokane	6,000	
	Knockshegowna/Ballingarry Community Committee	4,000	
	Portroe G.A.A. Club	3,000	
	Roscrea Town A.F.C. Limited	3,000	
	Templederry Kenyons G.A.A. Club	4,000	
	Thurles Clay Pigeon Club	4,000	
	Toomevara G.A.A. Club	6,000	
	Upperchurch and Drombane G.A.A. Club	3,000	
	County Camogie Board, The Ragg Playing Field	2,000	
	Roscrea Round Tower Development Committee	5,000	
	Kilruane Field Development Committee	2,000	
	Tipperary N.R. County Council - Public Convenience at Ballina	3,000	
	Lakeside Pitch and Putt Club	2,000	
	Our Lady's Secondary School, Templemore	1,000	
	Templemore Community Training Development Centre	5,000	
	St. Paul's Playground Committee, Nenagh	2,000	
	Birdhill Development and Environment Association	2,000	
	Tipperary S.R. County Council	Glengoole Community Association Hall	6,000
		Gortnahoe Community Association	8,000
New Inn Community Council		4,000	
SS Peter and Paul's Parish Development Committee		6,000	
South Tipperary Branch National Council for the Blind		3,000	
Banna Cluain Meala		2,000	
Boy Scouts Ardfinnan		2,000	
Castleview Lawn Tennis Club		5,000	
Clerihan Community Council		2,000	
Hillview Sports Club, Clonmel		5,000	
Arravale Rovers Hurling and Football Club		6,000	
Kilfeacle and District Rugby Football Club		4,000	
Knockavilla-Donaskeigh Kickhams G.A.A. Club		4,000	
Ballingarry Parish Field Committee		5,000	
Waterford County Council		Colligan and Emmets Hurling and Football Club	4,000
	Butlerstown G.A.A. and Tennis Club	3,000	
	St. Patrick's Parish Hall, Tallow	3,000	
	Ballinroad Soccer Club	4,000	
	Dunmore East Woods and Parks Committee	4,000	
	Modeligo Community Sportsfield Committee	3,000	
	Cunnigar Pitch and Putt Club	2,000	
Cappoquin and District Day Care Centre	2,000		

Vote 25

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Westmeath County Council	*Cullion Hurling Club	5,000
	*Multyfamham Tidy Town Committee	1,000
	Mullingar Employment Action Group	5,000
	Kilbeggan Harbour Development Committee	4,000
	St. James Hall Committee, Kilbeggan	5,000
	Athlone Gymnastics Club	5,000
	Moate Community Centre Committee	5,000
	Multyfamham Children's and Youth Services Committee	2,000
	Dean Crowe Hall Committee, Athlone	5,000
	Mullingar Town Band	3,000
	Kilbeggan Pitch and Putt Club	2,500
	Athlone Sub-Aqua Club	5,000
	Milltown G.A.A.	5,000
	Mullingar Town A.F.C.	5,000
	Maryland G.A.A. Club	4,000
	St. Joseph's School, Rochfortbridge	3,000
	Athlone G.A.A. Club	5,000
	Ennell Court Residents Association	1,000
	One Mile and Arcadia Crescent Residents Association	1,000
	The Elms Residents Association	1,000
	Bloomfield Drive Residents Association	1,000
	Beechpark West/Ardilaun Residents Association	1,000
	Athlone U.D.C.	100,000
Wexford County Council	*Avondale Residents Association, Wexford	700
	*Our Lady's Island Community Development Project	40,000
	*Ballymore/Moyglass/St. Fintan's G.A.A. Club	6,000
	*Tagoat Community Council	1,500
	The Ballagh Community Centre	2,000
	St. Aidan's Hall Committee	7,000
	Monageer Community Hall and Amenities	5,000
	Davidstown Development Association	5,000
	Curracloe Centre - Curracloe Village	3,000
	New Ross Boat Club	5,000
	Glenbrien National School	3,000
	Kilmore Quay Community Development Association	8,000
	Killinick Pony Club	1,000
	Wexford Cot Sailing Club	2,000
	Sacra Cor Amateur Boxing Club	3,000
	Kilmyshall Handball Club	2,000
	Wexford Pigeon Club	3,000
Town Celtic F.C.	3,000	
St. Mary's Rosslare G.A.A. Club	5,000	

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>	
Wexford County Council (Cont'd)	North End United A.F.C.	3,000	
	Barntown Handball Club	2,000	
	Rathgarouge/Cushintown G.A.A. Club	10,000	
	Clongeen G.A.A. Club	5,000	
	Bannow/Ballymitty G.A.A. Club	5,000	
Wicklow County Council	*Little Bray Community Centre, Fassaroe	5,240	
	*Greystones Lawn Tennis Club	14,300	
	Arklow Adult Literacy Scheme	1,000	
	Enniskerry Community Youth and Sports Centre	449	
	Wolfe Tone and District Youth Club	5,000	
	C.B.S.I. (5th Wicklow) Kilcoole	2,000	
	5th Wicklow Sea Scouts, Bray	3,000	
	Rathdrum Rural Districts Pipe Band	2,000	
	Presentation College, Bray	10,000	
	Arklow Town A.F.C.	5,000	
	Ballymoney G.A.A. Club	5,000	
	Greystones Bridge Centre Limited	4,000	
	Wicklow Sub-Aqua/Rowing Club	4,000	
	Kiltegan G.A.A. Club	5,000	
	Greystones Bowling Club	3,000	
	Knockananna G.F.C.	5,000	
	Eire Og/Greystones G.A.A.	4,000	
	Enniskerry G.A.A. Club	8,000	
	Cork Corporation	*Mahon Community Association	19,792
		*Brian Dillons Boxing Club	4,000
Churchfield/Gurrabraher Community Association		8,000	
Radio Regional Hospital		2,000	
Canon Horgan Youth Centre		2,000	
Ballinlough Community Association		1,500	
Ogra Chorcaí		5,000	
Cork Deaf Enterprises		5,000	
Cork Arts and Theatre Club		3,000	
Togher Scout Centre		7,000	
Tramore Athletic		5,000	
Highfield R.F.C.		3,000	
Casement Celtic A.F.C.		15,000	
Blackrock National Hurling Club		10,000	
Bishopstown G.A.A. Club		5,000	
St. Vincents G.A.A. Club		5,000	
Neptune Basketball Club		2,940	
Douglas Community School		4,000	
Cork County Cricket Club		880	

Vote 25

Local Authority	Project	Amount £
Cork Corporation (Cont'd)	Nemo Rangers G.A.A. Club	10,000
	St. Anne's Pitch and Putt Club	3,000
	Cork Heritage Park	10,000
Dublin Corporation	*Glenhill Community Association	3,000
	*St. Matthew's Social Services Centre	5,000
	*Ballyfermot Resource Centre	8,700
	*Greenfield Park Residents Hall	10,000
	*Darndale Community Centre	9,055
	*St. Paul's Community Centre, Blackhall Place	15,000
	*Grange Woodbine Residents Association Limited, Raheny	1,104
	*Stella Maris Rowing Club, Ringsend	1,000
	*1st Dublin C.B.S.I. Marino	20,300
	*St. Mary's Youth Club, Ballyfermot	200
	*Bru Crumlin	3,500
	*9th/10th C.B.S.I. Aughrim Street	3,792
	*Belvedere Youth Club	5,000
	*1st Dublin (L.H.O.) Scout Group, Ballygall Road East	3,000
	*Cabra West Youth Services	2,800
	*Glin Court, Bonnybrook	893
	*Edenmore Park, Raheny	20,000
	*Bonnybrook Enterprise Action Group	15,490
	Ballygall Community Services Council	5,000
	Cherry Orchard Community Association	8,900
	Community Pre-School Playgroup Federation	3,943
	Finglas Council of Social Services	1,073
	Grange/Woodbine Residents Association	6,000
	Kimmage/Crumlin Community Association	5,000
	Northside Centre for the Unemployed	6,000
	St. Helena's Resource Centre	3,000
	Catholic Young Men's Society	10,000
	James Joyce Cultural Centre	6,000
	Parish of St. John the Baptist, Clontarf	4,000
	St. John Vienney Parish, Artane	8,000
	108th Rivermount Scout Unit, Finglas	3,000
	177th Scout Unit, Ballymun	4,000
	Belvedere Youth Club Development Trust	15,000
Benmadigan United Football Club	4,000	
Metropolitan Harriers A.C.	5,000	
Northside and District Racing Pigeon Club	1,500	
St. Pappin's Youth Centre	15,000	
St. Paul's Artane F.C.	10,000	
Ventry Park Youth Club Cabra West	2,500	

Vote 25

Local Authority	Project	Amount £	
Dublin Corporation (Cont'd)	Whitehall Rangers Football Club	6,000	
	44th/93rd C.B.S.I., Crumlin	2,000	
	Crumlin Community Band	4,000	
	Drimnagh Amateur Boxing and Physical Culture Club	5,000	
	Na Fianna G.A.A. Club, Glasnevin	6,000	
	St. Laurence O'Toole G.A.A. Club	15,000	
	St. Michan's Viking Gym, Buckingham Street	5,000	
	Dublin Corporation	3,157	
	Rathgar Community Tennis Club	12,000	
	Riversdale Sports Club, Ballymun	5,000	
	Rockfield Lawn Tennis Club, Artane	4,000	
	Whitehall Community Project Committee	4,000	
	Mercy College, Coolock	10,000	
	Cross and Passion College, Drumcondra	10,000	
	St. Pauls' College, Raheny	5,000	
	Terenure College Lake Restoration Committee	17,000	
	Dublin Corporation	200,000	
	Dun Laoghaire Corporation	*Curragh Sub-Aqua Club	550
		*St. Joseph's F.C. Glasthule	450
*St. Joseph's Boys F.C., Sallynoggin		2,500	
*Carraig Tennis Club, Blackrock		2,300	
Maritime Museum		5,000	
Newtown Park Lands		10,000	
Ballybrack Village		5,000	
Mountwood and Fitzgerald Park Resource Centre		6,000	
46th Glasthule Scout Group		10,000	
St. Dominic Savio Youth Club		4,000	
Monkstown Hockey Club		5,000	
Galway Corporation	Dun Laoghaire Heritage Project	5,000	
	Galway City Gym	5,000	
	Galway Youth Theatre	3,000	
	Salthill Devon F.C.	5,000	
	Mervue United A.F.C.	8,000	
Limerick Corporation	Mervue G.A.A. Club	8,000	
	Saint Mary's Girls and Boys Pipe Band	1,000	
	Parents Council/Board of Management, St. Kierans N.S.	4,000	
	The Irish Girl Guides	3,000	
Waterford Corporation	Limerick City Youth Pipe Band	1,000	
	*Butler Community Centre	10,000	
	*Waterford Boat Club	19,493	
	*Ursuline Convent	20,000	
	St. Paul's Community Council	5,000	

Vote 25

Local Authority	Project	Amount £
Waterford Corporation (Cont'd)	Waterpark Rugby Football Club	5,000
	CYMS Rugby Football Club	5,000
	Tycor Football Club	5,000
	Hibernian F.C.	8,000
	Waterford Badminton Club	2,000
	Ballygunner Cemetery Committee	<u>3,000</u>
	Total	<u>£3,433,359</u>

**=Allocations made under the 1988 Scheme, paid in 1992

*=Allocations made under 1990 Scheme, paid in 1992

All other entries relate to allocations made in 1991 and paid in 1992

GRANT-IN-AID FUND FOR PROVISION AND RENOVATION OF SWIMMING POOLS

NATIONAL LOTTERY FUNDED

Account of Receipts and Payments in the year ended 31st December, 1992

Receipts	£	Payments	£
Grant-in-Aid: Provision and Renovation of Swimming Pools (Subhead F.4.)	267,153	Expenditure (<i>see Schedule</i>)	267,153
	<u>£267,153</u>		<u>£267,153</u>

SCHEDULE

GRANT-IN-AID FUND FOR PROVISION AND RENOVATION OF SWIMMING POOLS

Payments In Year Ended 31st December, 1992

<i>Local Authority</i>	<i>Swimming Pool</i>	<i>Amount £</i>
Mayo County Council	Ballina	78,750
Letterkenny Urban District Council	Letterkenny	86,685
Wexford Corporation	Ferrybank	5,000
Fermoy Urban District Council	Fermoy	17,113
Nenagh Urban District Council	Nenagh	<u>79,605</u>
	Total	<u>£267,153</u>

BRENDAN O'DONOGHUE
Accounting Officer,
DEPARTMENT OF THE ENVIRONMENT
6th April, 1993

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts are correct, subject to the observations in my report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

**MULTI-ANNUAL CAPITAL COMMITMENTS
(Projects costing £10 million or more)**

1.WATER/SEWERAGE PROJECTS

Project	Cumulative amount spent up to 31st December 1991 £'000	Amount spent in 1992 £'000	Amount to be met in subsequent years £'000
Ballymore Eustace Water Scheme	11,009	1,206	5,877
Castletroy Sewerage Scheme	3,220	4,312	3,408*
Killybegs Water Scheme	6,717	3,008	3,238

* - Includes £1.65m to be provided by the Industrial Development Authority

2.ROAD PROJECTS

Bunratty By-Pass	11,900	2,447	1,200
Cahir By-Pass	11,110	540	45
Clonee By-Pass	6,187	5,000	50
Cork-Mallow Road (Stage 2)	22,890	10,000	10,012
Dunkettle/Carrigtwohill	4,159	4,500	33,574
Dunleer By-Pass	9,855	10,500	6,500
Glanmire By-Pass (Cork)	31,020	3,500	-
Glenmore/New Ross	10,260	2,988	525
Longford By-Pass	335	3,037	6,717
Lucan/Kilcock	7,976	9,747	41,768
Mullingar By-Pass	3,062	5,000	10,421
Navan Road	30,000	2,981	1,000

Project	Cumulative amount spent up to 31st December 1991 £'000	Amount spent in 1992 £'000	Amount to be met in subsequent years £'000
Newbridge/Kilcullen By-Pass	20,160	16,109	19,656
Newtown Mountkennedy By-Pass	14,690	-	200
Northern Cross Route (Dublin)	3,493	6,165	41,137
Portlaoise By-Pass	2,514	4,327	23,355
Shankill/Bray By-Pass	17,980	2,532	3,000
Southern Ring Road 1 (Cork)	21,090	3,408	10,598
Western Parkway (Dublin)	44,670	1,070	2,150

OFFICE OF THE MINISTER FOR EDUCATION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office and for payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	16,917	16,814	103
A.2.- Travel and Subsistence	1,373	1,340	33
A.3.- Incidental Expenses	406	477	(71)
A.4.- Postal and Telecommunications Services	1,437	1,500	(63)
A.5.- Office Machinery and other Office Supplies	2,019	1,839	180
A.6.- Office Premises Expenses	584	587	(3)
A.7.- Consultancy Services	392	264	128
OTHER SERVICES			
B.1.- Grant-in-Aid Fund for General Expenses of Adult Education Organisations	244	244	-
B.2.- Transport Services			
<i>Original</i>	<i>£33,520,000</i>		
<i>Supplementary</i>	<i><u>902,000</u></i>	34,422	34,332
			90
B.3.- International Activities	505	475	30
B.4.- International Activities (<i>National Lottery Funded</i>)	831	738	93
B.5.- Research and Development Activities	600	571	29
B.6.- Teachers' Centres	284	420	(136)
B.7.- Expenses of National Council for Curriculum and Assessment	425	405	20
B.8.- Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	45	45	-
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>)			
<i>Original</i>	<i>£16,111,000</i>		
<i>Supplementary</i>	<i><u>300,000</u></i>	16,411	16,411
			-
B.10.- Grants for the provision of Recreational Facilities (<i>National Lottery Funded</i>)	251	135	116
B.11.- Grants for the provision of Major Sports Facilities (<i>National Lottery Funded</i>)			
<i>Original</i>	<i>£4,500,000</i>		
<i>Less Supplementary</i>	<i><u>400,000</u></i>	4,100	4,100
			-
B.12.- Grants to Colleges providing Courses in Irish (<i>National Lottery Funded</i>)	430	473	(43)
B.13.- Publications in Irish (<i>National Lottery Funded</i>)	771	682	89

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
B.14.- Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid) (<i>National Lottery Funded</i>)	707	687	20
B.15.- Royal Irish Academy of Music - General Expenses (Grant-in-Aid) (<i>National Lottery Funded</i>)	864	864	-
B.16.- Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (<i>National Lottery Funded</i>)			
<i>Original</i>	£56,000		
<i>Supplementary</i>	<u>450,000</u>	506	506
B.17.- E.C. Lingua Programme	1	1	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£83,273,000	84,525	615
<i>Supplementary</i>	<u>1,252,000</u>	83,910	
Deduct:-			Deficiency in Appropriations in Aid Realised
C.- Appropriations in Aid	537	516	21
NET TOTAL			Net Surplus to be Surrendered
<i>Original</i>	£82,736,000	83,988	594
<i>Supplementary</i>	<u>1,252,000</u>	83,394	
ACTUAL SURPLUS TO BE SURRENDERED:-		£593,619	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead, a sum of £642,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- A.7.- The saving was due to delays in the commencement of some consultancy studies and more I.T. development work being carried out in-house than had originally been planned.
- B.3.- The saving arose mainly because the number of conferences in Ireland and visits by foreign delegations was less than anticipated.
- B.4.- Expenditure was less than anticipated because the number of exchanges under cultural agreements was less than expected and savings arose in Ireland's contribution to UNESCO due to a favourable punt/dollar exchange rate.
- B.6.- The excess was due to a change in the funding of Teachers' Centres from an imprest system to a grant system (D/Finance Ref. S.18/1/72).
- B.10.- The saving arose because voluntary organisations failed to reach the expected level of construction activity.
- B.12.- The number of students attending courses was greater than expected.
- B.13.- The saving resulted from delays in printing schedules during 1992.
- B.14.- In addition to the amount expended under this subhead, a sum of £21,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- B.15.- 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. 44).

Vote 26

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Sales of publications in Irish	140,000	81,306
2. Recoupment of certain travelling and subsistence expenses from the E.C.	94,000	48,038
3. Contributions from the E.C. for Educational Activities	231,000	214,012
4. Recoupment of salaries, etc., of officers on secondment	62,000	154,097
5. Miscellaneous	<u>10,000</u>	<u>18,559</u>
TOTAL	<u>£537,000</u>	<u>£516,012</u>

1. Payments due from the Stationery Office were delayed during the latter half of 1992.
2. The shortfall arose because of delays in recouping costs by international organisations.
3. A receipt expected in late 1992 was not received until early 1993.
4. Recoupment of salaries was greater than expected due to an increase in the number of officers on secondment.
5. Miscellaneous receipts, particularly in respect of refunds of overpayments and cancellation of out-of-date payable orders, which are difficult to estimate, were greater than expected.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	112,000	125	1	6,063
Overtime and extra attendance	618,000	283	38	12,259
Shift and roster allowances	-	-	-	-
Miscellaneous	26,000	120	-	-
Total extra remuneration	756,000	528	39	-

NOTES

Expenditure charged to Subhead A.3(3) included £165 written-off in respect of a theft from petty cash (D/Finance S18/9/92 of 29/4/92), and four ex-gratia payments amounting to £119 paid to officers who sustained injuries in the course of their work (E109/83/67).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £627,000 was included in the estimate for 1992.

MULTI-ANNUAL CAPITAL COMMITMENTS

	Recreational Facilities Scheme Subhead B.10.	Major Sports Facilities Subhead B.11	Total
	£	£	£
Expenditure in 1992	135,035	4,100,000	4,235,035
Legally enforceable commitments to be met in subsequent years	378,971	8,697,000	9,075,971

EC FUNDING

The agencies below received £38,200 from the European Commission in 1992 to assist in the set-up costs of the Lingua programme:-

	£
Institiúid Teangeolaíocht Éireann	28,200
Youth Exchange Bureau	<u>10,000</u>
Total	38,200

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1992

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1992</i>	<i>Total Expenditure to 31st December, 1992</i>
Special Education Review Committee	1991	£12,186	£14,976

D.J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
30 Aibreán, 1993

I have examined the above Account and the appended Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

Vote 26

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION
Capital Account for the year ended 31st December, 1992

	£	Securities £	Cash £
<i>Balances on 1st January, 1992</i>			2,177
6.5% Exchequer Stock, 2000/2005	32,447		
7% National Loan, 1987/92	960		
7.25% E.S.B. Stock, 1988/93	6		
7.75% Capital Stock, 1997	794		
8% Capital Loan, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	129,623		
9% Capital Stock, 2006	50,834		
9.25% Exchequer Loan, 1991/96	20,198		
9.25% National Loan, 1989/94	15,640		
9.25% Capital Stock, 2003	22,362		
9.5% Conversion Bond, 1995	364		
9.75% National Development Loan, 1992/97	68,241		
11% National Loan, 1993/98	151,819		
11.75% Capital Stock, 2000	57,341		
12% Conversion Stock, 1995	45,072		
13% E.S.B. Stock, 1990/92	20,910		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	563	627,063	£2,177
		£627,063	55,116
<i>Transferred from Income Account for Investment Securities redeemed viz.,</i>			
7% National Loan, 1987/92		(960)	960
13% ESB Stock, 1990/1992		(20,910)	20,910
<i>Securities bought viz.,</i>			
9% Capital Loan, 1996		13,805	(13,671)
9.75% National Development Loan, 1992/97		15,049	(15,122)
11% National Loan, 1993/98		20,766	(20,910)
<i>Balances on 31st December, 1992</i>			
Cash for Investment			29,460
6.5% Exchequer Stock, 2000/2005	32,447		
7.25% E.S.B. Stock, 1988/93	6		
7.75% Capital Stock, 1997	794		
8% Capital Loan, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	143,428		
9% Capital Stock, 2006	50,834		
9.25% Exchequer Loan, 1991/96	20,198		
9.25% National Loan, 1989/94	15,640		
9.25% Capital Stock 2003	22,362		
9.5% Conversion Bond, 1995	364		
9.75% National Development Loan, 1992/97	83,290		
11% National Loan, 1993/98	172,585		
11.75% Capital Stock, 2000	57,341		
12% Conversion Stock, 1995	45,072		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	563	£654,813	£29,460

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 1992

<i>Fund</i>	<i>Balances on 1st January, 1992</i>	<i>Receipts, 1992</i>	<i>Total</i>	<i>Payments, 1992</i>	<i>Balances on 31st December, 1992</i>
	£	£	£	£	£
Killury or Nelan	229	234	463	-	463
Mary C.Ryan	-	92	92	92	-
H.P. Mulock	19	19	38	19	19
Carlisle and Blake	2,051	909	2,960	720	2,240
Reid Bequest					
Scheme A	254	254	508	254	254
Scheme B	1,670	724	2,394	825	1,569
Scheme C	6,000	2,289	8,289	2,000	6,289
Fr.O'Halloran	-	35	35	-	35
M.J.McEnery	427	283	710	150	560
Lismore Endowment	-	105	105	-	105
Charleville	184	184	368	-	368
Burke Memorial	80	30	110	-	110
Ciste S.A. Mhic					
Shuibhne	69	32	101	101	-
Erasmus Smith	-	53,595	53,595	53,595	-
M.A.Hardiman	3,000	4,918	7,918	2,910	5,008
TOTAL £	13,983	63,703	77,686	60,666	17,020

Payments include sums transferred to the Capital Account for investment as follows:

	£
Erasmus Smith	53,015
Reid Bequest - Scheme C	2,000
Ciste S.A. Mhic Suibhne	101
	<u>£55,116</u>

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE
EMPLOYMENT GUARANTEE FUND

	£
Balance on 1st January, 1992	40,531
Receipts from the Employment Guarantee Fund	-
	<u>40,531</u>
Payments in respect of capital grant projects for the construction of community recreational facilities	10,719
Balance on 31st December, 1992	<u>£29,812</u>

D. J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
30 Aibreán, 1993

GRANTS-IN-AID
Account of Grant-in-Aid Funds, 1992

	<i>Balance on 1st January, 1992</i>	<i>Grant- in-Aid 1992</i>	<i>Total</i>	<i>Expenditure 1992</i>	<i>Balance on 31st December, 1992</i>
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	-	244,000	244,000	244,000	-
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a)(b)	-	16,455,935	16,455,935	16,455,935	-
Fund for General Expenses of Cultural, Scientific, and Educational Organisations (a)	-	506,000	506,000	506,000	-
TOTAL	£ -	17,205,935	17,205,935	17,205,935	-

(a) Analysis of payments funded from National Lottery is included below.

(b) A sum of £45,000 from the grant-in-aid was not funded from the National Lottery. Analysis of payments making up this amount is included below.

D. J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
30 Aibreán, 1993

**ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT
EDUCATION ORGANISATIONS**

	£
Aontas	102,000
Dublin Institute for Adult Education	28,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	77,000
People's College	17,000
Reading Association of Ireland	2,000
	<u>£244,000</u>

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH AND
SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH AND SPORTS ACTIVITIES
NOT FUNDED FROM NATIONAL LOTTERY

	£
Boys' Brigade	7,750
Girls' Friendly Society	8,000
Irish Methodist Youth Department	5,000
Presbyterian Youth	14,800
YMCA	7,750
YWCA of Ireland	1,700
	<u>£45,000</u>

NATIONAL LOTTERY VOTED FUNDS
PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1992

	£
<i>Payments:-</i>	
General Expenses of Youth and Sports organisations and other Expenditure in relation to Youth and Sports Activities	16,410,935
Grants for the provision of Recreational Facilities	135,035
Grants for the provision of Major Sports Facilities	4,100,000
Cultural Activities *	5,635,263
Irish Language	1,842,419
Capital Services for Special Schools and Children in Care **	<u>516,653</u>
	£28,640,305
<i>Receipts:-</i>	-
	<u>£28,640,305</u>

* Includes payments from Vote 27 - First-level Education and Vote 29 - Third-level and Further Education

** Paid from Vote 27 - First-level Education (Subhead K.2)

D. J. THORNHILL,
Accounting Officer
AN ROINN OIDEACHAIS,
30 Aibreán, 1993

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH AND
SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH AND SPORTS ACTIVITIES

	£
Grants to Youth Organisations (see schedule A)	4,129,499
Disadvantaged Youth (see schedule B)	5,178,400
Grants to National Sports Organisations (see schedule C)	1,545,586
Grants to Vocational Education Committees	955,000
Grant to Olympic Council of Ireland	700,000
Comhairle le Leas Óige	525,100
Sports Administrators	534,505
Youth Information	495,250
Staffing and Management of Outdoor Education Centres	603,200
Payments relating to the promotional activities of Department's Sports Section	295,238
Grants for International Competition	330,136
Gaisce - President's Award Scheme	150,000
Development Officers	146,282
National Coaching and Training Centre	210,000

Vote 26

Grants to Outstanding Sportspersons	68,500	
Youth Exchange Bureau	100,000	
Institute of Leisure and Amenity Management	97,800	
Local Voluntary Youth Councils	45,000	
House of Sport	50,344	
Political Education Officers	28,000	
Sport Tourism	12,134	
Grant to Irish Golf Trust	28,415	
Co-operation North	20,000	
Ireland/UK Youth Exchange Scheme	19,000	
Contribution towards the maintenance of Morton Stadium	27,233	
International Sports Exchanges	26,164	
Ireland/France Youth Exchange Scheme	8,500	
Sports Research	8,130	
Consultancy Fees	7,302	
Safety in Sports Grounds Committee	3,967	
Other Youth Exchanges	2,500	
Miscellaneous	<u>59,750</u>	
		£16,410,935

GRANTS FOR THE PROVISION OF RECREATIONAL FACILITIES

	£	
Ballykerwick National School, Cork	5,000	
Cobh Athletic Club, Ballymore, Co. Cork	20,000	
Cullen G.A.A. Club, Co. Cork	3,570	
Castlevilla, Armagh Road, Dublin	419	
Castlepark Development Community, Kiltullagh, Co. Galway	3,500	
Loughrea Athletic Club, Co. Galway	1,282	
Galway Rowing Club	6,674	
Knockaroon Community Facility	3,007	
Belclare Community Centre, Tuam	10,000	
Carrabane Foroige Club, Co. Galway	500	
Galwegians Football Club	3,532	
Corofin G.A.A. Club	20,216	
Fr. Griffin Road Vocational School	17,287	
Tuam Golf Club, Co. Galway	10,000	
Lisheenkyle N.S., Athenry, Co. Galway	3,000	
Spiddal N.S.	1,050	
Shanagolden Community Council, Co. Limerick	3,849	
Emmet Óg Football Club, Clonee	3,300	
Ballina Athletic Club, Co. Mayo	3,760	
Julianstown Community Centre, Co. Meath	2,238	
Glenview Stars Soccer Club, Co. Sligo	250	
Lower Ormond Amenity Association, Co. Tipperary	2,101	
Manor St. John Project, Co. Waterford	500	
Horseleap/Streamstown Community Association, Co. Westmeath	<u>10,000</u>	
		£135,035

GRANTS FOR THE PROVISION OF MAJOR SPORTS FACILITIES

	£	
National Coaching and Training Centre attached to University of Limerick:		
Refurbishment	13,930	
Sports and Science Equipment	178,173	
University of Limerick (Track)	3,300	
Tullamore Harriers' Clubhouse	11,180	
Sligo Town (Swimming Pool)	185,557	
Skibberreen Sports Hall	153,991	
Clifden Community School Sports Hall	151,066	
Leisureland Complex, Galway	498,143	
Synthetic Track Adjoining UCG	786,840	
Clare Regional Youth Council	1,000	
Shannon Swimming Pool & Centre	225,000	
Bush Athletic Club, Co. Louth	100,000	
Dublin City University	500,000	
Sean Kelly Sports Centre, Co. Tipperary	25,421	
McHale Park, Co. Mayo	18,000	
Monaghan VEC & Phoenix A.C.	48,388	
Finn Valley Athletic Club, Stranorlar, Co. Donegal	25,274	
National Basketball Centre	899,072	
Ballywaltrim Hall, Co. Wicklow	1,037	
Longford Town Football Club	1,940	
Longford Golf Club	15,056	
Ballymore G.A.A.	7,700	
Mall Sports Complex, Longford	203,000	
Longford Rugby Football Club	10,000	
Longford Slashers G.A.A. Club	17,542	
Longford County Board G.A.A. - Pearse	9,390	
Mostrim Gaelic Football Club	<u>10,000</u>	
		£4,100,000

CULTURAL ACTIVITIES

	£	
Royal Irish Academy	860,000	
Royal Irish Academy of Music	864,000	
Cultural Organisations (See Schedule D)	506,000	
School of Celtic Studies of the Dublin Institute for Advanced Studies	2,416,000	
Cultural Exchanges	362,277	
UNESCO	375,885	
Grants in respect of School Libraries	<u>251,101</u>	
		£5,635,263

IRISH LANGUAGE

	£	
Institiúid Teangeolaíochta Éireann	687,000	
Publications in Irish	682,249	
Courses in Irish	<u>473,170</u>	
		<u>£1,842,419</u>
		<u>£28,123,652</u>

Vote 26

**SCHEDULE A - GRANTS TO YOUTH ORGANISATIONS
(National Lottery Funded)**

	£	
An Óige	89,700	
Catholic Boy Scouts of Ireland	260,300	
Catholic Guides of Ireland	120,200	
Catholic Youth Council	403,200	
Church of Ireland Youth Council	67,300	
Comhthreanail na nóeagrais Gaeil	5,000	
Common Training Programme	10,000	
Confederation of Peace Corps	20,400	
ECO-UNESCO Club	25,749	
Feachtas	27,500	
Federation of Irish Scout Association	10,000	
Foróige Athlone	16,300	
Foróige	750,000	
Girls' Brigade	17,525	
Irish Girl Guide	160,700	
Interculture Ireland	16,000	
Junior Chamber Ireland	11,000	
Macra Na Feirme	217,525	
National Association for Youth Drama	19,400	
National Association for Archery Clubs	12,200	
National Youth Council of Ireland	207,500	
National Youth Federation	1,069,000	
No Name Club	24,500	
Ógra Chorcaí	150,900	
Ógras	80,600	
Order of Malta Cadet Corps	21,400	
Scout Association of Ireland	193,200	
Voluntary Services International	26,500	
Young Christian Workers	45,900	
Y.M.C.A. of Ireland	<u>50,000</u>	
		<u>£4,129,499</u>

**SCHEDULE B - DISADVANTAGED YOUTH
(National Lottery Funded)**

	£
Western Health Board	2,550
Borough of Dun Laoghaire VEC	87,900
Catholic Youth Council	23,500
City of Dublin VEC	1,411,800
City of Cork VEC	252,450
City of Galway VEC	300,000
City of Limerick VEC	65,800
City of Waterford VEC	238,200
County Dublin VEC	667,300
Eastern Health Board	607,000
Midland Health Board	18,400
Mid-Western Health Board	15,400
National Association of Training Centres for travelling people	274,400
National Youth Federation	868,800
North-Eastern Health Board	4,100
North-Western Health Board	19,400
Offaly County Council	8,400
St. Angela's Convent of Mercy, Castlebar	4,100
South-Eastern Health Board	9,200
Southern Health Board	107,600

Town of Bray VEC	63,300	
Town of Tralee VEC	97,100	
Udaras na Gaeltachta	<u>31,700</u>	
		<u>£5,178,400</u>

**SCHEDULE C - GRANTS TO NATIONAL SPORTS ORGANISATIONS
(National Lottery Funded)**

	£	
Snooker Association	10,500	
Association for Adventure Sports	77,000	
Bord Lúthchleas na hÉireann	63,200	
Badminton Union of Ireland	33,500	
Comhairle Liathróid Láimhe na hÉireann	45,000	
Cumann Lúthchleas Gael	161,000	
Cumann Camógaíochta na nGael	25,000	
Equestrian Federation of Ireland	27,500	
Federation of Irish Cyclists	38,500	
Football Association of Ireland	85,000	
Golfing Union of Ireland	13,000	
Ireland Special Olympics	24,000	
Irish Amateur Boxing Association	193,545	
Irish Amateur Gymnastics Association	12,751	
Irish Amateur Rowing Union	68,000	
Irish Amateur Swimming Association	52,500	
Irish Basketball Association	47,300	
Irish Canoe Union	25,000	
Irish Cricket Union	10,000	
Irish Hockey Union	15,000	
Irish Ladies' Hockey Union	21,000	
Irish Judo Association	10,400	
Irish Mini-Sport Movement	18,000	
Schoolgirls Basketball	7,500	
Irish Schools Athletic Association	12,500	
Irish Schools Swimming Association	12,500	
Irish Squash Rackets Association	16,500	
Irish Women's Squash Rackets Association	15,400	
Tennis Ireland	46,300	
Irish Wheelchair Association	22,500	
Motorcycle Union of Ireland	10,700	
National Athletic & Cycling Association of Ireland	47,250	
National Community Games	76,000	
Irish Sailing Association	14,000	
Mountaineering Council of Ireland	10,150	
Saol Plus	13,800	
Volleyball Association of Ireland	16,000	
Miscellaneous Grants under £10,000 (39 Organisations)	<u>147,790</u>	
		<u>£1,545,586</u>

Vote 26

SCHEDULE D
ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES
OF CULTURAL, SCIENTIFIC, AND EDUCATIONAL ORGANISATIONS
FUNDED FROM NATIONAL LOTTERY

	£	
An Coimisiun le Rincí Gaelacha	1,000	
Comhdhail Muinteoiri le Rincí Gaelacha	1,000	
Cumann Bealoideas Éireann	1,250	
Cumann Scoildramaíochta	19,000	
Foras Éireann	4,000	
Irish Committee for Historical Sciences	1,500	
Irish Film Institute	9,000	
National Youth Orchestra of Ireland	7,000	
Royal Society of Antiquaries of Ireland	1,250	
Royal Zoological Society of Ireland	450,000	
School Recital Scheme	7,000	
Slógadh	4,000	
		<u>£506,000</u>

FIRST-LEVEL EDUCATION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for First-level Education.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
A.- Salaries, etc. of Teachers	452,998	452,397	601
B.- Model Schools - Miscellaneous Expenses	106	107	(1)
C.- Capitation Grants towards Operating Costs of National Schools	16,158	16,306	(148)
D.- Grants towards Clerical Assistance in National Schools	2,887	2,792	95
E.- Grants towards the Employment of Caretakers in National Schools	2,644	2,514	130
F.1.- Other Grants and Services	4,153	4,407	(254)
F.2.- Other Grants and Services (<i>National Lottery Funded</i>)	250	251	(1)
G.- Child Care Assistants in National Schools for the Handicapped	742	743	(1)
H.- Special Services for Children in Care			
<i>Original</i>	<i>£7,508,000</i>		
<i>Less Supplementary</i>	<i>399,000</i>	7,109	6,317
			792
I.- Special Educational Projects	456	414	42
J.- Superannuation, etc. of Teachers	62,659	62,979	(320)
K.1.- Building, Equipment and Furnishing of National Schools			
<i>Original</i>	<i>£14,000,000</i>		
<i>Supplementary</i>	<i>2,700,000</i>	16,700	16,815
			(115)
K.2.- Capital Building and Equipment Costs of Special Schools for Children in Care (<i>National Lottery Funded</i>)			
<i>Original</i>	<i>£2,500,000</i>		
<i>Less Supplementary</i>	<i>1,900,000</i>	600	517
			83
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£567,061,000</i>		
<i>Supplementary</i>	<i>401,000</i>	567,462	566,559
			903
<i>Deduct:-</i>			
L.- Appropriations in Aid			Surplus of Appropriations in Aid Realised
<i>Original</i>	<i>£26,551,000</i>		
<i>Supplementary</i>	<i>400,000</i>	26,951	28,359
			1,408
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	<i>£540,510,000</i>		
<i>Supplementary</i>	<i>1,000</i>	540,511	538,200
			2,311

ACTUAL SURPLUS TO BE SURRENDERED:-	£2,311,134
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Vote 27

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.- In addition to the amount expended under this subhead, a sum of £18,219,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- B.- 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. 44).
- D.- In addition to the amount expended under this subhead, a sum of £84,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- E.- In addition to the amount expended under this subhead, a sum of £70,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- F.1.- The excess was due to increased expenditure in relation to replacement teachers in the Home/School/Community Liaison Scheme and the rental of temporary accommodation.
- G.- In addition to the amount expended under this subhead, a sum of £21,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- H.- The saving was due to delays in new centres for boys and girls becoming fully operational and maintenance, repair and equipment costs in special schools being less than anticipated. In addition to the amount expended under this subhead, a sum of £288,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- I.- The saving was due mainly to pay requirements being less than expected. In addition to the amount expended under this subhead, a sum of £17,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- J.- In addition to the amount expended under this subhead, a sum £1,606,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- K.2.- The saving arose because construction of a new Girls' Centre in Finglas did not begin as planned.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. SUPERANNUATION, ETC., OF NATIONAL TEACHERS			
(a) Refunds of gratuities under National School Teachers' Superannuation schemes, 1934 to 1958, etc		34,000	54,676
(b) Contributions to the National School Teachers' Superannuation schemes			
<i>Original</i>	<i>£21,090,000</i>		
<i>Supplementary</i>	<i>300,000</i>	21,390,000	22,366,338
(c) Contributions to Teachers' spouses and children's Pensions scheme			
<i>Original</i>	<i>£4,532,000</i>		
<i>Supplementary</i>	<i>100,000</i>	4,632,000	4,847,477
2. Contributions to pension scheme for non-teaching staff of special schools for children in care (Subhead H.)		115,000	126,431
3. Contributions to superannuation scheme for Clerical Assistants in National Schools (Subhead D.)		48,000	54,299
4. Recoupment of salaries etc. of teachers on secondment.		514,000	629,025
5. Handling charges involved in making certain deductions from teachers' salaries		118,000	162,323
6. Miscellaneous		<u>100,000</u>	<u>118,804</u>
TOTAL		<u>£26,951,000</u>	<u>£28,359,373</u>

1.(a) Refunds of gratuities cannot be estimated with accuracy.

1.(c) The surplus is mainly due to increases in remuneration arising from the application of pay increases in 1992.

2. The surplus arose due to the recruitment of extra staff for new centres.
3. The surplus is due mainly to increases in remuneration arising from the application of pay increases in 1992.
4. Refunds of salary in respect of teachers on secondment were greater than expected.
5. The surplus is due to the amount of deductions in respect of handling charges being greater than anticipated.
6. Miscellaneous receipts, which are difficult to estimate, were greater than expected.

NOTES

Expenditure charged to Subhead B includes an ex-gratia payment of £4,860 to a former caretaker in respect of a short service gratuity (P18/4/87).

Expenditure charged to Subhead H includes an amount of £34,015 paid as compensation in a case brought against the Minister for Education arising from an accident which occurred during a disturbance at Trinity House School, Lusk, in January, 1988. (S18/28/76).

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 1992	16,815,000	517,000	17,332,000
Legally enforceable commitments to be met in subsequent years	9,100,000	NIL	9,100,000

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
30 April, 1993

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

P.L. McDONNELL
Ard-Reachtairé Cuntas agus Ciste

SECOND-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for Second-level and Further Education.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
			Less/(More) Than Provided
	£'000	£'000	£'000
A.- Secondary Teachers - Incremental Salary Grant			
<i>Original</i>	£260,323,000		
<i>Less Supplementary</i>	<u>2,300,000</u>		
	258,023	257,844	179
B.- Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools			
	32,607	32,402	205
C.- Grants towards Clerical Assistance in Secondary Schools			
	2,561	2,388	173
D.- Superannuation of Secondary, Comprehensive and Community School Teachers			
<i>Original</i>	£24,253,000		
<i>Less Supplementary</i>	<u>400,000</u>		
	23,853	23,482	371
E.- Comprehensive and Community Schools - Running Costs			
<i>Original</i>	£66,156,000		
<i>Supplementary</i>	<u>1,300,000</u>		
	67,456	67,529	(73)
F.- Annual Non-capital Grants to Vocational Education Committees (excluding Grants in respect of Regional and Other Technical and Specialist Colleges for running costs and certain student support)			
	165,832	164,633	1,199
G.- Payments to Local Authorities in respect of Superannuation Charges			
	13,418	13,397	21
H.- Grants under Section 109 of the Vocational Education Act, 1930			
	46	36	10
I.- Miscellaneous Post-primary Services			
<i>Original</i>	£4,704,000		
<i>Less Supplementary</i>	<u>100,000</u>		
	4,604	4,487	117
J.- Secondary Schools - Annual Repayments of Building Loans			
	5	5	-
K.- Examinations			
<i>Original</i>	£9,078,000		
<i>Supplementary</i>	<u>850,000</u>		
	9,928	9,974	(46)
L.- Miscellaneous			
<i>Original</i>	£339,000		
<i>Supplementary</i>	<u>60,000</u>		
	399	390	9

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
			Less/(More) Than Provided
	£'000	£'000	£'000
M.- Second-Level Schools - Building Grants and Capital Costs			
Original	£17,225,000		
Supplementary	<u>2,230,000</u>	19,455	19,508
GROSS TOTAL			(53)
			Surplus of Gross Estimate Provision over Outturn
Original	£596,547,000		
Supplementary	<u>1,640,000</u>	598,187	596,075
Deduct:-			2,112
N.- Appropriations in Aid			
Original	£70,425,000		
Less Supplementary	<u>4,260,000</u>	66,165	69,720
NET TOTAL			3,555
			Surplus of Appropriations in Aid Realised
Original	£526,122,000		
Supplementary	<u>5,900,000</u>	532,022	526,355
			5,667
			Total Surplus to be Surrendered

ACTUAL SURPLUS TO BE SURRENDERED:-	£5,667,227
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.- In addition to the amount expended under this subhead, a sum of £8,100,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- C.- The saving arose mainly because posts falling vacant due to career breaks, retirements etc. were precluded from being filled. In addition to the amount expended under this subhead, a sum of £82,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- D.- In addition to the amount expended under this subhead, a sum of £662,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- E.- In addition to the amount expended under this subhead, a sum of £1,847,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- F.- In addition to the amount expended under this subhead, a sum of £6,916,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- G.- In addition to the amount expended under this subhead a sum of £400,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- H.- The saving was due to the closure of St. Joseph's Residential School of Domestic Science, Carrick-on-Suir, Co. Tipperary.

Vote 28

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Superannuation, etc., of Secondary, Comprehensive and Community School Teachers			
(a) Contributions to Secondary Teachers' Superannuation Scheme			
Original	£12,465,000		
Supplementary	<u>768,000</u>	13,233,000	13,943,116
(b) Contributions to Secondary Teachers' Spouses and Children's Pension scheme			
Original	£2,997,000		
Supplementary	<u>162,000</u>	3,159,000	3,189,907
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme		12,000	6,450
2.- Examination Fees of Students		5,541,000	5,515,949
3.- Refund of portion of capital grants (Subhead M)		90,000	90,719
4.- Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)		48,000	56,720
5.- Receipts from the EC Social Fund			
Original	£48,320,000		
Less Supplementary	<u>5,190,000</u>	43,130,000	45,758,515
6.- Contributions towards the building and equipping costs of Community Schools		45,000	-
7.- Recoupment of salaries etc. of teachers on secondment		380,000	542,099
8.- Handling charges involved in making certain deductions from teachers' salaries		77,000	89,480
9.- Repeat Leaving certificate course fees		350,000	331,000
10.- Miscellaneous		<u>100,000</u>	<u>195,623</u>
TOTAL			
Original	£70,425,000		
Less Supplementary	<u>4,260,000</u>	<u>£66,165,000</u>	<u>£69,719,578</u>

- 1.(a) The surplus is due to increases in remuneration arising from the application of pay increases in 1992.
- 1.(c) Refunds of gratuities do not form a regular pattern and cannot be estimated with accuracy.
- 4.- The surplus is mainly due to the increases in remuneration arising from the application of pay increases in 1992.
- 5.- The surplus was due to an adjustment of ESF receipts between third-level and second-level programmes.
- 6.- No contributions were received due to the non-signing of Deeds of Trust.
- 7.- The surplus was due to a higher than anticipated number of teachers on secondment.
- 8.- The take-up by teachers of voluntary deduction-at-source schemes was greater than anticipated.
- 9.- The shortfall is due to the fact that it is not possible to predict the exact number of pupils who will take up the option of repeating in any particular year.
- 10.- Miscellaneous receipts, which are difficult to estimate, were greater than anticipated.

NOTES

Expenditure charged to Subhead A includes an amount of £545 paid in settlement of a legal case taken by a teacher against the Minister for Education (S.18/17/83).

Expenditure charged to Subhead K includes an amount of £14,745 paid in final settlement of an injury claim and legal costs of a teacher (S.18/59/79).

MULTI-ANNUAL CAPITAL COMMITMENTS
Subhead M. Second-Level Schools - Building Grants and Capital Costs

	£
Expenditure in 1992	19,507,000
Legally enforceable commitments to be met in subsequent years	13,290,000

E.C. FUNDING

The amount of **£45,758,515** 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, I, and M in 1991 and 1992; A, B, E, F, I and M in 1989; and A, B, E, F, and N in 1988.

D.J. THORNHILL
Accounting Officer
 DEPARTMENT OF EDUCATION
 30th April, 1993

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

P.L. McDONNELL
Ard-Reachtaire Cuntas agus Ciste

STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead N.3)

Period	Amounts of	Repayments	
	Loans issued	Principal	Interest
	(1)	(2)	(3)
	£	£	£
From 1st April, 1968			
to 31st December, 1991	2,528,111	2,143,201	2,601,837
Year ended 31st December, 1992	Nil	54,531	36,188
Total	£2,528,111	2,197,732	2,638,025

Principal outstanding: (1) £2,528,111 minus (2) £2,197,732 = £330,379

Vote 28

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st December, 1992, in respect of Capital and Income

CAPITAL ACCOUNT

	£	Securities £	Cash £
<i>Balance on 1st January, 1992</i>			Nil
Cash for investment			Nil
War Loan, 3.5% Stock	400		
7% National Loan, 1987/92	460		
7.25% ESB Stock, 1988/93	94		
8.5% Capital Bond, 1992	7,905		
9% Capital Loan, 1996	196		
9.25% Exchequer Loan, 1991/96	1,500		
9.5% Conversion Bond, 1995	519		
11% National Loan, 1993/98	<u>14,941</u>	£26,015	
<i>Redemption of Securities, viz.,</i>			
7% National Loan, 1987/1992		(460)	460
8.5% Capital Bond, 1992		(7,905)	7,905
<i>Purchase of Securities, viz.,</i>			
9.75% Capital Stock, 1998		7,614	(7,905)
		<u>25,264</u>	<u>460</u>
Transferred to Income Account			460
<i>Balance on 31st December, 1992</i>			Nil
Cash for investment			Nil
War Loan, 3.5% Stock	400		
7.25% ESB Stock, 1988/93	94		
9% Capital Loan, 1996	196		
9.25% Exchequer Loan, 1991/96	1,500		
9.5% Conversion Bond, 1995	519		
11% National Loan, 1993/98	14,941		
9.75 % Capital Stock, 1998	<u>7,614</u>	<u>£25,264</u>	

INCOME ACCOUNT

	£	£
<i>Balance on 1st January, 1992</i>		10,784
Dividends received		
War Loan, 3.5% Stock	14	
7% National Loan, 1987/92	16	
7.25% ESB Stock, 1988/93	7	
8.5% Capital Bond, 1992	672	
9% Capital Loan, 1996	18	
9.25% Exchequer Loan, 1991/96	139	
9.5% Conversion Bond, 1995	49	
11% National Loan, 1993/98	1,644	
9.75% Capital Stock, 1998	<u>371</u>	2,930
Registration fees		4,670
Assessment fees		5,418
Transfer from Capital Account and Returned uncashed cheque		512
Travel and subsistence expenses of Council members		(6,844)
Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council		(65)
Refunds to Applicants		(309)
Fees paid to members of Panels of Assessors		(1,682)
Miscellaneous		<u>(317)</u>
<i>Balance on 31st December, 1992</i>		<u>£15,097</u>

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
30th April, 1993

THIRD-LEVEL AND FURTHER EDUCATION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, 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 and in respect of Third-level and Further Education.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
A.1.- Higher Education Grants			
<i>Original</i>	£32,020,000		
<i>Supplementary</i>	<u>2,082,000</u>		
	34,102	34,101	1
A.2.- University Scholarships, Research Grants and Fellowships	478	514	(36)
A.3.- Grants to Students at Thomond College of Education	391	323	68
A.4.- Loans and Grants to Students of Primary Teacher Training Colleges	66	39	27
A.5.- Grants to Vocational Education Committees in respect of Grants and Scholarships to Students	41,333	40,074	1,259
B.1.- An t-Údarás um Ard-Oideachas - Grant-in-Aid for General Expenses	717	717	-
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>	£133,969,000		
<i>Supplementary</i>	<u>372,000</u>		
	134,341	134,341	-
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>)	860	860	-
C.- Annual Grants to Vocational Education Committees in respect of the Running Costs of Regional and Other Technical and Specialist Colleges	85,848	88,767	(2,919)
D.- Training Colleges for Primary Teachers	7,388	7,338	50
E.- Training Colleges for Teachers of Home Economics	1,431	1,191	240
F.- Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)			
<i>Original</i>	£2,218,000		
<i>Supplementary</i>	<u>20,000</u>		
	2,238	2,238	-
G.- Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)			
<i>Original</i>	£2,354,000		
<i>Supplementary</i>	<u>62,000</u>		
	2,416	2,416	-
H.- Cork Hospitals Board - Grant-in-Aid for General Expenses	2	-	2
I.- Promotion of Ireland Abroad as a Third-Level Education Centre	100	100	-
J.1.- Building Grants and Capital Costs of Regional and Other Technical and Specialist Colleges under Vocational Education Committees			
<i>Original</i>	£20,893,000		
<i>Less Supplementary</i>	<u>2,535,000</u>		
	18,358	15,710	2,648

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/ (More) Than Provided £'000
J.2.- An t-Údarás um Ard-Oideachas - Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	20,646	20,507	139
J.3.- Grant-in-Aid Fund for Building Costs and Other Capital Costs for Third Level Institutions not funded by An t-Údarás um Ard-Oideachas	250	250	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£350,964,000		
<i>Supplementary</i>	<u>1,000</u>	350,965	349,486
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
K.- Appropriations in Aid		76,459	78,995
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	£274,505,000		
<i>Supplementary</i>	<u>1,000</u>	274,506	270,491
			4,015
ACTUAL SURPLUS TO BE SURRENDERED:-			£4,015,180

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.2.- The excess was due to a higher than expected number of students receiving scholarships.
- A.3.- The take-up by students of grants under this scheme, which is being phased out, was less than expected.
- A.4.- The saving arose mainly because mature entrants became eligible for support under the Higher Education Grants Scheme from September, 1992.
- B.3.- In addition to the amount expended under this subhead, a sum of £24,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- C.- In addition to the amount expended under this subhead, a sum of £3,975,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- D.- In addition to the amount expended under this subhead, a sum of £600,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- E.- The saving on this subhead arose because the cost of pensions and gratuities was less than anticipated. In addition to the amount expended under this subhead, a sum of £62,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- H.- No expenditure arose from this contingency provision in 1992.
- J.1.- The saving was due to a delay in the planning and construction of an extension to the College of Catering.

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APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Training of Primary Teachers		
(1) Training College Entrance Examination Fees	1,000	520
(2) Recovery of Loans to Training College Students	10,000	16,325
2.- Receipts from E.C. Social Fund	76,447,000	78,974,474
3.- Miscellaneous	<u>1,000</u>	<u>4,060</u>
TOTAL	<u>£76,459,000</u>	<u>£78,995,379</u>

- 1.(2) The rate of recovery is difficult to estimate as it is related to the employment of loan recipients.
2. The surplus arose because aid payments of 1990 and 1991 final claims were greater than anticipated and because a 1993 advance of aid was received earlier than expected.
3. Miscellaneous receipts are varied by nature and therefore difficult to estimate.

NOTES

In addition to the amounts issued from the Vote, extra amounts issued from the Vote for Increases in Remuneration and Pensions (No.44) as follows:-

An tÚdarás Um Ard-Oideachas - Grant-in-Aid for General Expenses	£15,000
An tÚdarás Um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	£6,191,000
Dublin Dental Hospital - Dental Education Grant	£935,000
Dublin Institute for Advanced Studies	£67,000

The amount of loans to training college students outstanding at 31st December, 1992 was £74,245 (Subhead K.1.(2)).

**MULTI-ANNUAL CAPITAL COMMITMENTS
(Subheads J.1, J.2 and J.3)**

	Building Grants and Capital Costs of Regional and other Technical and Specialist Colleges (Subhead J.1.)	An tUdaras Um Ard-Oideachas Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (Subhead J.2.)	Grant-in-Aid Fund for Building Costs and other Capital Cos for Third-Level Institutions not funde by An tUdaras Um Ard-Oideachas (Subhead J.3.)
	£	£	£
Expenditure in 1992	15,709,982	20,507,500	250,000
Legally enforceable commitments to be met in subsequent years	15,200,000	20,410,000	230,000

Capital Projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1991	Expenditure in 1992	Legally enforceable commitments to be met in subsequent years	Total
	£	£	£	£
1. Tallaght Regional Technical College	10,005,139	5,531,563	500,000	16,036,702
2. Bishop Street	1,006,669	2,563,586	6,280,000	9,850,255
3. Dublin City University Science and Technology Building (Block II)	700,000	3,716,000	2,463,700	6,879,700
4. Maynooth - Science Building	800,000	3,618,000	3,008,500	7,426,500
5. U.C.G. - Computer Science & Information Technology Building	1,100,000	3,314,000	838,000	5,252,000

E.C. FUNDING

The outturn shown in Subheads J.1 and J.2 include payments in respect of activities co-financed from the European Regional Development Fund (ERDF).

Of the amount of £78,974,474 received from the European Social Fund (ESF) and shown as appropriations in aid a total of £77,209,808 was included in the recorded expenditure from Subheads A.5, B.2. and C in 1992, 1991, and 1990 and from Subheads A.6. and C in 1989, and from Subhead D.2. on the Post-Primary Vote in 1987. The remaining £1,764,665 of the amount received will be included in the expenditure from Subhead C in 1993.

The Universities below received £419,125 in 1992 from the European Social Fund in respect of ESF Transnational Projects :

	£
University College Galway	189,423
St. Patrick's College, Maynooth	118,748
University College Dublin	<u>110,954</u>
Total	419,125

Vote 29

GRANT-IN-AID FUND FOR BUILDING COSTS AND OTHER CAPITAL COSTS FOR THIRD-LEVEL
INSTITUTIONS NOT FUNDED BY AN TÚDARÁS UM ARD-OIDEACHAS

Grant-in-Aid, 1992	£250,000
Expenditure, 1992	£250,000
Balance on 31st December, 1992	<u>Nil</u>

D.J. THORNHILL
Accounting Officer
DEPARTMENT OF EDUCATION
30th April, 1993

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

P.L. McDONNELL
Ard-Reachtair Cuntas agus Ciste

MARINE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Marine, including certain services administered by that Office and for payment of certain grants and sundry grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	6,818	6,398	420
A.2.- Travel and Subsistence	747	776	(29)
A.3.- Incidental Expenses	224	260	(36)
A.4.- Postal and Telecommunications Services	360	302	58
A.5.- Office Machinery and other Office Supplies	350	318	32
A.6.- Office Premises Expenses	250	260	(10)
A.7.- Consultancy Services	42	45	(3)
OTHER SERVICES			
A.8.- Commissions and Special Enquiries			
<i>Original</i>	<i>£487,000</i>		
<i>Less Supplementary</i>	<i>10,000</i>		
	477	432	45
B.- Coast Life Saving Service - Equipment Stores and Maintenance			
<i>Original</i>	<i>£50,000</i>		
<i>Supplementary</i>	<i>10,000</i>		
	60	62	(2)
C.- Marine Research and Development			
<i>Original</i>	<i>£2,400,000</i>		
<i>Less Supplementary</i>	<i>300,000</i>		
	2,100	1,665	435
D.1.- Development of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968			
<i>Original</i>	<i>£3,500,000</i>		
<i>Less Supplementary</i>	<i>300,000</i>		
	3,200	2,988	212
D.2.- Fishery Harbour Centres Fund - Grant under Fishery Harbour Centres Act, 1968	70	70	-
D.3.- Improvements at Commercial Harbours - Payment of Grants and Related Expenditure			
<i>Original</i>	<i>£800,000</i>		
<i>Less Supplementary</i>	<i>176,000</i>		
	624	590	34
D.4.- State Harbours			
<i>Original</i>	<i>£1,708,000</i>		
<i>Supplementary</i>	<i>280,000</i>		
	1,988	1,926	62
D.5.- Other Harbour Development Works			
<i>Original</i>	<i>£1,000</i>		
<i>Supplementary</i>	<i>89,000</i>		
	90	100	(10)

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Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
E.1.- An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid)			
<i>Original</i>	£3,800,000		
<i>Supplementary</i>	<u>100,000</u>		
	3,900	3,900	-
E.2.- An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)			
<i>Original</i>	£1,500,000		
<i>Less Supplementary</i>	<u>100,000</u>		
	1,400	1,400	-
E.3.- Repayment of Advances	1,250	1,250	-
F.- Inland Fisheries Development	7,590	7,834	(244)
G.- The Salmon Research Agency (Grant-in-Aid)			
<i>Original</i>	£30,000		
<i>Supplementary</i>	<u>120,000</u>		
	150	150	-
H.- Expenditure in connection with the Acquisition of Fisheries and other Property	1	-	1
I.- Repayments of Compensation for Fish Withdrawals	1	-	1
J.- Development of Coastal Radio Stations			
<i>Original</i>	£417,000		
<i>Less Supplementary</i>	<u>31,000</u>		
	386	431	(45)
K.- Marine Emergency Contingency			
<i>Original</i>	£20,000		
<i>Supplementary</i>	<u>96,000</u>		
	116	150	(34)
L.- Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	57	61	(4)
M.- Subscriptions to International Organisations	88	97	(9)
N.- Grant to Royal National Lifeboat Institution	100	100	-
O.- Grant to Commissioners of Irish Lights (Supplement to Light Dues)			
<i>Original</i>	£2,390,000		
<i>Supplementary</i>	<u>11,000</u>		
	2,401	2,401	-
P.- <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	60	57	3
Q.- Shipping Investment Grants	340	338	2
R.- Payments for Bulk Carrier	1	-	1
S.- Marine Research Institute	110	109	1
T.- Interest Subsidy for Shipbuilding	3	-	3

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
U.- Coast Protection	200	200	-
V.- Marine Emergency Service			
<i>Original</i>	£4,500,000		
<i>Supplementary</i>	<u>196,000</u>	4,668	28
	4,696		
W.- Wreck, Salvage and Relief of Distressed Seamen	1	1	-
X.- Conservation and Management of Fisheries			
<i>Original</i>	£250,000		
<i>Less Supplementary</i>	<u>3,000</u>	198	49
	247		
Y.- Loran C Navigation System			
<i>Original</i>	£NIL		
<i>Supplementary</i>	<u>555,000</u>	546	9
	555		
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£40,516,000		
<i>Supplementary</i>	<u>537,000</u>	40,083	970
	41,053		
Deduct:-			
Z.- Appropriations in Aid			Surplus of Appropriations in Aid Realised
<i>Original</i>	£4,230,000		
<i>Supplementary</i>	<u>536,000</u>	6,224	1,458
	4,766		
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	£36,286,000		
<i>Supplementary</i>	<u>1,000</u>	33,859	2,428
	36,287		

ACTUAL SURPLUS TO BE SURRENDERED:-	£2,428,521
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividend from Arramara Teoranta	£7,800
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.8.- The saving arose because the legal costs arising from the Formal Investigation into the Ballycotton Tragedy were less than envisaged and because there were no other demands on the subhead. Due to its variable nature this subhead was excluded from the terms of the administrative budget agreement, with the consent of the Minister for Finance.
- C.- The provision of the necessary equipment and staff to operate the STRIDE programme took longer than anticipated.
- D.1.- Saving arose due to the non commencement of one development.
- D.3.- The estimate contained provision for the payment of a grant which was in fact paid in late 1991.
- D.5.- Excess was due to the settlement of outstanding claims on the Inishboffin project which was completed in 1991.

Vote 30

- J.- Following the construction of the new headquarters for the Irish Marine Emergency Service it was necessary to provide additional private circuits to link with the existing radio stations.
- K.- The excess resulted from the Government decision to compensate maritime local authorities for their costs in clearing beaches after a pollution incident.
- X.- In accordance with a Government decision of July 1992 in relation to the overall Vote it was necessary to reduce expenditure on this subhead.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Proceeds of fines and forfeitures in respect of fishery offences		545,000	1,262,003
2.- Charges at State Harbours			
	<i>Original</i>	£2,700,000	
	<i>Supplementary</i>	<u>280,000</u>	
		2,980,000	3,627,270
3.- Receipts under the Merchant Shipping and Mercantile Marine Acts		220,000	154,722
4.- Receipts from Radio, Telephone and Telegraph traffic		160,000	164,337
5.- Receipts under the 1933 Foreshore Act and the 1954 State Property Act		125,000	331,515
6.- EC recoupment in respect of expenditure on the conservation and management of fisheries.		103,000	124,537
7.- Miscellaneous receipts			
	<i>Original</i>	£377,000	
	<i>Supplementary</i>	<u>256,000</u>	
		<u>633,000</u>	<u>559,813</u>
TOTAL			
	<i>Original</i>	£4,230,000	
	<i>Supplementary</i>	<u>536,000</u>	
		<u>£4,766,000</u>	<u>£6,224,197</u>

- 1.- Accurate estimation is impossible due to the nature of this heading and the number of variables in each case.
- 2.- The increase in income was due to a good performance by the ferry operator coupled with a 6.5% increase in charges which took effect from 1st May, 1992.
- 3.- Merchant Shipping receipts are difficult to estimate accurately due to the unpredictable nature of the demand for the services of the Marine Survey Office.
- 5.- Surplus was due to receipts from sales of foreshore, new leases and increased rents for which provision had not been made in the estimate.
- 6.- The additional receipts were the EC contribution to expenditure incurred previously.
- 7.- Provision was made for certain receipts which did not materialise in the year.

Miscellaneous receipts comprise:-

	£	
Receipts from the Moy Fishery	146,878	
Aquaculture Licence Fees	90,255	
Maintenance costs for Coast Protection Scheme	74,857	
Refunds of air fares from the EC	64,491	
Receipts from users of the RV Lough Beltra	50,400	
Receipts in respect of the MV Victor Lyagin grounding	33,527	
Receipts under the Dumping at Sea Act, 1981	25,162	
Receipts from the operation of the Rescue Helicopter	23,565	
Receipts from the EC in respect of the Fishing Vessel Register	13,241	
Receipts from the sale of secondhand construction plant	10,877	
Salmon export licences	10,000	
White Fish licences	10,000	
Miscellaneous	<u>6,560</u>	<u>£559,813</u>

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	47,934	62	1	5,752
Overtime and extra attendance	81,922	56	5	14,664
Shift and roster allowances	-	-	-	-
Miscellaneous	2,544	3	-	-
Total extra remuneration	132,400	110	6	14,664

NOTES

In addition to the sum issued from the Vote, an extra amount of £93,000 was issued to An Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No. 44).

£131,351, including £21,351 costs, was paid in settlement of a personal injury claim arising out of an accident at work (E112/9/91).

£13,892 was paid in respect of plaintiffs' costs in three court actions taken against the Minister (S86/4/77 and S27/32/88).

£6,289 was paid in respect of the cost of repairing a vehicle damaged while on hire to the Department (S86/4/77).

£5,004 was paid in respect of legal costs, following settlement in 1991 of a personal injury claim arising out of an accident on Department's property (S27/28/87).

£5,000 was paid in part payment of a Circuit Court award pending an appeal to the High Court. The personal injury claim arose from an accident involving a Department owned vehicle (S86/4/77).

The operations of the Moy Fishery resulted in a surplus of £2,719.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £400,000 is included in the Estimate for 1993.

An Bord Iascaigh Mhara received EC grants totalling £4,109,000 in 1992 in respect of ice plants, aquaculture and fleet modernisation.

Vote 30

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1992

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31st December, 1992</i>
Formal investigation into Ballycotton shipping casualty	1990	£827,809

FIONÁN O MUIRCHEARTAIGH
Accounting Officer
 ROINN NA MARA
 30th April, 1993

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF THE MARINE ON THE UNDERMENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1992

<i>Service</i>	<i>Balance at 1st January, 1992</i>	<i>Receipts, 1992</i>	<i>Payments, 1992</i>	<i>Balance at 31st December, 1992</i>
	£	£	£	£
Marine Works(Ireland) Act, 1902 - Maintenance Fund	Nil	1,442(a)	1,442	Nil

(a) Includes a subvention of £965 from Subhead D.4. (F.53/1/37).

FIONÁN O MUIRCHEARTAIGH
Accounting Officer
 ROINN NA MARA
 30th April, 1993

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

ROINN NA GAELTACHTA

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1992, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Soláthar don Mheastachán	Caitheachas	Caiteachas i gcomparáid leis an Meastachán
	£'000	£'000	Níos lú (Níos mó) ná mar a sholátharaíodh £'000
RIARACHÁN			
A.1.- Tuarastail, Pá agus Liúntais	1,216	1,203	13
A.2.- Costais Taistil agus Cothaithe	148	133	15
A.3.- Costais Theagmhasacha	32	22	10
A.4.- Seirbhísí Poist agus Teileachumarsáide	68	61	7
A.5.- Fearais agus Solatháirití Oifige	55	47	8
A.6.- Costais Áitreabh Oifige	55	61	(6)
A.7.- Seirbhísí Comhairleoireachta	20	-	20
SERIBHÍSÍ EILE			
B.- Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,100	1,190	(90)
C.- Scéimeanna Feabhsúcháin sa Ghaeltacht	2,000	1,640	360
D.- Scéimeanna Cultúrtha agus Sóisialta	2,000	2,072	(72)
E.- Oifig Eorpach do Theangacha Neamhhorleathana	33	33	-
F.1.- Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)	2,373	2,373	-
F.2.- Údarás na Gaeltachta - Deontais do Thionscail (Deontais-i-gCabhair)	7,700	7,700	-
G.- Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (<i>Cranchur Naisiúnta</i>)	5,090	4,325	765
			Farasbarr ag an Meastachán Iomlán ar an gCaitheachas
AN MÓR-IOMLÁN	21,890	20,860	1,030
<i>Baintear de -</i>			Farasbarr sna leithris-i-gCabhair a Fuarthas
H.- Leithris-i-gCabhair	2	44	42
			Farasbarr Iomlán atá le Tabhairt Suas
AN GLAN-IOMLÁN	21,888	20,816	1,072

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN AGUS EOLAS EILE

A.2.- Rinneadh níos lú taisteal ná mar a bhíodas ag súil leis.

A.3.- Bhí na costais theagmhasacha níos lú ná mar a measadh.

A.4.- Bhí an caitheachas ar sheirbhísí Teileachumarsáide níos ísle ná mar a measadh.

Vóta 31

A.5.- Ní raibh an caiteachas ar ríomhairí agus ar threalamh oifige chomh hard is a measadh.

A.6.- Bhí ar an Roinn cóiríocht bhreise oifige nach raibh coinne leis a chur ar fáil i rith na bliana.

A.7.- Níor fostaíodh comhairleoirí i rith na bliana.

B.- Tháinig níos mó deontais chun aibíochta le haghaidh íocaíochta i rith na bliana ná mar a bhíodhas ag súil leis.

C.- Is mar seo a leanas a bhí an caiteachas ar scéimeanna feabhsúcháin as Ghaeltacht:-

Caiteachas Caipitil:-	£	£
Bóithre	356,946	
Uisce agus séarachas	13,998	
Muiríbreacha	313,235	
Forbairt chomharchumann	54,940	
Hallaí agus Coláistí Gaeilge	506,080	
Saoráidí ilghnéitheacha	<u>107,400</u>	1,352,599
Caiteachas Eile:-		
Forbairt chomharchumann		<u>287,333</u>
		<u>£1,639,932</u>

Caitheadh níos mó ar scéimeanna áirithe agus níos lú ar scéimeanna eile ná mar a measadh ach san iomlán ní raibh an caiteachas chomh hard agus a bhíodhas ag súil leis toisc nach ndeachaigh tograí áirithe ar aghaidh chomh tapaigh agus a measadh.

D.- 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 teaglaigh acu	69,000
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	2,200
Lucht iostais a choinníonn foghlaimoirí aitheanta Gaeilge	1,538,053
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	226,830
Seirbhísí ilghnéitheacha (Siamsa Tíre, Irl.)	<u>236,208</u>
	<u>£2,072,291</u>

D'fhreastail níos mó foghlaimoirí Gaeilge ar na cúrsaí Gaeilge ná mar a bhí measta.

F.1.- Fuarthas £121,000 breise ó Vóta 44 d'Údarás na Gaeltachta.

LEITHRIS-I-gCABHAIR

	<u>Mar a Measadh</u>	<u>Mar a Fuarthas</u>
Fáltais ilghnéitheacha	<u>£2,000</u>	<u>£43,967</u>
	<u>£2,000</u>	<u>£43,967</u>

Is iad atá san áireamh ná (i) aisíoc ó Roinn na Mara de 50% den chostas riaracháin a d'íoc Roinn na Gaeltachta i leith an Aire Stáit ag Roinn na Gaeltachta agus ag Roinn na Mara (£26,709); (ii) aisíoc thuarastal oifigigh ar iasacht chuig an Roinn Talamháochta agus Bia (£14,059); (iii) aisghnothú costas taistil áirithe ó Chomhairle na hEorpa (£2,823); agus (iv) suimeanna (£376 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir 1992 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

CUNTAS CHISTE NA GAELGE

	£	£
Fuilleach ar 1 Eanáir 1992	61,397	
Deontas-i-gCabhair, 1992	<u>4,325,000</u>	4,386,397
Iocaíochtaí le:-		
Bord na Gaeilge	1,500,000	
Bord na Gaeilge/Glór na nGael	110,000	
Bord na Leabhar Gaeilge	255,386	
Comhdháil Náisiúnta na Gaeilge	320,000	
Comhdháil Náisiúnta na Gaeilge - oifig nua	25,124	
Gael-Linn	430,000	
Comhaltas Ceoltóirí Eireann	150,000	
Conradh na Gaeilge	147,000	
An tOireachtas	78,000	
An Comhlachas Náisiúnta Drámaíochta	81,500	
Taibhdhearc na Gaillimhe	71,656	
Cumann na bhFiann	185,000	
An Gael-Acadamh	22,500	
* Coláiste na hOllscoile, Gaillimh - Áras na Gaeilge	710,295	
Oidhreacht Chorca Dhuibhne	40,000	
Eagraíocht na Scoileanna Gaeltachta	29,500	
Comhlacht Gael na Gaillimhe (Áras Chonradh na Gaeilge)	7,000	
Gaillimhe le Gaeilge	25,000	
Coláiste Thuar Mhic Éadaigh	1,250	
Turasóireacht Chonamara agus Árann Teo	16,000	
Iontaobhas Ultach	20,000	
Conradh na Gaeilge - Luimneach	3,000	
Tobar Eoin - Léiriúcháin - déantús scannáin	3,000	
Tiobrad Arann ag Labhairt	30,000	
Gaeltacht i gCéin - suirbhéireacht	4,000	
An Comhchoiste Réamhscolaíochta	1,540	
Clann Lir Teo	36,750	
Ceadscoil na Carrige, Co. Dhún na nGall	20,000	
Acadamh Ríoga na hÉireann - trealamh léitheoireachta	6,500	
Scun Scan Teo, Rath Cairn, Co. na Mí	5,000	
Na Fánaithe - drámaíocht Ghaeilge	5,000	
Ionad Ealaithe & Dúchas Naomh Eoin, Lios Tuathail	4,000	
Cló Iar-Chonnachta	2,125	
Geasóg - drámaíocht Ghaeilge	1,500	
Staidéar Turasóireachta - Co. Chiarraí	1,000	
Comhaltas Mhic Léinn, Ollscoil na Gaillimhe	2,400	
Sean Teach Pobail, Na Doirí Beaga	2,500	
Bain Triail as an nGaeilge - Dún Dealgan	1,000	
Forum Europa - Litríocht Theangacha Neamhfhorleathana	1,000	
Ionad Dífhostaíochta Mhaigh Eo	1,000	
Aras na Díge, Corcaigh	500	
Comharchumann Bhaile Munna	500	
Gaelscoil Eoghan Uí Thuairisc, Ceatharlach	<u>500</u>	
		<u>£4,358,026</u> ✓
Fuilleach ar 31 Nollaig 1992		<u>£28,371</u>

* - ina theannta fuarthas £355,147 ón Údarás um Ard Oideachas

TADHG S. Ó HÉALAITHE
Oifigeach Cuntasaíochta
ROINN NA GAELTACHTA
22 Marta, 1993

Do scrúdaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na mínithe a bhí uaim, agus de thoradh an iniúchadh atá deanta agam, deimhním gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

P.L.MAC DOMHNAILL
Ard-Reachtair Cuntas agus Ciste

AGRICULTURE AND FOOD

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, 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 and Food, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	72,824	74,449	(1,625)
A.2.- Travel and Subsistence	4,320	4,618	(298)
A.3.- Incidental Expenses	1,215	1,184	31
A.4.- Postal and Telecommunications Services	2,651	2,755	(104)
A.5.- Office Machinery and other Office Supplies	3,476	3,191	285
A.6.- Office Premises Expenses	2,422	1,350	1,072
A.7.- Consultancy Services	49	28	21
A.8.- Advertising and Publicity	217	256	(39)
A.9.- Consultative Councils, Inquiries and Reports	28	12	16
A.10.- Research and Testing	69	68	1
A.11.- General Disease Control and Eradication	1,312	1,571	(259)
A.12.- Improvement of Estates, etc.	10	12	(2)
A.13.- National Programme for Rural Development	970	103	867
A.14.- Measures to protect the financial interests of the EC.	97	14	83
OTHER SERVICES			
EDUCATION, RESEARCH AND ADVISORY SERVICES			
B.1.- Research and Testing	1,929	1,846	83
B.2.- Grants to Agricultural Organisations including Grant to Macra na Feirme for Farm Relief Services	65	65	-
B.3.- Teagasc - Grant-in-Aid for General Expenses			
<i>Original</i>	<i>£29,070,000</i>		
<i>Supplementary</i>	<i>4,000,000</i>		
	33,070	33,070	-
B.4.- Teagasc - Grant-in-Aid for Superannuation Purposes	3,830	3,830	-
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE			
C.1.- Improvement of Livestock	450	372	78
C.2.- Bovine Tuberculosis and Brucellosis Eradication	42,750	42,241	509
C.3.- General Disease Control and Eradication			
<i>Original</i>	<i>£4,375,000</i>		
<i>Less Supplementary</i>	<i>200,000</i>		
	4,175	3,879	296
PRODUCTION AND DEVELOPMENT AIDS			
D.1.- Poultry and Eggs	37	40	(3)

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
D.2.- Scheme of Assistance for the Expansion of the Cattle Breeding Herd	1	1	-
D.3.- An Bord Glas - Grant-in-Aid for General Expenses	1,000	1,000	-
D.4.- Grant Scheme for Glasshouse Improvement	60	18	42
D.5.- Development of Organic Farming	250	105	145
MISCELLANEOUS			
E.- Advertising and Publicity	95	106	(11)
F.- Subsidies on Milk and Dairy Produce	2	2	-
G.1.- Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes	780	765	15
G.2.- Interest Subsidy Scheme for Farmers in Severe Financial Difficulty	1	-	1
H.- Pension Payments, <i>etc.</i> , and Winding-up Expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall	96	95	1
I.1.- Córás Beostoic agus Feola - Grant-in-Aid for General Expenses			
<i>Original</i>	£1,500,000		
<i>Supplementary</i>	<u>150,000</u>		
	1,650	1,650	-
I.2.- Beef Classification Scheme	55	55	-
I.3.- Grant-in-Aid to Racing Board/Bord na gCon for Development of Horse Racing and Greyhound Industries	4,050	4,050	-
I.4.- Assistance for the Non-thoroughbred Horse Industry	75	75	-
J.1.- International Co-operation	500	532	(32)
J.2.- Food and Agriculture Organisation - Contributions to Schemes	70	59	11
J.3.- Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)			
<i>Original</i>	£550,000		
<i>Less Supplementary</i>	<u>50,000</u>		
	500	500	-
J.4.- Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1	-	1
K.1.- Tribunal of Inquiry into the Beef Processing Industry			
<i>Original</i>	£1,000,000		
<i>Supplementary</i>	<u>2,500,000</u>		
	3,500	3,467	33
K.2.- Miscellaneous Services - Token Provisions	7	195	(188)
LAND COMMISSION SERVICES			
L.1.- Legal Expenses	26	2	24
L.2.- Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	4	2	2
L.3.- Promotion of Long Term Leasing of Land	1	-	1
L.4.- Gratuities to Ex-employees	1	-	1
L.5.- Improvement of Estates, <i>etc.</i>	10	5	5

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Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided £'000
SCHEMES OPERATED IN IMPLEMENTATION OF EC REGULATIONS AND DIRECTIVES			
M.1.- On Farm Investment			
<i>Original</i>	£41,000,000		
<i>Supplementary</i>	<u>4,000,000</u>	45,000	45,891
			(891)
M.2.- Life Annuities and Premiums - E.C. Directive No. 72/160	1,000	952	48
M.3.- Aids to Farmers in certain Less Favoured Areas			
<i>Original</i>	£97,000,000		
<i>Supplementary</i>	<u>17,850,000</u>	114,850	118,319
			(3,469)
M.4.- Financing of the Common Agricultural Policy - Expenses in Connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures	129,000	128,216	784
M.5.- Market Intervention losses by Deficiency, Accident, etc.			
<i>Original</i>	£500,000		
<i>Supplementary</i>	<u>11,500,000</u>	12,000	11,799
			201
M.6.- Grants for Marketing and Processing	679	297	382
M.7.- Aids to Producer Groups	300	60	240
M.8.- Scheme for Cessation of Milk Production	5	-	5
M.9.- Operational Programme for Rural Development	11,781	10,724	1,057
M.10.- Set aside of Land	300	253	47
M.11.- Aids to Agricultural Income	1	-	1
M.12.- Extensification and Conversion of Production	50	-	50
M.13.- Farming in Environmentally Sensitive Areas	98	70	28
M.14.- Leader and Interreg			
<i>Original</i>	£11,167,000		
<i>Less Supplementary</i>	<u>2,200,000</u>	8,967	5,648
			3,319
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£475,182,000	512,732	509,867
<i>Supplementary</i>	<u>37,550,000</u>		2,865
Deduct			
N.- Appropriations in Aid			Deficiency in Appropriations in Aid Realised
<i>Original</i>	£292,240,000	280,346	277,834
<i>Less Supplementary</i>	<u>11,894,000</u>		2,512
NET TOTAL			Net Surplus to be Surrendered
<i>Original</i>	£182,942,000	232,386	232,033
<i>Supplementary</i>	<u>49,444,000</u>		353

ACTUAL SURPLUS TO BE SURRENDERED:-	£352,877
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Agricultural levies collected under E.C. regulations and paid to the Exchequer	£8,874,217
Conscience Money	£339

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- Overtime costs gave rise to the increase in expenditure.
- A.6.- Savings arose from the reduction in maintenance costs and purchases of furniture; increased energy costs reduced the level of savings.
- A.7.- Savings arose from the late receipt of some invoices for projects which commenced towards the end of the year.
- A.8.- Excess expenditure was mainly due to the holding of a programme of meetings to explain changes in various schemes following the reform of the C.A.P. and publicity for the Scheme for buying up of Milk Quotas.
- A.9.- Savings arose from a reduction in the number of meetings held.
- A.11.- Excess expenditure arose from the extra travel/subsistence costs arising from an increased level of temporary transfers of staff involved in Meat Inspection.
- A.13.- Rural Development Co-ordinators were not appointed, thus giving rise to a major saving.
- A.14.- Savings arose from the delay in establishing the enhanced programme for the control and combating of irregularities.
- C.1.- Savings arose in many areas but mainly in the areas of stock and equipment purchases and in the Incentive Scheme for the Irish Draught Breed.
- C.2.- There were savings in the purchase of equipment, advertising and travel.
- C.3.- Savings arose from a delay in finalising compensation figures for some disease infected herds and from the lower than expected incidence of diseases.
- D.4.- Grants under this heading go to producers not eligible under the Farm Improvement Programme. Low returns in the industry in recent years caused a major cutback in capital investment in the Glasshouse sector thus bringing about a reduction in the demand for grants.
- D.5.- Projects submitted were less extensive than projected and accordingly payments were greatly reduced.
- E.- Increased expenditure arose from the imposition of a VAT charge by An Bord Trachtala.
- J.1.- Liabilities to FAO were somewhat greater than expected and there were more subscriptions to International Bodies.
- J.2.- A residual claim was settled for a lesser amount than expected and exchange rates were also favourable.
- K.2.- Excess expenditure arose from compensation payments for destroyed cucumbers and residual expenses at the Botanic Gardens.
- L.1.- There was much less activity than expected during 1992.
- M.1.- Excess expenditure arose from the high level of scheme uptake and early completion of approved schemes.
- M.3.- Demand was greater than expected under most schemes with the exception of cattle headage where demand was lower helping to modify the overall level of expenditure.
- M.4.- Expenses in connection with market intervention were reduced, there being less purchases and lower stock levels in Dairy Products. This saving was modified by the need to put beef in Dutch cold stores and by transport and other costs arising from the cold store fire in Ballaghaderreen.
- M.5.- Expenditure was less than anticipated.
- M.6.- Savings arose from a reduction in the number of completed projects being presented for grant assistance.
- M.7.- Only two of five participating groups submitted claims.
- M.9.- Some aspects of the Scheme were slow in getting underway, notably top and soft fruit projects.
- M.10.- Transactions not processed in time for payment before the end of the year accounted for most of the savings.
- M.12.- There was a delay in starting this scheme, the conditions of which were rather difficult to meet.

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M.13.-There has been a slow uptake of this scheme, under which rather exacting conditions must be met for a period of five years.

M.14.- There was a delay in setting up groups and having contracts signed which resulted in lower expenditure.

EUROPEAN COMMUNITY FUNDING

In addition to funds received from the Vote, Teagasc received £10,238,709 from the European Social Fund in 1992.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
ADMINISTRATION			
1.- Recoupment of salaries, <i>etc.</i> , of officers on loan to outside bodies	A.1.	167,000	143,584
2.- Recoupment by EC of certain travelling expenses	A.2.	628,000	893,712
3.- Receipts from EC for measures to protect the financial interests of the EC	A.14.	50,000	1,160
4.- Receipts from farm visits by staff in connection with On Farm Investment	M.1.	670,000	730,955
5.- Intervention stock losses, <i>etc.</i>			
<i>Original</i>		<i>£1,000</i>	
<i>Supplementary</i>		<i>2,000,000</i>	
	M.5.	2,001,000	1,430,679
6.- Forfeited deposits and securities under EC intervention, export refund, <i>etc.</i> , arrangements		500,000	514,996
7.- Receipts from meat inspection fees			
<i>Original</i>		<i>£10,460,000</i>	
<i>Less Supplementary</i>		<i>1,750,000</i>	
		8,710,000	8,164,645
8.- Receipts from veterinary inspection fees for live exports		264,000	508,610
9.- Receipts from fees for dairy premises inspection services			
<i>Original</i>		<i>£3,487,000</i>	
<i>Less Supplementary</i>		<i>500,000</i>	
		2,987,000	2,985,756
10.- Receipts from fees for veterinary inspection services at poultry plants			
<i>Original</i>		<i>£581,000</i>	
<i>Less Supplementary</i>		<i>300,000</i>	
		281,000	338,863
11.- Other Receipts			
<i>Original</i>		<i>£922,000</i>	
<i>Less Supplementary</i>		<i>822,000</i>	
		100,000	94,899
OTHER SERVICES			
12.- Receipts from sales of vaccines, livestock, farm produce, <i>etc.</i> , at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B.1. & C.3.	911,000	740,147
13.- Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees, <i>etc.</i> , and receipts from Backweston Farm	B.1.	1,213,000	1,049,921
14.- Receipts from licences and from sale and leasing of livestock, <i>etc.</i>	C.1.	148,000	170,836
15.- Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2.	28,600,000	28,919,503
16.- Receipts from fees in respect of poultry hatchery licences, <i>etc.</i>	D.1.	48,000	37,614
17.- Repayment of advances under Grain Storage (Loans) Act, 1951, <i>etc.</i>	A.3.	0	533
18.- Land Purchase Receipts			
<i>Original</i>		<i>£6,300,000</i>	
<i>Supplementary</i>		<i>3,678,000</i>	
	A.3. & L.5.	9,978,000	10,672,846
19.- Fees and costs recovered	L.1.	1,000	333
20.- Rent and Interest Receipts		1,000	-
21.- Interest on Land Commission bank deposits		50,000	42,229

Vote 32

		Corresponding Debit Subhead	Estimated £	Realised £
RECEIPTS FROM EC FOR :				
22.- On Farm Investment				
	<i>Original</i>			
	<i>Less Supplementary</i>			
		M.1.	23,622,000	23,617,754
23.- Farmers Retirement Scheme		M.2.	2,000	1,433
24.- Scheme of Aids to farmers in less Favoured Areas				
	<i>Original</i>			
	<i>Less Supplementary</i>			
		M.3.	64,794,000	64,497,890
25.- Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures				
	<i>Original</i>			
	<i>Less Supplementary</i>			
		M.4.	119,000,000	117,463,236
26.- Aids to Producer Groups		M.7.	80,000	16,741
27.- Operational Programme for Rural Development		M.9.	5,760,000	6,119,526
28.- Set Aside of Land		M.10.	180,000	159,591
29.- LEADER Programme		M.14.	9,600,000	8,516,218
	TOTAL			
	<i>Original</i>			
	<i>Less Supplementary</i>			
			<u>£280,346,000</u>	<u>£277,834,210</u>

1. Temporary Veterinary Inspectors who worked less than 18 hours per week may be regarded for PRSI purposes, with consequent refund of a portion of employers contribution. Fewer were reclassified during 1992.
2. With the major increase in foreign travel, recoupment increased accordingly.
3. There were limited purchases under Scrutiny and Monitoring Regulations during 1992, hence the shortfall from co-funding.
4. Higher receipts reflect the higher participation in schemes, with the consequent increase in fees from the extra farm visits involved.
5. Less E.C. receipts became due following the closing of the 1989 Accounts.
7. Revised fees were introduced in July 1992 but the industry is refusing to pay charges other than slaughter fees. Discussions are ongoing.
8. Surplus arose from an increase in the export levy on horses and from the greatly increased numbers of live exports.
10. Surplus arose from the introduction in July 1992 of fees for supervision of slaughtering, cutting, cold storing and for overtime involved.
11. Only a rough estimate can be made of the amount of miscellaneous receipts in any year.
12. Some funds due from the E.C. did not arrive until after the end of the year.
13. Deficit arose from some reduction in activities, delayed livestock sales, lower prices and some delay in receipt of fees.
14. Surplus arose from the late receipt of 1991 fees and from higher demand for licences and permits.
15. Levies brought in somewhat higher returns than expected.
16. Deficit arose from the late arrival of some registration fees and from a reduction in the number of supply farms and hatcheries.
18. Higher receipts from land sales and contributions towards improvements expenditure accounted for the increase.
21. Moneys were held a shorter time on deposit before transfer to the Vote.
24. Shortfall was due to a change in the punt/ECU exchange rate.

25. There was less purchasing into intervention and stock levels were lower than anticipated.
26. There was lower demand for aid with less expenditure. Consequently recoupment was also lower, and some recoupment was not received until 1993.
27. There was less activity by Groups, so both expenditure and recoupment were reduced.
28. Activity was lower than expected, so both expenditure and recoupment were reduced.
29. Activity was lower than expected, with a consequent shortfall in receipts.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
Higher, special or additional duties	£ 250,878	295	3	£ 5,523
Overtime and extra attendance	5,035,086	1,811	302	28,807
Shift and roster allowances	108,891	80	-	-
Miscellaneous*	186,680	566	1	8,547
Total extra remuneration	5,581,535	2,752	306	28,807

* Included in Miscellaneous is one Foreign Allowance of £8,547

Vote 32

NOTES

This account includes expenditure of £29,886 in respect of an officer seconded temporarily to an outside body on milk recording duties (Subhead A.1. (S.90/18/67 of 5/12/90)).

Subhead A.3. includes expenditure of £1,900 in gifts presented mainly by the Minister to counterparts and delegates from other countries (D.306/24/63 of 24/4/86).

Payments of £19,500 were made to a number of farmers in respect of damages caused to their glasshouses in a storm in November 1991 (Subhead K.2. (S.1/92 of 21/1/92)).

A payment of £25,000 was made to a Veterinary Surgeon following a Court order quashing the withdrawal of his authorisation to test under the Diseases of Animals Act 1966 (Subhead C.2. (S.90/13/59 of 30/1/92)).

Payments of £23,472 and £5,189 in refund of forfeiture and legal fees was paid to a firm arising from the release of intervention beef to a third party (Subhead M.5. (S.314/1/85 of 31/1/92 and 14/5/92)).

A payment of £18,250 was paid to an employee in an out of Court settlement following injuries received in a fall during the course of his work. (Subhead A.3. (S.90/45 of 16/2/92)).

Payments of £20,000 and £10,203 in costs were made to an employee of a meat company for injuries caused to her as a result of an accident by a temporary Veterinary Inspector employed by the department and the Company (Subhead A.3. (S.90/45/85 of 19/3/92)).

A payment of £5,370 was made to a staff member of a cleaning company employed by the Department for injuries suffered as a result of an accident while working in the Department's premises (Subhead A.3. (S.90/45/85 of 5/5/92)).

A payment of £7,000 was made to a Temporary Veterinary Inspector in an out of Court settlement in respect of loss of earnings for a period of dispute when he was not given work by the Department (Subhead A.3. (S.90/45/85 of 20/5/92)).

A payment of £65,128 in respect of legal costs was paid to plaintiffs following a High Court action taken against the Department in 1989 by a number of persons disputing the imposition of off-farm income limits on certain schemes operated by the Department. (Subhead A.3. (S.90/8/76 of 26/5/92)).

Payments of £20,000 and £7,405 legal costs were made to a farmer in respect of an out of court settlement following the withholding of certain Grants in 1984 by the Department who were not satisfied with the level of his compliance with the Disease Eradication Scheme. (Subhead C.2. (S.90/7/80 of 29/6/92)).

Payments of £142,629 and £6,024 were made to a number of growers in respect of cucumbers which were destroyed following reports that a number of people had become ill after eating them. The problem seems to have arisen following the misappropriation of a pesticide to one crop (Subhead K.2. (S.90/8/76 of 8/7/92 and 17/8/92)).

Payments of £7,500 and £2,575 costs were made in an out of court settlement to a cleaner who was injured in a fall while working for the Department (Subhead A.3. (S.90/45/85 of 20/7/92)).

A payment of £15,000 was made in final settlement to a laboratory analyst employed by the Department for injuries suffered in an accident at work in 1986. (Subhead A.3. (S.90/8/76 of 7/8/92)).

A payment of £3,000 was made to a farmer in respect of damage to two bridges on his farm from flooding in 1990 (Government Decision S.11070J) (Subhead K.2. (S.313/1/90 of 3/11/92)).

In addition to the amounts granted extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 44) as follows:-

Subhead A.I. - Salaries, Wages and Allowances	£1,754,863
Subhead D.3. - An Bord Glas - Grant-in-Aid for General Expenses	£8,000
Subhead B.3. - Teagasc - Grant-in-Aid for General Expenses	£1,847,500
Subhead B.4. - Teagasc - Grant-in-Aid for Superannuation Purposes	£382,500
Subhead I.I.- Coras Beostoic agus Feola - Grant in Aid for General Expenses	£29,000
Subhead M.9.- Operational Programme for Rural Development	8,000
Subhead H.- Pension Payments etc., and winding up expenses in respect of Dairy Disposal Company Ltd., Pigs and Bacon Commission and Bord na gCapall	<u>4,000</u>
	£4,033,863

The following sums were written off:-

	<i>Reference</i>	<i>Amount</i>
Fees due from a deceased person	S.90/8/76	£15
Arrears of Bovine Disease Levies	S.90/8/76	£18,672
Arrears due to Land Commission	D.305/1/86	£768
Arrears due to Land Commission	D.305/1/86	£13,350
Arrears due to Land Commission	D.305/1/86	£5,810
Costs of Commonage Improvements	D.305/1/86	£569
Arrears of Laboratory Fees	S.90/15/56	£111

SUBHEAD C.2. - BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION

	<i>1992</i>	<i>Total to</i>
	<i>£m</i>	<i>31/12/92</i>
		<i>£m</i>
GROSS COST		
Grants for Reactors	17.9	238.7
Fees to Veterinary Surgeons	17.5	204.9
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)	6.8	94.1
Salaries, Laboratory Expenses, Overheads (estimated)	18.0	219.5
TOTAL	<u>£60.2m</u>	<u>£757.2m</u>
RECEIPTS		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979	28.9	198.1
E.C. contributions to Cost of Schemes	-	12.2
TOTAL	<u>£28.9m</u>	<u>£210.3m</u>
NET COST	£31.3m	£546.9m

Vote 32

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1992

<i>Commission or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1992</i>	<i>Total Expenditure to 31st December, 1992</i>
Tribunal of Inquiry into the Beef Processing Industry	1991	£3,467,133	£4,620,931

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE FOOD AND FORESTRY
30th April, 1993

I have examined the above Account and the attached Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

**STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1992
(CAPITAL AMOUNTS ONLY)**

Advances under the Grain Storage (Loans) Act, 1951	£13,706
Sundry purchases of bulls under special scheme for congested districts	1,454
	<u>£15,160</u>

**WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT
Account of the Receipts and Payments in the Year ended 31st December, 1992**

Balance on 1st January, 1992	£(1,418)
Grant-in-Aid (Subhead J.4.)	0
	<u>(1,418)</u>
Contribution to World Food Programme	0
Balance on 31st December, 1992	<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, 1992**

Balance on 1st January, 1992	£(10,218)
Grant-in-Aid (Subhead J.3.)	(500,000)
Other Receipts	0
	<u>(510,218)</u>
Expenditure	500,186
Balance on 31st December, 1992	<u>£(10,032)</u>

PUBLIC SERVICE EARLY RETIREMENT SCHEME
Account of the Receipts and Payments in the Year ended 31st December, 1992

Balance on 1st January, 1992	£44,336 (Dr.)
Receipts During Year	-
Payments During Year	-
Balance on 31st December, 1992	<u>£44,336 (Dr.)</u>

M. DOWLING
Accounting Officer
 DEPARTMENT OF AGRICULTURE FOOD AND FORESTRY
 30th April, 1993

ACTUAL		ESTIMATED		
1992	1991	1992	1991	
ADMINISTRATION				
1.1	1.1	1.1	1.1	Administration
1.2	1.2	1.2	1.2	Administration
1.3	1.3	1.3	1.3	Administration
1.4	1.4	1.4	1.4	Administration
1.5	1.5	1.5	1.5	Administration
1.6	1.6	1.6	1.6	Administration
1.7	1.7	1.7	1.7	Administration
1.8	1.8	1.8	1.8	Administration
1.9	1.9	1.9	1.9	Administration
1.10	1.10	1.10	1.10	Administration
1.11	1.11	1.11	1.11	Administration
1.12	1.12	1.12	1.12	Administration
1.13	1.13	1.13	1.13	Administration
1.14	1.14	1.14	1.14	Administration
1.15	1.15	1.15	1.15	Administration
1.16	1.16	1.16	1.16	Administration
1.17	1.17	1.17	1.17	Administration
1.18	1.18	1.18	1.18	Administration
1.19	1.19	1.19	1.19	Administration
1.20	1.20	1.20	1.20	Administration
1.21	1.21	1.21	1.21	Administration
1.22	1.22	1.22	1.22	Administration
1.23	1.23	1.23	1.23	Administration
1.24	1.24	1.24	1.24	Administration
1.25	1.25	1.25	1.25	Administration
1.26	1.26	1.26	1.26	Administration
1.27	1.27	1.27	1.27	Administration
1.28	1.28	1.28	1.28	Administration
1.29	1.29	1.29	1.29	Administration
1.30	1.30	1.30	1.30	Administration
1.31	1.31	1.31	1.31	Administration
1.32	1.32	1.32	1.32	Administration
1.33	1.33	1.33	1.33	Administration
1.34	1.34	1.34	1.34	Administration
1.35	1.35	1.35	1.35	Administration
1.36	1.36	1.36	1.36	Administration
1.37	1.37	1.37	1.37	Administration
1.38	1.38	1.38	1.38	Administration
1.39	1.39	1.39	1.39	Administration
1.40	1.40	1.40	1.40	Administration
1.41	1.41	1.41	1.41	Administration
1.42	1.42	1.42	1.42	Administration
1.43	1.43	1.43	1.43	Administration
1.44	1.44	1.44	1.44	Administration
1.45	1.45	1.45	1.45	Administration
1.46	1.46	1.46	1.46	Administration
1.47	1.47	1.47	1.47	Administration
1.48	1.48	1.48	1.48	Administration
1.49	1.49	1.49	1.49	Administration
1.50	1.50	1.50	1.50	Administration
1.51	1.51	1.51	1.51	Administration
1.52	1.52	1.52	1.52	Administration
1.53	1.53	1.53	1.53	Administration
1.54	1.54	1.54	1.54	Administration
1.55	1.55	1.55	1.55	Administration
1.56	1.56	1.56	1.56	Administration
1.57	1.57	1.57	1.57	Administration
1.58	1.58	1.58	1.58	Administration
1.59	1.59	1.59	1.59	Administration
1.60	1.60	1.60	1.60	Administration
1.61	1.61	1.61	1.61	Administration
1.62	1.62	1.62	1.62	Administration
1.63	1.63	1.63	1.63	Administration
1.64	1.64	1.64	1.64	Administration
1.65	1.65	1.65	1.65	Administration
1.66	1.66	1.66	1.66	Administration
1.67	1.67	1.67	1.67	Administration
1.68	1.68	1.68	1.68	Administration
1.69	1.69	1.69	1.69	Administration
1.70	1.70	1.70	1.70	Administration
1.71	1.71	1.71	1.71	Administration
1.72	1.72	1.72	1.72	Administration
1.73	1.73	1.73	1.73	Administration
1.74	1.74	1.74	1.74	Administration
1.75	1.75	1.75	1.75	Administration
1.76	1.76	1.76	1.76	Administration
1.77	1.77	1.77	1.77	Administration
1.78	1.78	1.78	1.78	Administration
1.79	1.79	1.79	1.79	Administration
1.80	1.80	1.80	1.80	Administration
1.81	1.81	1.81	1.81	Administration
1.82	1.82	1.82	1.82	Administration
1.83	1.83	1.83	1.83	Administration
1.84	1.84	1.84	1.84	Administration
1.85	1.85	1.85	1.85	Administration
1.86	1.86	1.86	1.86	Administration
1.87	1.87	1.87	1.87	Administration
1.88	1.88	1.88	1.88	Administration
1.89	1.89	1.89	1.89	Administration
1.90	1.90	1.90	1.90	Administration
1.91	1.91	1.91	1.91	Administration
1.92	1.92	1.92	1.92	Administration
1.93	1.93	1.93	1.93	Administration
1.94	1.94	1.94	1.94	Administration
1.95	1.95	1.95	1.95	Administration
1.96	1.96	1.96	1.96	Administration
1.97	1.97	1.97	1.97	Administration
1.98	1.98	1.98	1.98	Administration
1.99	1.99	1.99	1.99	Administration
2.00	2.00	2.00	2.00	Administration

LABOUR

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, 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 Labour, including certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	5,198	5,038	160
A.2.- Travel and Subsistence	388	352	36
A.3.- Incidental Expenses	251	199	52
A.4.- Postal and Telecommunications Services	375	325	50
A.5.- Office Machinery and Other Office Supplies	376	382	(6)
A.6.- Office Premises Expenses	125	86	39
A.7.- Consultancy Services	19	13	6
OTHER SERVICES			
B.- Superannuation and Pensions for Members of the Labour Court	217	160	57
C.- Advertising and Publicity	50	55	(5)
D.- Commissions and Special Inquiries	20	3	17
E.- Subscriptions to International Organisations	270	266	4
F.- Research, including Manpower Surveys	80	80	-
G.- Labour Relations Commission	940	1,004	(64)
H.- DÍON-Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	500	500	-
I.- Irish Management Institute - Grant for Training	100	100	-
J.- Grants for Trade Union Education and Advisory Services	722	722	-
K.- Trade Union Amalgamations	200	139	61
L.- College of Industrial Relations - General Expenses (Grant-in-Aid)	50	50	-
M.- Employment Equality Agency	404	403	1
N.- Grant for National Authority for Occupational Safety and Health	3,229	3,229	-
O.- Grant for the European Foundation for the Improvement of Living and Working Conditions	100	100	-
TRAINING AND EMPLOYMENT			
(i) FORAS ÁISEANNA SAOTHAIR (FÁS)			
P.1.- Administration (Grant-in-Aid)	9,699	9,699	-
P.2.- Grant for Training	40,199	40,199	-
P.3.- Capital Expenditure (Grant-in-Aid)	4,565	3,565	1,000
P.4.- Grant for the Social Employment Scheme	72,900	73,268	(368)

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
P.5.- Grant for the Employment Subsidy Scheme	5,408	1,755	3,653
P.6.- Grant for Teamwork	3,000	3,685	(685)
P.7.- Grant for Enterprise Scheme	1,300	1,300	-
P.8.- Grant for Community Enterprise Programme and Graduate Placement Programmes	1,614	1,614	-
(ii) CERT			
Q.1.- Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) - Grant for Training	3,450	3,450	-
Q.2.- Grant for Capital Expenditure	2,330	2,330	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
158,079			4,008
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
R.- Appropriations in Aid	605	648	43
NET TOTAL			Total Surplus to be Surrendered
157,474			4,051
ACTUAL SURPLUS TO BE SURRENDERED:-		£4,050,517	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- Expenditure on Incidental Expenses was less than anticipated.
- A.6.- Expenditure on Office Premises was less than anticipated.
- A.7.- Expenditure on consultancy services was less than expected.
- B.- Payment of pension and lump sums provided for, did not arise.
- C.- The expenditure on Advertising and Publicity was higher than expected.
- D.- Expenditure on Commissions and Special Inquiries did not arise to the extent provided for.
- G.- The excess arose because of increased demand for the services of the Labour Relations Commission.
- K.- Claims which reached the payment stage were less than anticipated.
- P.3.- The Government corrective package reduced this subhead by £1m.
- P.5.- The numbers recruited to the scheme were less than anticipated.
- P.6.- The demand for placement on TEAMWORK was higher than anticipated.

Vote 33

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from the Social Insurance Fund	90,000	115,007
2. Recoupment of salaries, etc., of officers on secondment	102,000	92,157
3. Recoupment of certain travelling and subsistence expenses from the EC	87,000	74,224
4. Receipts from Work Permit fees	250,000	306,776
5. Miscellaneous	<u>76,000</u>	<u>59,824</u>
	<u>£605,000</u>	<u>£647,988</u>

- 1.- The Redundancy Payments Acts make provision for recoupment from the Social Insurance Fund of the costs of the Employment Appeals Tribunal and its Secretariat in servicing redundancy appeals. Recoupments were more than anticipated.
- 2.- Recoveries were less than anticipated because a secondment arrangement terminated early in the year.
- 3.- The extent of EC Travel was less than anticipated.
- 4.- More applications than expected were received.
- 5.- It is difficult to estimate miscellaneous receipts.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	56,630	99	1	5,537
Overtime and extra attendance	116,382	141	5	5,702
Shift and roster allowances	-	-	-	-
Miscellaneous	5,601	36	-	-
Total extra remuneration	178,613	276	6	5,702

NOTES

In addition to the grants and grants-in-aid from the Vote, the following bodies under the aegis of the Department of Labour received European Social Fund aid in 1992 as shown below

FÁS	£74,888,000
CERT	£5,613,000
Irish Management Institute	£276,000

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £529,000 is included in the estimate for 1993, in respect of the vote for the Department of Enterprise and Employment.

DETAILS OF EXPENDITURE ON COMMISSIONS AND SPECIAL INQUIRIES

<i>Commission or Special inquiry</i>	<i>Subheads</i>		<i>Total for the year ended 31st December, 1992</i>	<i>Total to 31st December, 1992</i>
	<i>D.</i>	<i>A.1.</i>		
DÍON - Committee on Welfare Services Abroad	£2,469	£5,840	£8,309	£124,191

EMPLOYMENT AND TRAINING LEVY

Statement of payments made in accordance with Section 25(1) of the Labour Services Act, 1987

	<i>Total for the year ended 31st December, 1992</i>	<i>Total to 31st December, 1992</i>
<i>Received by the Minister for Labour</i>	£143,273,983	£1,107,239,492
<i>Paid by the Minister for Labour into the Exchequer</i>	£143,273,983	£1,107,239,492

KEVIN BONNER
Accounting Officer
DEPARTMENT OF LABOUR,
30th April, 1993

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

INDUSTRY AND COMMERCE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, 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 Industry and Commerce, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	9,685	9,829	(144)
A.2.- Travel and Subsistence	1,065	1,118	(53)
A.3.- Incidental Expenses	242	238	4
A.4.- Postal and Telecommunications Services	422	452	(30)
A.5.- Office Machinery and Other Office Supplies	1,311	1,342	(31)
A.6.- Office Premises Expenses	705	544	161
A.7.- Consultancy Services			
<i>Original</i>	£798,000		
<i>Supplementary</i>	<u>440,000</u>		
	1,238	876	362
A.8.- Advertising and Publicity	180	144	36
OTHER SERVICES			
B.- Subscriptions to International Organisations, etc.			
<i>Original</i>	£4,638,000		
<i>Supplementary</i>	<u>406,000</u>		
	5,044	4,997	47
C.1.- Shannon Free Airport Development Company Limited - Administration and General Expenses (Industrial Development) (Grant-in-Aid)			
<i>Original</i>	£1,650,000		
<i>Less Supplementary</i>	<u>130,000</u>		
	1,520	1,520	-
C.2.- Shannon Free Airport Development Company Limited - Grants to Industry (Grant-in-Aid)	11,000	11,000	-
D.- Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development	2,180	591	1,589
E.1.- An Bord Tráchtála - Administration and General Expenses (Grant-in-Aid)			
<i>Original</i>	£33,338,000		
<i>Supplementary</i>	<u>460,000</u>		
	33,798	33,794	4
E.2.- An Bord Tráchtála - Market Entry and Development Scheme (Grant-in-Aid)	130	102	28
E.3.- An Bord Tráchtála - Market Development Fund (Grant-in-Aid)			
<i>Original</i>	£NIL		
<i>Supplementary</i>	£20,000,000		
<i>Less Supplementary</i>	<u>3,705,000</u>		
	16,295	8,882	7,413
F.1.- Eolas - Administration and General Expenses (Grant-in-Aid)			
<i>Original</i>	£11,203,000		
<i>Less Supplementary</i>	<u>240,000</u>		
	10,963	10,963	-

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
F.2.- Eolas - Capital Expenditure (Grant-in-Aid)	3,000	2,500	500
G.1.- Industrial Development Authority - Administration and General Expenses (Grant-in-Aid)			
<i>Original</i>	<i>£16,200,000</i>		
<i>Less Supplementary</i>	<i><u>290,000</u></i>	15,910	15,910
G.2.- Industrial Development Authority - Grants to Industry (Grant-in-Aid)			
<i>Original</i>	<i>£106,000,000</i>		
<i>Less Supplementary</i>	<i><u>2,000,000</u></i>	104,000	104,000
G.3.- Industrial Development Authority - Building Operations (Grant-in-Aid)	4,250	4,246	4
H.- Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	500	500	-
I.1.- National Micro-Electronics Research Centre, University College, Cork - Administration and General Expenses (Grant-in-Aid)	425	425	-
I.2.- National Micro-Electronics Research Centre, University College, Cork - Capital Expenditure (Grant-in-Aid)	916	916	-
J.1.- Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	11,130	11,130	-
J.2.- Credit Financing of certain Capital Goods Exports	160	57	103
K.- Commissions, Committees and Special Inquiries	8	1	7
L.- Miscellaneous Payments	52	26	26
M.- Science and Technology Development Programme			
<i>Original</i>	<i>£27,336,000</i>		
<i>Less Supplementary</i>	<i><u>480,000</u></i>	26,856	26,534
N.- Metrology Services	598	343	255
P.- Nitrigín Eireann Teoranta (Financial Assistance)			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i><u>£6,000,000</u></i>	6,000	6,000
GROSS TOTAL			Surplus of Gross Estimate over Expenditure
<i>Original</i>	<i>£249,122,000</i>		
<i>Supplementary</i>	<i><u>20,461,000</u></i>	269,583	258,980
<i>Deduct:-</i>			Deficiency in Appropriations in Aid realised
O.- Appropriations in Aid	9,087	8,530	557
NET TOTAL			Net Surplus to be surrendered
<i>Original</i>	<i>£240,035,000</i>		
<i>Supplementary</i>	<i><u>20,461,000</u></i>	260,496	250,450

ACTUAL SURPLUS TO BE SURRENDERED:-	£10,045,956
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Vote 34

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.2.- Excess was due to a higher than anticipated level of travelling during the year.
- A.4.- Excess was due to certain telephone connection expenses and the introduction of VAT on telephone charges.
- A.6.- Saving was due to Departmental refurbishment costs not being as high as anticipated.
- A.7.- Saving was due primarily to lower than anticipated expenditure on Inquiries under Section 14 of the Companies Act, 1990.
- A.8.- Saving was due primarily to expenditure by the Competition Authority not being as high as anticipated.
- D.- Saving was due to a favourable change in exchange rates during early 1992.
- E.2.- Saving was due to the fact that bank loan repayments were paid ahead of schedule.
- E.3.- Saving was due to a reduction in the number of firms which qualified for support by An Bord Tráchtála under the Market Development Fund.
- F.2.- Saving was due to a cut imposed by Government.
- J.2.- Saving was due to a lower than expected use of the Medium Term Finance Scheme for exports of capital goods.
- K.- Saving was due to expenditure not being as high as anticipated.
- L.- Saving was due to the provision for testing equipment under the European Communities Regulations not being required.
- N.- Saving was due to a reduction in the level of pattern approvals, in postponement of the purchase of Metric Standards and the recalibration of Standards, and a shortfall in anticipated expenditure on capital equipment (Restructuring Programme).

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961	258,000	183,542
2.- Repayment of travel costs of certain journeys to EC	400,000	450,753
3.- Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	750,000	221,493
4.- Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	4,000,000	3,717,291
5.- Companies Registration Office	1,911,000	2,108,258
6.- Fees for casual trading licences	85,000	73,211
7.- Receipts from IDA in respect of repayable grants for industrial housing*	610,000	609,708
8.- Fees under Market Entry and Development Scheme	143,000	125,851
9.- Fees in respect of the Supervision of Insurance Undertakings	695,000	734,300
10.- Miscellaneous	<u>235,000</u>	<u>305,397</u>
TOTAL	<u>£9,087,000</u>	<u>£8,529,804</u>

* Capital service receipt.

- 1.- Receipts in respect of Pattern Approvals were lower than anticipated.
- 2.- Recovery of expenditures incurred in respect of attendances at EC meetings was greater than anticipated.
- 3.- Shortfall was due to a lower than anticipated demand for export credit insurance and finance following a restructuring of the Export Credit Insurance and Finance Schemes.
- 4.- Shortfall was due to a decrease in the number of Patent applications following ratification of the European Patent Convention.
- 5.- Surplus was due to increased demand as a result of ongoing development of Companies Registration Office services.

- 6.- Shortfall was due to a reduction in the level of applications for Casual Trading Licences.
- 8.- Shortfall was due to a number of companies participating in the scheme not realising the level of sales expected.
- 9.- Surplus was due to the level of insurance supervision fee income being higher than anticipated.
- 10.- Surplus was due primarily to receipt of court costs relating to Registry of Friendly Societies cases.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	54,065	33	3	5,350
Overtime and extra attendance	249,316	331	2	5,335
Shift and roster allowances	-	-	-	-
Miscellaneous	4,798	20	-	-
Total extra remuneration	308,179	384	5	5,350

Of the total amount of overtime paid, £19,000 was recouped from Vote 35.

NOTES

- In addition to the funds issued from the Vote, extra amounts totalling £1,958,620 were issued from the Vote for Increases in Remuneration and Pensions (No.44) as follows:

Departmental salaries, wages and allowances	£175,000
Shannon Free Airport Development Company Limited	£207,921
An Bord Tráchtála	£259,000
Eolas	£467,000
Industrial Development Authority	£525,000
Irish Productivity Centre	£324,699
- Ex-gratia* payments totalling £8,410 were made to three officers in respect of services at the Beef Tribunal (E109/71/70).
- The account includes expenditure of £90,223 in respect of salaries of staff on loan without repayment to certain European Institutions.

Vote 34

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES
ON ACCOUNT OF WHICH PAYMENTS WERE MADE FROM THE VOTE
IN THE YEAR ENDED 31ST DECEMBER, 1992.

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31st December, 1992</i>
Motor Insurance Advisory Board	1991	£6,015

STATEMENT OF EXPENDITURE OUT OF MONIES PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

Balance on 1st January, 1992	£6,096	(Dr)
Receipts from the Employment Guarantee Fund	<u>22,903</u>	
	16,807	
Payments on behalf of Sectoral Development Committee	<u>16,502</u>	
Balance on 31st December, 1992	<u>£305</u>	

SEÁN DORGAN,
Accounting Officer.
DEPARTMENT OF INDUSTRY AND COMMERCE,
30th April, 1993.

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

TOURISM, TRANSPORT AND COMMUNICATIONS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, 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, Transport and Communications, including certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	25,978	28,072	(2,094)
A.2.- Travel and Subsistence	1,352	1,174	178
A.3.- Incidental Expenses	470	603	(133)
A.4.- Postal and Telecommunications Services	2,315	2,355	(40)
A.5.- Office Machinery and Other Office Supplies	1,597	771	826
A.6.- Office Premises Expenses	1,029	536	493
A.7.- Consultancy Services	350	182	168
A.8.- Equipment, Stores and Maintenance	561	447	114
TOURISM			
B.1.- Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	21,500	21,500	-
B.2.- Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	500	500	-
B.3.- Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Tourism Development	950	352	598
B.4.- Shannon Free Airport Development Company Limited - Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	1,775	1,775	-
B.5.- Bord Fáilte Éireann - Grant for EXPO '92 Seville (Grant-in-Aid) (National Lottery Funded)	2,250	2,072	178
B.6.- Bord Fáilte Éireann - Grants to Car Hire Sector for 1992 (Grant-in-Aid)	1,000	775	225
ROAD AND RAIL TRANSPORT			
C.1.- Grants to Córas Iompair Éireann	108,000	108,230	(230)
C.2.- Córas Iompair Éireann - Redundancy Compensation	44	57	(13)
C.3.- Traffic Management Schemes	200	263	(63)
C.4.- Pension Payments and Winding up Expenses in respect of the Dublin Transport Authority	14	11	3
C.5.- Galway-Aran Ferry Service (Subvention)	515	487	28
C.6.- Rail Services	1	-	1

Vote 35

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
CIVIL AVIATION			
D.1.- Acquisition of Land, Buildings, etc., at State Airports	330	45	285
D.2.- Rent on Lands, etc., at State Airports	3	20	(17)
D.3.- Grant to Aer Rianta, cpt for payment to the Irish Airlines (General Employees) Superannuation Fund	20	-	20
D.4.- Electronic Equipment for Air Navigation Services Office	7,309	6,341	968
D.5.- Transport of Staff	30	26	4
D.6.- Grants towards the Cost of Regional/Local Airports Development	30	27	3
D.7.- Insurance Premium for Air Navigation Services	190	126	64
D.8.- Transfer of functions of the Air Navigation Services Office	251	147	104
COMMUNICATIONS			
E.1.- Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid)	49,075	49,075	-
E.2.- Payment to An Post for Collection of Broadcasting Licence Fees	6,044	6,044	-
E.3.- Liabilities arising from the re-organisation of the Postal and Telecommunications Services	1	-	1
E.4.- Grant to An Post for GPO Restoration (Grant-in-Aid) (National Lottery Funded)	1,000	893	107
E.5.- Reimbursement of An Post for Pension Payments under Section 46(10) of the Postal and Telecommunications Services Act, 1983	171	-	171
MISCELLANEOUS			
F.1.- Commissions and Special Inquiries	9	2	7
F.2.- Subscriptions to International Organisations	3,103	2,083	1,020
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	237,967	234,991	2,976
			Surplus of Appropriations in Aid Realised
<i>Deduct:-</i>			
G.- Appropriations in Aid	105,208	111,990	6,782
			Total Surplus to be Surrendered
NET TOTAL	132,759	123,001	9,758
ACTUAL SURPLUS TO BE SURRENDERED:-		£9,757,664	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Cable Television Licence Fees	£199,423
Fees in respect of GPO properties	£205,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- The excess arose mainly because certain costs relating to the State Services Building at Dublin Airport were borne on the Subhead instead of Subhead A.6.
- A.5.- The saving arose because of delays on information technology projects.
- A.6.- Savings arose as electrical/fire safety work in the Kildare Street building was not carried out and also due to the reasons outlined on Subhead A.3. above.
- A.7.- The saving arose because a number of planned consultancies were not proceeded with.
- A.8.- Savings arose because telecommunications equipment was not delivered in time to be paid for during the year and also the planned purchase of new vehicles by ANSO did not proceed.
- B.3.- The saving is attributable to the postponement of payments under the Working Capital Scheme due to the uncertain currency situation towards the end of the year.
- B.5.- Expenditure was less than anticipated.
- B.6.- Take-up under the scheme was less than anticipated.
- C.2.- A payment which was expected to arise in 1991 could not be paid until 1992.
- C.3.- The excess arose from the bringing forward from 1993 of certain traffic schemes by the Dublin Transportation Task Force.
- C.5.- Costs were less than anticipated.
- D.1.- The saving was due to delays in the finalisation of a number of land acquisitions which were expected to have been completed in 1992.
- D.2.- The excess relates to the retrospective payment of rent on a site required for navigational aids.
- D.3.- The provision was not required.
- D.4.- Savings arose mainly from delays in completing the SOTA Remote Control System.
- D.7.- The saving arose because of the favourable rate of the US dollar.
- D.8.- The saving arose due to the delay in establishing ANSO as a Semi-State body and the postponement until 1993 of the appointment of an Interim Board and other professional staff.
- E.4.- The saving arose because certain works involved in the restoration did not mature for payment.
- E.5.- The provision was not required.
- F.2.- The saving was due to a reduction in contributions to Eurocontrol after it was permitted to fund its capital programme by increased borrowing and also, the contribution to EUMETSAT was less than anticipated.

Vote 35

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986	1,151,000	1,616,739
2. Surplus on Aer Rianta c/p Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at airports	14,000,000	14,295,738
3. Terminal Air Navigation charges	4,000,000	4,000,000
4. Recoupment of En-route facility charges	22,500,000	27,064,748
5. Shanwick Communications charges	5,600,000	6,498,864
6. Recoupment for Seconded Staff	57,000	46,482
7. Road Transport Licences	304,000	589,283
8. Receipts for transport of staff	12,000	8,810
9. Receipts for data provided by the Meteorological Service	300,000	212,655
10. Recoupment from EC of air fares in respect of official travel	77,000	76,169
11. Recoupment of operating costs of Mount Gabriel Radar Station	50,000	74,452
12. Wireless Examination Fees and Transmitting Permits	500,000	588,287
13. Receipts from Broadcasting Licence Fees	55,000,000	55,397,205
14. Telecommunications Licence Fees	12,000	8,000
15. Receipts from Relay Licence Fees and MMDS Operators	1,225,000	1,108,966
16. Miscellaneous Receipts	<u>420,000</u>	<u>403,138</u>
TOTAL	<u>£105,208,000</u>	<u>£111,989,536</u>

1. There was a significant increase in the demand for services
4. Traffic levels were higher than anticipated.
5. Revenue expected in 1991 was not received until 1992.
6. The estimated increase in salaries was lower than anticipated.
7. Charges for the new EC Community Authorisations were set at higher levels than had been anticipated.
9. The delayed introduction of the Premium Rate Weather System resulted in a lower than anticipated return.
11. Revenue received in 1992 related to 1991. Revenue due for 1992 was not received by year end.
12. The surplus arose because a higher than expected number of holders of business radio licences renewed their licences towards the end of the year.
15. Cable receipts were lower than anticipated. The shortfall was partly offset by MMDS receipts being higher than anticipated.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	1,704,619	628	122	8,464
Overtime and extra attendance	365,570	382	4	5,824
Shift and roster allowances	4,256,115	746	503	9,418
Miscellaneous	-	-	-	-
Total extra remuneration	6,326,304	1,756	629	9,418

NOTES

- 1.- The total Administrative Budget allocation for the Department for 1992 was £33,652,000. The allocation was adjusted by £3,733,000 for allowed increases in pay giving a total budget of £37,385,000. The total saving was £3,246,000; £2,000,000 was carried forward to 1993.
- 2.- Subhead D.5. includes expenditure on subsidised transport of Immigration Officials (£427) and Customs and Excise Staff (£1,708).
- 3.- *Ex-gratia* payments of £20,000 were made to four officers in respect of costs incurred following compulsory transfer from Mount Gabriel Radar station to Dublin Airport (DFS dated 2 December, 1992).
- 4.- *Ex-gratia* payments totalling £319,842 were paid to one hundred and forty officers of the Air Traffic Service in respect of buy-out of untaken leave. Amounts paid varied from £343 to £8,220 (E.103/1/92 dated 1 December, 1992).
- 5.- *Ex-gratia* payments totalling £207,430 were paid to sixty seven officers in the ANSO Engineering Service in respect of extra attendance accumulated as a direct result of the installation and bringing into operation of new equipment over the past three years. (DFS dated 2 December, 1992).
- 6.- In addition to the grants-in-aid issued from the Vote, an extra amount of £183,000 was issued to Bord Fáilte and £50,000 to Shannon Free Airport Development Co. Ltd. from the Vote for Increases in Remuneration and Pensions (No. 44).
- 7.- A total of £8,301, including £3,301 in costs, was paid on foot of a Circuit Court award against the Minister.
- 8.- A sum of £14,453 was received from the Training Initiatives Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

Vote 35

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1992

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1992</i>	<i>Total Expenditure to 31st December, 1992</i>
Broadcasting Complaints Commission	1977	£2,273	£18,879

B. McDONAGH,
Accounting Officer,
DEPARTMENT OF TOURISM, TRANSPORT AND COMMUNICATIONS,
30th April, 1993.

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

P.L. McDONNELL
Ard-Reachtaire Cuntas agus Ciste

MULTI-ANNUAL CAPITAL COMMITMENTS

<i>Project</i>	<i>Expenditure to 31/12/91</i>	<i>Expenditure 1992</i>	<i>Amounts to be met in future years</i>
	<i>£</i>	<i>£</i>	<i>£</i>
A.N.S.O. Re-equipment Programme	23,777,628	3,270,521	1,421,612

DEFENCE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
	£'000	£'000	£'000
OFFICE OF THE MINISTER FOR DEFENCE - ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	7,026	6,852	174
A.2.- Travel and Subsistence	225	161	64
A.3.- Incidental Expenses	108	79	29
A.4.- Postal and Telecommunications Services	892	766	126
A.5.- Office Machinery and other Office Supplies	245	186	59
A.6.- Office Premises Expenses	567	608	(41)
A.7.- Consultancy Services	49	24	25
DEFENCE FORCES			
B.- Permanent Defence Force: Pay	216,750	215,643	1,107
C.- Permanent Defence Force: Allowances	25,190	24,510	680
D.- Reserve Defence Force: Pay, etc.	3,770	3,423	347
E.- Chaplains and Officiating Clergymen: Pay and Allowances	505	502	3
F.- Civilians attached to Units: Pay, etc.	18,272	18,579	(307)
G.- Defensive Equipment	5,100	4,440	660
H.- Aircraft	17,020	18,202	(1,182)
I.- Mechanical Transport	2,880	3,650	(770)
J.- Ships and Naval Stores	2,800	3,129	(329)
K.- General Stores	1,300	1,246	54
L.- Engineer Stores	350	363	(13)
M.- Office Machinery and other Office Supplies	2,275	2,543	(268)
N.- Clothing	5,000	4,063	937
O.- Provisions	2,900	3,203	(303)
P.- Barrack Services	1,100	1,488	(388)
Q.- Medical Expenses	870	932	(62)
R.- Fuel, Electricity, Gas and Water	5,560	5,535	25
S.- Postal and Telecommunications Services	3,200	2,520	680
T.- Petrol, Oils, etc.	4,200	3,657	543
U.- Transportation, etc.	1,550	1,665	(115)
V.- Buildings	8,000	6,874	1,126
W.- Lands	150	131	19

Vote 36

Service	Estimate Provision	Outturn	Outturn compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
X.- Equitation (<i>National Lottery Funded</i>)	325	322	3
Y.- Military Educational Courses and Visits	450	510	(60)
AA.- Compensation	3,800	3,613	187
BB.- Miscellaneous Expenses	935	927	8
OTHER SERVICES			
CC.- Civil Defence	1,780	2,256	(476)
DD.- Irish Red Cross Society (Grant-in-Aid) (<i>National Lottery Funded</i>)	404	404	-
EE.- Coiste an Asgard (Grant-in-Aid) (<i>National Lottery Funded</i>)	300	300	-
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	345,848	343,306	2,542
Deduct:-			Deficiency in Appropriations in Aid Realised
Z.- Appropriations in Aid	19,550	19,442	108
			Net Surplus to be Surrendered
NET TOTAL	326,298	323,864	2,434
ACTUAL SURPLUS TO BE SURRENDERED:-		£2,434,281	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- In addition to the amount expended under this subhead a sum of £152,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- A.2.- The saving is due to the level of travel undertaken by Department staff being less than anticipated.
- A.3.- The saving is due to requirements being less than anticipated.
- A.5.- The saving is due to economies in the use of office equipment, stationery and printed material.
- A.7.- The provision for Consultancy Services was not availed of to the extent provided.
- B.- In addition to the amount expended under this subhead, a sum of £3,957,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- C.- In addition to the amount expended under this subhead, a sum of £67,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- D.- The saving is due to the cost of personnel attending annual training being less than originally forecast. In addition to the amount expended under this subhead, a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- E.- In addition to the amount expended under this subhead a sum of £8,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- F.- In addition to the amount expended under this subhead, a sum of £480,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

- G.- The saving is due to deliveries of ammunition and equipment being slower than anticipated.
- H.- The excess is due to the extension of the lease of an aircraft and to expenditure on aircraft spares and maintenance being greater than anticipated.
- I.- The excess is due to the acquisition of additional vehicles and to requirements for spares being greater than anticipated.
- J.- The excess is due to the maintenance cost of vessels being higher than anticipated.
- M.- The excess is due to the necessity to upgrade computer hardware and software in line with current Information Technology policy allied to increased expenditure on computer maintenance and consumables.
- N.- The saving is due to the delivery of certain items of clothing being slower than anticipated.
- O.- The excess is due to the cost of rations being higher than anticipated.
- P.- The excess is due mainly to early delivery of stores and materials.
- Q.- The excess is due to expenditure on drugs being higher than anticipated.
- S.- The saving arises from a reduction in the level of telephone traffic.
- T.- The saving is due to expenditure on petrol and aviation fuel being less than anticipated.
- U.- The excess is as a result of certain UN travel costs incurred in 1992 and previous years being brought to account in 1992.
- V.- The saving resulted from progress on works being slower than anticipated.
- W.- The saving is due to a reduction in the number of rentals paid.
- Y.- The excess is due to the cost of training courses being greater than anticipated.
- CC.- The excess is due to the need to maintain current year grant aid funding to local authorities and to unforeseen expenditure arising from participation in the Bosnian Refugee Operation.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from United Nations in respect of overseas allowances, stores, etc.	8,350,000	8,585,247
2. Receipts from EC in respect of fishery protection costs	4,110,000	3,772,805
3. Receipts from Banks in respect of Cash Escort Services	1,500,000	1,500,000
4. Receipts from occupation of official quarters	450,000	387,677
5. Receipts from rations on repayment	1,370,000	970,789
6. Receipts from issues on repayment	404,000	311,598
7. Receipts for Barrack Services	35,000	37,993
8. Receipts on discharge by purchase	70,000	23,194
9. Lands and Premises:-		
(i) Revenue	£100,000	
(ii) Sales	<u>£200,000</u>	
	300,000	385,969
10. Sale of surplus stores	240,000	1,374,389
11. Refunds in respect of services of seconded officers	70,000	113,195
12. Recoupment of costs incurred in connection with oil incidents	1,000	-
13. Refund of V.A.T.	2,500,000	1,521,287
14. Miscellaneous	<u>150,000</u>	<u>458,200</u>
TOTAL	<u>£19,550,000</u>	<u>£19,442,343</u>

Vote 36

- 2.- Receipts from the EC in respect of fishery protection costs were less than anticipated.
- 4.- The shortfall is due to a reduction in the number of personnel in occupation of official quarters.
- 5.- The shortfall is due to a reduction in the number of personnel who availed of rations on repayment.
- 6.- Receipts under this heading are difficult to forecast.
- 8.- The number of personnel purchasing their discharge was less than anticipated
- 9.(i)- The surplus is due to revenue from lettings being greater than expected.
- 9.(ii)- It is difficult to forecast accurately receipts under this heading.
- 10.- Receipts under this heading are difficult to forecast.
- 11.- The surplus is due to the number of seconded officers being higher than anticipated.
- 13.- The shortfall is due to the fact that a refund of VAT by the Revenue Commissioners was less than anticipated.
- 14.- It is difficult to forecast accurately receipts under this heading.

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	196,187	208	3	7,552
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	196,187	208	3	7,552

LOSSES STATEMENT

1. Twenty-six cases of damage to military vehicles in which negligence on the part of military personnel was proven resulted in a gross loss of £12,582 of which £138 was recovered (S.4/11/62 and S.4/34/49). £12,444
2. Thirty-seven cases of damage to military vehicles in which negligence on the part of military personnel was not proven resulted in a loss of £11,203 (S.4/11/62). £11,203
3. Four cases of damage to military aircraft in which negligence on the part of military personnel was not proven resulted in a loss of £107,381 (S.4/11/62 and S.4/34/49) £107,381
4. One case of damage to military aircraft in which negligence on the part of military personnel was proven resulted in a gross loss of £90,780 of which £22 was recovered (S.4/34/49) £90,758

- | | |
|--|--------|
| 5. Nine cases involving loss or damage to stores and equipment for which negligence could not be attributed to any person (S.4/25/56, S.4/11/62 and S.4/8/56). | £5,555 |
| 6. Twenty-seven cases of theft resulted in a gross loss of £5,661 of which £60 was recovered (S.4/34/49 and S.4/11/62). | £5,601 |

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £193,000 is included in the Defence Estimate for 1993.

This account includes the sum of £32,177 in respect of pay and allowances of a military officer on loan to the Department of the Environment.

This account includes the sum £28,267 in respect of pay and allowances of a military officer on loan to the Department of the Marine.

This account includes the sum of £6,615 in respect of pay and allowances of military officers seconded to Dublin Corporation on a grant aided basis (S.4/27/50).

This account includes the sum of £35,664 in respect of pay and allowances of military officers on loan to the Army Pensions Board (S.4/30/40 and S.4/11/58).

This account includes a sum of £57,647 in respect of pay and allowances of military officers on loan to the Defence Forces Canteen Board (S.4/30/40 and S.4/11/58).

This account includes the sum of £1,990,121 in respect of pay and allowances of military officers on loan to the United Nations for varying periods (S.4/16/58)

This account includes the sum of £59,675 in respect of pay and allowances of military officers seconded to the Valuation and Ordnance Survey Office.

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 to Garda personnel.

Air Corps helicopters and aircraft were provided without charge to Health Boards for ambulance missions (S.72/7/75).

Aerial photographs to the value of £13 were supplied without charge to the Ordnance Survey Office (S.8/45/31).

Facilities were made available without charge to the Eastern Health Board for the training of ambulance personnel.

Institutional and outpatient hospital services were afforded to Defence Force personnel and their dependants in civilian hospitals without application of the statutory charge and in military hospitals without charge to Health Boards (S.4/40/51 and S.72/7/75).

Gunnery control spares to the value of £176,000 were obtained in exchange for two sets of obsolete compass systems (S.4/4/69).

Office equipment to the value of £3,048 was transferred, without charge from the Department of the Marine to this Department (S.4/2/92).

An ex-gratia payment of £420 was paid to an officer in respect of the theft of personal property while on official business abroad (S.4/2/75).

A number of balances had accumulated over several years in various suspense accounts. Reconciliation of these accounts resulted in the sum of £457 being credited to the Defence Vote (S.4/2/93).

Telephone services were provided without charge by the Department of Justice to Defence Force personnel serving with the United Nations.

A credit of £655,500 was obtained against the cost of 69 new troop-carrying vehicles in respect of a 'trade-in' of 69 obsolete vehicles (S.4/7/92).

Clerical errors by tenders resulted in the amendment of existing orders at a cost of £5,846 (S.9/4/52).

Vote 36

PUBLIC SERVICE EARLY RETIREMENT SCHEME
Account of the Receipts and Payments in the Year ended 31st December, 1992

	£	£
Balance on 1st January, 1992		NIL
<i>Receipts:-</i>		
From Department of Labour - Statutory Redundancy Payments	2,397	
From Vote for Superannuation and Retired Allowances (No. 18)	<u>13,795</u>	16,192
<i>Payments:-</i>		<u>(16,192)</u>
Balance on 31st December, 1992		<u>NIL</u>

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT
Account of Receipts and Payments for year ended 31st December, 1992

	£
Balance on 1st January, 1992	103,213
Grant-in-Aid, 1992 (Subhead EE)	300,000
Other Receipts - Cruise fees, etc.	101,873
	<u>505,086</u>
Expenditure, 1992	381,340
Balance on 31st December, 1992	<u>£123,746</u>

Coiste An Asgard also has on deposit an amount of £21,602 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

S. Ó BROSNA CHÁIN,
Oifigeach Cuntasalóichta.
 AN ROINN COSANTA,
 14 Aibreán, 1993.

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

P.L.McDONNELL
 Ard-Reachtair Cuntas agus Ciste

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, *etc.*, and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ARMY PENSIONS BOARD			
A.- Salaries, Wages and Allowances	57	56	1
PENSIONS, ALLOWANCES, ETC.			
B.- Wound and Disability Pensions and Gratuities, <i>etc.</i>	3,544	3,403	141
C.- Allowances and Gratuities to Dependants, <i>etc.</i>	5,340	5,312	28
D.- Military Service Pensions	446	432	14
E.1.- Defence Forces (Pensions) Schemes	41,075	40,181	894
E.2.- Payments in respect of transferred service	450	549	(99)
F.- Compensation for death or personal injuries sustained by Members of the Local Defence Force	19	22	(3)
G.- Special Allowances under the Army Pensions Acts to persons awarded Medals	875	886	(11)
H.- Medical Appliances, Travelling and Incidental Expenses	30	12	18
I.- Special Compensation - United Nations Force	100	43	57
J.- Grants in respect of the provision of Free Travel, Electricity, Bottled Gas, Television Licences and Telephone Rental Allowance to certain Veterans of the War of Independence and to certain spouses	1,200	1,098	102
K.- Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	120	75	45
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	53,256	52,069	1,187
<i>Deduct:-</i>			
			Surplus of Appropriations in Aid Realised
L.- Appropriations in Aid	2,200	2,640	440
			Total Surplus to be Surrendered
NET TOTAL	51,056	49,429	1,627

ACTUAL SURPLUS TO BE SURRENDERED:-	£1,626,908
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Vote 37

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- E.2.- The expenditure under this subhead was more than anticipated due to the payment of arrears of claims.
- H.- The saving is due to expenditure on the supply and maintenance of surgical appliances being less than anticipated.
- I.- It is not possible to estimate accurately expenditure under this subhead.
- J.- The expenditure on grants in respect of free electricity, television licences and telephone rental was less than anticipated.
- K.- The savings were due to the number of funeral grants paid being less than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to Pension Schemes for Spouses and Children of Officers, N.C.O.'s and Privates	2,115,000	2,513,710
2. Recoveries of overpayments	70,000	54,880
3. Recoveries in respect of pension liability	7,000	922
4. Payments received in respect of transferred service.	7,000	41,112
5. Miscellaneous	<u>1,000</u>	<u>29,614</u>
	<u>£2,200,000</u>	<u>£2,640,238</u>

- 1.- Contributions to the Pension Schemes for Spouses and Children increased following increases in pay of the Defence Forces.
- 2.- Refunds of overpayments cannot be accurately estimated.
- 4.- Receipts in respect of transferred service were greater than anticipated.
- 5.- The receipts under this heading represent the clearance of credits which had accumulated over several years in various Suspense Accounts.

NOTE

A number of balances had accumulated in various suspense accounts over several years. On reconciliation the sum of £29,614 was credited and the sum of £2,158 was debited to the Army Pension Vote (S.4/1/92).

LOSSES STATEMENT

65 cases of overpayment of pensions/allowances resulted in a gross loss of £17,981 of which £12,832 was recovered (P.19/4/65 and P.19/1/79) £5,149

S. Ó BROSNACHÁIN
Oifigeach Cuntasaíochta
AN ROINN COSANTA
11 Marta, 1993

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Foreign Affairs, including certain other services administered by that Office, including grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) than Provided
	£'000	£'000	£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	24,264	23,200	1,064
A.2.- Travel and Subsistence	3,150	2,639	511
A.3.- Incidental Expenses	2,184	2,039	145
A.4.- Postal and Telecommunications Services	1,200	953	247
A.5.- Office Machinery and other Office Supplies	1,668	2,152	(484)
A.6.- Expenses on Official Premises	5,495	5,724	(229)
OTHER SERVICES			
B.- Repatriation and Maintenance of Distressed Irish Persons abroad	96	56	40
C.- Support for Irish Immigrants Groups in U.S.	50	50	-
D.- Information Services	80	249	(169)
E.- Contributions to Bodies in Ireland for the Furtherance of International Relations (Grant-in-Aid)	10	5	5
F.- North-South and Anglo-Irish Co-operation	115	336	(221)
G.- Cultural Relations with Other Countries (Grant-in-Aid) (National Lottery Funded)	213	212	1
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	38,525	37,615	910
<i>Deduct:-</i>			Surplus of Appropriations in Aid Realised
H.- Appropriations in Aid	380	444	64
			Total Surplus to be Surrendered
NET TOTAL	38,145	37,171	974

ACTUAL SURPLUS TO BE SURRENDERED:-	£974,231
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Passports, Visas and Consular Services	£8,800,000	£9,290,392

Vote 38

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.1.- Expenditure under this Subhead proved less than anticipated and the saving was offset against Subheads D and F with the prior approval of the Department of Finance.
- A.2.- Expenditure under this Subhead proved less than anticipated. The saving was offset against Subhead A5 with the prior approval of the Department of Finance.
- A.3.- Expenditure under this Subhead proved less than anticipated.
- A.4.- Expenditure under this Subhead proved less than anticipated.
- A.5.- Expenditure under this Subhead was greater than anticipated. The excess was offset by savings on Subhead A2 with the prior approval of the Department of Finance.
- A.6.- Expenditure under this Subhead was greater than anticipated. The excess was offset by savings on Subhead A4 with the prior approval of the Department of Finance.
- B.- Expenditure under this Subhead proved less than anticipated.
- D.- Expenditure under this Subhead was greater than anticipated. The excess was offset by savings on Subhead A1 with the prior approval of the Department of Finance.
- F.- Expenditure under this Subhead was greater than anticipated. The excess was offset by savings on Subheads A1 and B with the prior approval of the Department of Finance.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Repayment by an Bord Scoláireachtaí Cómairte in respect of staff seconded and services provided	9,000	7,239
2. Receipts from sale of information booklets and films	1,000	1,822
3. Repayment of Repatriation and Maintenance Advances	46,000	36,083
4. Recoupment by E.C. of certain travelling expenses	119,000	110,414
5. Miscellaneous	<u>205,000</u>	<u>288,790</u>
TOTAL	<u>£380,000</u>	<u>£444,348</u>

1,2,3,4, and 5:- It is difficult to estimate receipts under these headings. The figure at 5 includes £20,151 which represents receipts from the sale of official cars, and £93,396 in respect of refunds of VAT on items purchased by our Missions abroad.

DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	79,505	101	-	-
Overtime and extra attendance	184,144	256	3	7,707
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	263,649	357	3	7,707

NOTE

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £150,000 was included in the Estimate for 1992 in Subheads A5 and A6.

REPATRIATION ADVANCES

	£	£
Balance outstanding 1st January, 1992		160,557
Advances, 1992 (Subhead B)		55,536
		<u>216,093</u>
Amount recovered (Subhead H)	36,083	
Write offs	<u>-</u>	
Balance outstanding 31st December, 1992		<u>36,083</u>
		<u>£180,110</u>

NOEL DORR
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
29th April, 1993

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for contributions to International Organisations and for certain Official Development Assistance, including certain grants-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
			Less/(More) than Provided
	£'000	£'000	£'000
A.- Contributions to International Organisations			
<i>Original</i>	£3,280,000		
<i>Supplementary</i>	<u>695,000</u>	3,975	4,148
			(173)
B.- Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe)	150	97	53
C.- Payment to Grant-in-Aid Fund for Bilateral and other Aid Contributions for Developing Countries (Grant-in-Aid)	10,520	10,520	-
D.- Agency for Personal Service Overseas (Grant-in-Aid)			
<i>Original</i>	£2,500,000		
<i>Supplementary</i>	<u>130,000</u>	2,630	2,630
			-
E.- Disaster Relief			
<i>Original</i>	£1,000,000		
<i>Supplementary</i>	<u>370,000</u>	1,370	1,685
			(315)
F.- Payments to International Funds for the benefit of Developing Countries	7,650	6,930	720
G.- Voluntary Contributions to United Nations Development Agencies	800	800	-
H.1.- Refugee Resettlement Committee (Grant-in-Aid)			
<i>Original</i>	£100,000		
<i>Supplementary</i>	<u>30,000</u>	130	125
			5
H.2.- International Organisation for Migration	10	2	8
I.- Aid to Eastern Europe	100	99	1
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£26,110,000		
<i>Supplementary</i>	<u>1,225,000</u>	27,335	27,036
			299
Deduct:-			
J.- Appropriations in Aid			Surplus of Appropriations in Aid Realised
<i>Original</i>	£200,000		
<i>Less Supplementary</i>	<u>50,000</u>	150	158
			8
NET TOTAL			Total Surplus to be Surrendered
<i>Original</i>	£25,910,000		
<i>Supplementary</i>	<u>1,275,000</u>	27,185	26,878
			307

ACTUAL SURPLUS TO BE SURRENDERED:-

£307,287

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.- The excess expenditure under this Subhead was offset by savings on Subheads F and B with the prior approval of the Department of Finance.
- B.- Calls for payments under this Subhead were lower than anticipated.
- E.- The excess expenditure under this Subhead was offset by savings on Subhead F with the prior approval of the Department of Finance.
- F.- Calls for payments under this Subhead were lower than anticipated.
- H.2.- Due to the nature of the service provided it is not possible to predict likely demands on this Subhead with any accuracy.

APPROPRIATIONS IN AID

Sale of Vehicles and World Bank refund for Kilosa District Regional Roads Programme (Tanzania)

		<u>Estimated</u>	<u>Realised</u>
<i>Original</i>	<i>£200,000</i>		
<i>Less Supplementary</i>	<i><u>50,000</u></i>	£150,000	£157,810

NOTES

Expenditure - Subhead A

	£
Council of Europe	683,053
Organisation for Economic Co-operation and Development	259,620
United Nations	2,914,757
Inter-Governmental Legal Bodies	16,236
General Agreement on Tariffs and Trade	244,305
E.C. Monitor Mission in former Yugoslavia	<u>29,589</u>
TOTAL	<u>£4,147,560</u>

Expenditure - Subhead G

	£
United Nations Children's Fund	240,000
United Nations Development Programme	350,000
United Nations Refugee Fund	108,000
United Nations Relief and Works Agency	80,000
United Nations Victims of Torture Fund	3,500
United Nations Womens Development Fund	10,000
United Nations Fund for Technical Cooperation in the field of Human Rights	3,500
World Conference on Human Rights	<u>5,000</u>
TOTAL	<u>£800,000</u>

Vote 39

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT
Account of Receipts and Payments during year ended 31st December, 1992

	£
Balance on 1st January, 1992	722,136
Grant-in-Aid	10,520,000
	<u>11,242,136</u>
<i>Less</i>	
Expenditure, 1992	10,803,365
Balance on 31st December, 1992	<u>£438,771</u>

NOEL DORR
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
29th April, 1993

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

SOCIAL WELFARE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as Appropriations in Aid in addition thereto, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for certain grants including a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances			
<i>Original</i>	£63,300,000		
<i>Less Supplementary</i>	<u>1,100,000</u>	62,200	62,294 (94)
A.2.- Travel and Subsistence			
<i>Original</i>	£2,300,000		
<i>Less Supplementary</i>	<u>200,000</u>	2,100	2,107 (7)
A.3.- Incidental Expenses			
<i>Original</i>	£2,840,000		
<i>Supplementary</i>	<u>200,000</u>	3,040	3,047 (7)
A.4.- Postal and Telecommunications Services			
<i>Original</i>	£7,910,000		
<i>Supplementary</i>	<u>100,000</u>	8,010	8,407 (397)
A.5.- Office Machinery and other Office Supplies			
<i>Original</i>	£7,350,000		
<i>Less Supplementary</i>	<u>300,000</u>	7,050	6,917 133
A.6.- Office Premises Expenses			
<i>Original</i>	£3,600,000		
<i>Less Supplementary</i>	<u>400,000</u>	3,200	3,431 (231)
A.7.- Consultancy Services			
<i>Original</i>	£1,413,000		
<i>Less Supplementary</i>	<u>600,000</u>	813	749 64
A.8.- Payments for Agency Services			
<i>Original</i>	£19,060,000		
<i>Supplementary</i>	<u>700,000</u>	19,760	19,755 5
SOCIAL INSURANCE			
B.- Payment to the Social Insurance Fund under Section 122 (9) of the Social Welfare (Consolidation) Act, 1981			
<i>Original</i>	£143,632,000		
<i>Supplementary</i>	<u>18,100,000</u>	161,732	159,732 2,000
SOCIAL ASSISTANCE			
C.- Old Age and Blind Pensions (Non-Contributory)			
<i>Original</i>	£308,300,000		
<i>Supplementary</i>	<u>10,900,000</u>	319,200	317,227 1,973
D.- Child Benefit			
<i>Original</i>	£217,900,000		
<i>Supplementary</i>	<u>1,000,000</u>	218,900	219,088 (188)

Vote 40

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided £'000
E.- Unemployment Assistance			
Original	£677,350,000		
Supplementary	49,800,000		
Less Supplementary	<u>999,000</u>	726,151	719,379
F.- Lone Parent's Allowance			
Original	£128,310,000		
Supplementary	<u>5,980,000</u>	134,290	133,780
G.- Widows' and Orphans' Non-Contributory Pensions			
Original	£49,650,000		
Supplementary	<u>1,950,000</u>	51,600	51,901
H.- Pre-Retirement Allowance			
Original	£47,760,000		
Less Supplementary	<u>4,840,000</u>	42,920	41,834
I.- Social Assistance and other Allowances			
Original	£10,730,000		
Less Supplementary	<u>770,000</u>	9,960	9,889
J.- Family Income Supplement			
Original	£13,550,000		
Less Supplementary	<u>700,000</u>	12,850	12,631
K.- Carers Allowance			
Original	£10,400,000		
Supplementary	<u>130,000</u>	10,530	10,500
L.- Supplementary Welfare Allowances			
Original	£80,250,000		
Supplementary	<u>21,000,000</u>	101,250	101,106
M.- Miscellaneous Grants		117,488	116,128
N.- Grant to the Combat Poverty Agency (Grant- in-aid)		1,350	1,350
O.- Grants for Community and Voluntary Service (<i>National Lottery Funded</i>)			
Original	£3,360,000		
Supplementary	<u>124,000</u>	3,484	3,485
Q.- Grant to the Society of St. Vincent de Paul			
Original	£NIL		
Supplementary	<u>1,000,000</u>	1,000	1,000
R.- Extra Statutory Grants		-	103
S.- Losses		-	33
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
Original	£1,917,803,000	2,018,878	2,005,873
Supplementary	<u>101,075,000</u>		13,005
Deduct:-			
P.- Appropriations in Aid			Surplus of Appropriations in Aid Realised
Original	£64,325,000	63,399	64,350
Less Supplementary	<u>926,000</u>		951

NET TOTAL

Total Surplus to be
Surrendered

<i>Original</i>	£1,853,478,000			
<i>Supplementary</i>	<u>102,001,000</u>	1,955,479	1,941,523	13,956

ACTUAL SURPLUS TO BE SURRENDERED:-	£13,955,510
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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	£25,803
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

A.1.- In addition to the amount expended under this subhead, a sum of £1,536,000 received from the Vote for Increases in Remuneration and Pensions (No. 44) was spent on salaries, wages and allowances.

R.- Grants were made on the grounds of equity in cases of non-contributory old age pensions, child benefit, widows and orphans non-contributory pensions, social assistance allowances and carers allowances where payment was not practicable within the prescribed periods (S.88/1/48).

S.- The charge to this subhead comprises -

1. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54).	£
	20,890
2. Cash losses sustained in robberies at local offices	12,189
	<u>33,079</u>

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Receipts from the Social Insurance Fund		
<i>Original</i>	£ 61,110,000	
<i>Less Supplementary</i>	<u>926,000</u>	
	60,184,000	60,320,000
2.- Recoveries of Social Assistance overpaid	1,200,000	1,522,045
3.- Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	1,700,000	2,200,640
4.- Recoupment in respect of staff on loan to outside bodies	180,000	163,893
5.- Recoupment by E.C. of certain travelling expenses (Subhead A.2.)	40,000	51,057
6.- Miscellaneous	<u>95,000</u>	<u>92,068</u>
TOTAL	<u>£63,399,000</u>	<u>£64,349,703</u>

2, 3, 4, 5, and 6 - Receipts under these headings cannot be accurately forecast.

Vote 40

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	198,665	182	-	-
Overtime and extra attendance	2,431,743	2,788	22	14,601
Shift and roster allowances	77,461	49	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	2,707,869	3,019	22	14,601

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry forward from 1992 of savings of £776,000 is included in the estimates for 1993.

Payments totalling £5,402 were made to thirty eight officers under the Input Scheme (DPS. 6/84).

A payment of £20,000 was made to a member of staff in settlement of a claim for compensation concerning an injury received while at work. (S.73/21/80).

A payment of £10,000 was made in settlement of a legal claim taken by a claimant for old age non-contributory pension. Legal fees amounting to £13,443 were also paid in this case. Legal costs of £15,922 were paid as a result of a Supreme Court decision on legal action taken by a claimant for blind pension while legal costs of £17,942 were paid in respect of judicial review of decisions, made in the case of two claimants (S.73/21/80).

Recoveries of Assistance overpayments amounting to £1,522,045 in cash refunds and by withholding from Social Insurance Fund (benefit) entitlement have been accounted for under Subhead P. In addition, recoveries amounting to £604,413 were made by deductions from assistance entitlements.

The Combat Poverty Agency received £394,409 from E.C. funds in 1992 under the Horizon Programme (Subhead N.).

The summary position on assistance overpayments at 31st December, 1992 was as follows:

	£	£
Overpayments outstanding at 1st January, 1992		15,295,604
Overpayments recorded in 1992		8,671,249
		<u>23,966,853</u>
<i>Less:</i>		
Amounts recovered in 1992	2,126,458	
Amounts written-off as irrecoverable in 1992	<u>4,232,919</u>	<u>6,359,377</u>
Overpayments outstanding at 31st December, 1992		<u>£17,607,476</u>

E. McCUMISKEY
Accounting Officer
DEPARTMENT OF SOCIAL WELFARE
30th April, 1993.

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

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

HEALTH

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora) and certain services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	6,920	7,019	(99)
A.2.- Travel and Subsistence	410	346	64
A.3.- Incidental Expenses	310	326	(16)
A.4.- Postal and Telecommunications Services	370	334	36
A.5.- Office Machinery and other Office Supplies	610	724	(114)
A.6.- Office Premises Expenses	240	237	3
A.7.- Consultancy Services			
<i>Original</i>	<i>£607,000</i>		
<i>Less Supplementary</i>	<i>8,000</i>		
	599	465	134
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>	<i>£859,287,000</i>		
<i>Supplementary</i>	<i>5,273,000</i>		
	864,560	862,919	1,641
B.2.- Grants to Health Boards in respect of expenditure on cash allowances and cash grants			
<i>Original</i>	<i>£115,000,000</i>		
<i>Supplementary</i>	<i>16,800,000</i>		
	131,800	131,800	-
B.3.- Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board			
<i>Original</i>	<i>£180,338,000</i>		
<i>Supplementary</i>	<i>18,000,000</i>		
	198,338	198,338	-
B.4.- Grants on behalf of Health Boards to certain other Health Bodies			
<i>Original</i>	<i>£409,220,000</i>		
<i>Supplementary</i>	<i>7,312,000</i>		
	416,532	417,822	(1,290)
B.5.- Payments to Health Agencies in respect of balances of grants for years prior to 1992	106,228	106,228	-
B.6.- Grants to Research Bodies	1,700	1,700	-
B.7.- Grants to Health Agencies and other similar organisations (<i>National Lottery Funded</i>)			
<i>Original</i>	<i>£28,806,000</i>		
<i>Supplementary</i>	<i>1,486,000</i>		
	30,292	30,292	-
OTHER SERVICES			
C.- Superintendent and District Registrars	7	6	1

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
D.- Expenses in connection with the World Health Organisation and other International Bodies	440	407	33
E.- Statutory Inquiries	1	1	-
F.- Developmental, Consultative and Advisory Bodies	2,470	2,690	(220)
G.1.- Payments in respect of disablement caused by Thalidomide	118	117	1
G.2.- Payments in respect of persons claiming to have been damaged by vaccination	1	-	1
H.- Dissemination of information on health and health services	1,080	1,080	-
I.- Vaccine Lymph Supply	4	3	1
CAPITAL SERVICES			
J.1.- Building, Equipping and Furnishing of Hospitals and other Health Facilities			
<i>Original</i>	<i>£26,250,000</i>		
<i>Supplementary</i>	<i>1,000,000</i>	27,250	27,250
J.2.- Building, Equipping and Furnishing of Health Facilities (<i>National Lottery Funded</i>)	11,000	11,000	-
J.3.- Information systems and related services for Health Agencies	5,000	5,000	-
GROSS TOTAL			Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	<i>£1,756,417,000</i>		
<i>Supplementary</i>	<i>49,863,000</i>	1,806,280	1,806,104
<i>Deduct:-</i>			
K.- Appropriations in Aid			Deficiency in Appropriations in Aid Realised
<i>Original</i>	<i>£222,090,000</i>		
<i>Supplementary</i>	<i>6,000,000</i>		
<i>Less Supplementary</i>	<i>2,500,000</i>	225,590	225,515
NET TOTAL			Net Surplus to be Surrendered
<i>Original</i>	<i>£1,534,327,000</i>		
<i>Supplementary</i>	<i>43,863,000</i>		
<i>Supplementary</i>	<i>2,500,000</i>	1,580,690	1,580,589
ACTUAL SURPLUS TO BE SURRENDERED:-			£100,615

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money £40

Vote 41

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

A.7.- The saving arose because certain studies provided for were not undertaken.

D.- The saving arose due to currency fluctuations.

F.- The excess was due mainly to expenditure incurred on the Beaumont enquiry.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Receipts from health contributions			
<i>Original</i>	£176,000,000		
<i>Less Supplementary</i>	<u>2,500,000</u>	173,500,000	172,950,037
2.- Recovery of cost of Health Services provided under regulations of the European Community			
<i>Original</i>	£39,340,000		
<i>Supplementary</i>	<u>11,000,000</u>	50,340,000	50,479,442
3.- Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital		300,000	389,238
4.- Searches and certified copies of entries of Births, Deaths and Marriages		200,000	202,714
5.- Recoupment of certain travelling expenses and subsistence allowances from the E.C., etc.		100,000	75,811
6.- Miscellaneous			
<i>Original</i>	£6,150,000		
<i>Less Supplementary</i>	<u>5,000,000</u>	1,150,000	1,417,599
TOTAL			
<i>Original</i>	£222,090,000		
<i>Supplementary</i>	6,000,000		
<i>Less Supplementary</i>	<u>2,500,000</u>	<u>£225,590,000</u>	<u>£225,514,841</u>

3.- The surplus was due to the number of war pensioners availing of this facility being greater than anticipated.

5.- The deficiency was due to the timing of receipts from the E.C.

6.- The surplus was due to an increase in licence renewals for proprietary medicines..

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	93,493	122	1	5,361
Overtime and extra attendance	45,485	109	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	138,978	231	1	5,361

NOTES

Additional amounts of £231,000, £34,499,000, £10,093,000 and £10,545,000 were drawn from the Vote for Increases in Remuneration and Pensions (No. 44) and combined with the provisions in Subheads A.1., B.1., B.3. and B.4. respectively.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £9,000 is included in the Estimate for 1993.

In addition, the following amounts were received from the E.C. by bodies which are funded directly from the Health Vote.

	£
Eastern Health Board	2,365,833
Midland Health Board	327,146
Mid-Western Health Board	441,799
North-Eastern Health Board	94,487
North-Western Health Board	1,346,177
South-Eastern Health Board	3,336
Southern Health Board	311,540
Western Health Board	1,525,763
National Rehabilitation Board	2,636,073
National Medical Rehabilitation Centre	40,249
Brothers of Charity	850,974
Bon Sauveur, Carriglea	105,909
Cope	1,072,080
Central Remedial Clinic	211,911
St. John of God Services	561,912
St. Michael's House	569,914
Daughters of Charity, Navan Road	384,777
Total	<u>£12,849,880</u>

Institutional and out-patient hospital services were afforded to defence forces personnel and their dependants without application of the statutory charge.

Vote 41

The Government offered £8m financial assistance to HIV-infected haemophiliacs as full and final settlement of all claims and costs. This offer was accepted and amounts of £2m and £6m were paid in 1991 and 1992 respectively to a total of one hundred and two persons and/or their dependants and to their legal representatives.

MULTI-ANNUAL CAPITAL COMMITMENTS

	£m		
1. Legally enforceable capital commitments:			
Amount spent in 1992			44.0
Commitments to be met in subsequent years			59.0
2. Legally enforceable capital commitments:			
	Cumulative spent to 31/12/1991	Paid in 1992	To be paid in subsequent years
Capital projects over £5m:	£m	£m	£m
Sligo Hospital	28.0	3.7	1.5
Ardkeen Hospital	40.3	9.1	15.8
Kilkenny Hospital	0.4	0.4	5.6

While the figure for commitments to be met in subsequent years includes provision for contractually committed projects, it does not include provision for commitments which have been made to health agencies for other unavoidable urgent requirements.

JOHN HURLEY
Accounting Officer
DEPARTMENT OF HEALTH
30th April, 1993

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

ENERGY

ACCOUNT of the sum expended, in the year ended 31st December, 1992, 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 Energy including certain services administered by that Office, and for payment of certain grants and a grant-in-aid.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	3,501	3,507	(6)
A.2.- Travel and Subsistence	253	274	(21)
A.3.- Incidental Expenses	209	213	(4)
A.4.- Postal and Telecommunications Services	167	185	(18)
A.5.- Office Machinery and other Office Supplies	232	222	10
A.6.- Office Premises Expenses	158	141	17
A.7.- Consultancy Services			
<i>Original</i>	£270,000		
<i>Supplementary</i>	<u>100,000</u>		
	370	305	65
OTHER SERVICES			
B.- Advertising and Publicity	34	18	16
C.- Geological Survey	260	261	(1)
D.- Minerals Development	25	10	15
E.- Energy Conservation	300	300	-
F.- Subscriptions to International Organisations	252	252	-
G.- Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	970	970	-
H.- Training of Irish Personnel in Petroleum-Related Disciplines	45	40	5
I.- Bord na Móna - Grants for Private Bog Development	300	275	25
J.- Miscellaneous Payments	1	1	-
K.- Farms Electrification Grant Scheme	150	150	-
L.- Radiological Emergency Protection Plan	190	190	-

Vote 42

Service		Estimate Provision	Outturn	Outturn Compared with Estimate
		£'000	£'000	Less/(More) than Provided
				£'000
M.- Payments to Irish National Petroleum Corporation Ltd for maintenance of Whiddy Island Oil Terminal		1	-	1
GROSS TOTAL				Surplus of Gross Estimate Provision over Outturn
<i>Original</i>	£7,318,000			
<i>Supplementary</i>	<u>100,000</u>	7,418	7,314	104
Deduct:-				
N.- Appropriations in Aid				Surplus of Appropriations in Aid Realised
<i>Original</i>	£930,000			
<i>Supplementary</i>	<u>99,000</u>	1,029	1,765	736
NET TOTAL				Total Surplus to be Surrendered
<i>Original</i>	£6,388,000			
<i>Supplementary</i>	<u>1,000</u>	6,389	5,549	840
ACTUAL SURPLUS TO BE SURRENDERED:-			£840,453	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- B:- The requirement to publish non-statutory notices was less than anticipated.
- D:- The saving was due to reduced expenditure on making safe abandoned mineworkings, which might be in a dangerous condition, and where responsibility for making them safe would fall on the Minister under the Minerals Development Act, 1940.
- I:- The saving arose because an expected request for payment of administrative expenses was not received from Bord na Móna until after year end.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Repayment of travel costs of certain journeys to EC		30,000	66,969
2. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Development Act, 1960			
	<i>Original</i> £830,000		
	<i>Supplementary</i> <u>99,000</u>	929,000	1,562,641
3. Receipts from EC in respect of specific surveys		22,000	16,937
4. Geological Survey, receipts from sale of aerial photographs, maps, etc.		25,000	22,101
5. Funds provided by certain holders of exclusive offshore petroleum licences for training, education of Irish personnel		1,000	-
6. Miscellaneous		21,000	23,541
9. Receipts from EC in respect of Valoren Programme		<u>1,000</u>	<u>72,612</u>
TOTAL			
	<i>Original</i> £930,000		
	<i>Supplementary</i> <u>99,000</u>	<u>£1,029,000</u>	<u>£1,764,801</u>

- 1.- The surplus is due to greater than anticipated Departmental business at EC which resulted in higher than expected EC recoupment.
- 2.- The surplus is due to higher than anticipated receipts from the issuing of offshore facilities, and the extension of existing facilities, which could not be regarded as certain when the estimates were framed.
- 7.- Receipts in 1992 were arrears due in respect of expenditure incurred under the Valoren Programme in previous years.

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	42,769	57	1	5,537
Overtime and extra attendance	54,561	60	2	9,922
Shift and roster allowances	-	-	-	-
Miscellaneous	6,141	32	-	-
Total extra remuneration	103,471	149	3	9,922

NOTES

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £7,000 was included in the Estimate for 1992. A carryover of £59,000 is included in the Estimate for 1993.

An amount of £87,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC.
ON 31st DECEMBER, 1992

Bula Ltd	£956,296
Interest accrued as at 31st December, 1992	£3,881,612

JOHN LOUGHREY
Accounting Officer
DEPARTMENT OF ENERGY
30th April, 1993.

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

FORESTRY

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for salaries and expenses in connection with Forestry and for payment of certain grants.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate
	£'000	£'000	Less/(More) Than Provided
			£'000
ADMINISTRATION			
A.1.- Salaries, Wages and Allowances	1,453	1,471	(18)
A.2.- Travel and Subsistence	240	217	23
A.3.- Incidental Expenses	72	54	18
A.4.- Postal and Telecommunications Services	97	95	2
A.5.- Office Machinery and Other Office Supplies	132	75	57
A.6.- Office Premises Expenses	65	14	51
A.7.- Consultancy Services	45	-	45
A.8.- Agency Payments relating to Private Forestry and Felling Licences	1	-	1
OTHER SERVICES			
B.1.- Grant to Coillte Teoranta for Superannuation Purposes	2,900	2,235	665
B.2.- Coillte Teoranta: Grant for certain Miscellaneous Expenses	40	27	13
C. - Grants for the Promotion of Forestry including those under the Operational Programmes	15,650	13,531	2,119
D. - Agency Payments relating to Forestry Research	900	786	114
			Surplus of Gross Estimate Provision over Outturn
GROSS TOTAL	21,595	18,505	3,090
			Deficiency in Appropriations in Aid Realised
<i>Deduct:-</i>			
E. - Appropriations in Aid	12,512	9,531	2,981
			Net Surplus to be Surrendered
NET TOTAL	9,083	8,974	109

ACTUAL SURPLUS TO BE SURRENDERED:-	£109,382
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

- A.3.- Adequate staff training programme achieved at a lower than anticipated cost.
- A.5.- Saving arose because of a deferral of certain items of office equipment and also through the achievement of economies in general office supplies.
- A.6.- Office improvement programme deferred as a general administrative budget measure.

Vote 43

A.7.- External consultancy expertise was not required during the course of the year.

B.1.- Number of Coillte staff availing of voluntary redundancy terms was less than anticipated.

B.2.- These payments are dependent on progress in the resolution of a number of employer and public liability cases which did not occur to the extent anticipated in 1992.

C.- Ongoing CAP discussions adversely influenced the establishment of plantations by the farming community.

D.- Saving arose because of a delay in the establishment of the Council for Forest Research and Development (COFORD).

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. EC recoupment in respect of Grants for Afforestation purposes (Subhead C)	12,092,000	9,183,481
2. Recoupment of certain travelling and subsistence expenses from the EC, etc.	20,000	56,712
3. Receipts in respect of certain fees for services to private forestry	<u>400,000</u>	<u>290,836</u>
	<u>£12,512,000</u>	<u>£ 9,531,029</u>

1.- Shortfall reflects reduced afforestation activity.

2.- CAP reform discussions necessitated greater attendance than anticipated at EC meetings.

3.- Amount realised for administration fees was lower than expected, consequent on the reduction in afforestation activity.

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	16,784	17	-	-
Overtime and extra attendance	27,660	31	2	5,858
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	44,444	46	2	5,858

NOTE

The amount of £2.13 million received from the ESF and shown as appropriations-in-aid was included in the recorded expenditure from Subhead C in 1992.

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE, FOOD AND FORESTRY
28th April, 1993.

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

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1992, compared with the sum granted, for Increases in Remuneration and Pensions.

Service	Estimate Provision	Outturn	Outturn Compared with Estimate Less/(More) Than Provided
	£'000	£'000	£'000
Increases in Remuneration and Pensions			
<i>Original</i>	<i>£86,000,000</i>		
<i>Supplementary</i>	<u><i>54,000,000</i></u>	140,000	139,290
			710

ACTUAL SURPLUS TO BE SURRENDERED:-	£709,797
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EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

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		222,000
3	Taoiseach		137,000
5	An Chomhairle Ealaíon		205,000
6	National Gallery		40,000
7	Office of the Minister for Finance		
	Salaries, wages and allowances	450,000	
	Economic and Social Research Institute		
	- Administration and General Expenses (Grant-in-Aid)	49,159	
	Institute of Public Administration (Grant-in-Aid)	<u>111,000</u>	610,159
8	Comptroller and Auditor General		35,000
9	Office of the Revenue Commissioners		425,999
10	Office of Public Works		1,222,000
11	State Laboratory		68,000
13	Office of the Attorney General		429,000
15	Valuation and Ordinance Survey		161,000
17	Office of the Ombudsman		34,000
18	Superannuation and Retired Allowances		
	Superannuation allowances, compensation		
	allowances, pensions and certain children's allowances	1,100,000	
	Payments under the contributory pensions schemes for		
	spouses and children of civil servants, members of the		
	judiciary and court officers	320,000	
	Ex-gratia pensions for widows and children of civil servants,		
	members of the judiciary and court officers	120,000	
	Additional allowances and gratuities in respect of established		
	officers and payments in respect of transferred service	<u>200,000</u>	1,740,000

Vote No.	Service	£	£
19	Office of the Minister for Justice		
	Salaries, wages and allowances	255,000	
	Legal Aid Board (Grant-in-Aid)	149,000	
	Garda Complaints Board	10,000	
	Office of the Data Protection Commissioner	<u>11,000</u>	425,000
20	Garda Síochána		
	Salaries, wages and allowances	10,053,000	
	Superannuation, etc.	<u>1,224,000</u>	11,277,000
21	Prisons		
	Salaries, wages and allowances	2,085,000	
	Probation and Welfare Service - Salaries, wages and allowances	<u>78,000</u>	2,163,000
22	Courts		
	Salaries, wages and allowances		303,000
24	Charitable Donations and Bequests		
	Salaries, wages and allowances		5,000
25	Environment		
	Salaries, wages and allowances	474,091	
	Licensing and registration of motor vehicles, licensing of drivers and testing of vehicles	133,000	
	Other Roads Related Services	6,870	
	Research, analytical and related services, etc.	71,400	
	Register of Electors	13,000	
	An Bord Pleanála	48,000	
	National Safety Council	<u>5,201</u>	751,562
26	Office of the Minister for Education		
	Salaries, wages and allowances	642,000	
	Institiúid Teangeolaíochta Éireann - General expenses (Grant-in-Aid) (National Lottery Funded)	21,000	
	Royal Irish Academy of Music - General expenses (Grant-in-Aid) (National Lottery Funded)	<u>36,000</u>	699,000
27	First Level Education		
	Salaries, etc. of Teachers	18,219,000	
	Model Schools - Miscellaneous Expenses	2,000	
	Grants towards Clerical Assistance in National Schools	84,000	
	Grants towards the employment of Caretakers in National Schools	70,000	
	Child Care Assistants in National Schools for the handicapped	21,000	
	Special services for children in care	288,000	
	Special educational projects	17,000	
	Superannuation, etc. of Teachers	<u>1,606,000</u>	20,307,000
28	Second Level and Further Education		
	Secondary Teachers - incremental salary grant	8,100,000	
	Grants towards Clerical Assistance in Secondary Schools	82,000	
	Superannuation of Secondary, Comprehensive and Community School Teachers	662,000	
	Comprehensive and Community Schools - running costs	1,847,000	
	Annual non-capital grants to Vocational Education Committees (excluding grants in respect of Regional and other Technical and Specialist Colleges for running costs and certain student support)	6,916,000	
	Payments to local authorities in respect of superannuation charges	<u>400,000</u>	18,007,000

Vote 44

Vote No.	Service	£	£
29	Third Level and Further Education		
	An tÚdarás Um Ard-Oideachas - Grant-in-Aid for General expenses	15,000	
	An tÚdarás Um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	6,191,000	
	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>)	24,000	
	Annual grants to Vocational Education Committees in respect of the running costs of Regional and other Technical and Specialist Colleges	3,975,000	
	Training Colleges for Primary Teachers	600,000	
	Training Colleges for teachers of Home Economics	62,000	
	Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	935,000	
	Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)	<u>67,000</u>	11,869,000
30	Marine		
	An Bord Iascaigh Mhara - Administration and current development (Grant-in-Aid)		93,000
31	Roinn na Gaeltachta		
	Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)		121,000
32	Agriculture and Food		
	Salaries, wages and allowances	1,754,863	
	National Programme for Rural Development	8,000	
	TEAGASC - Grant-in-Aid for general expenses	1,847,500	
	TEAGASC - Grant-in-Aid for superannuation expenses	382,500	
	An Bord Glas - Grant-in-Aid for general expenses	8,000	
	Pension payments etc. and winding up expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall	4,000	
	Coras Beostoic agus Feola - Grant-in-Aid for general expenses.	<u>29,000</u>	4,033,863
34	Industry and Commerce		
	Salaries, wages and allowances	175,000	
	Shannon Free Airport Development Company Limited - Administration and General Expenses (Industrial Development) (Grant-in-Aid)	207,921	
	An Bord Tráchtála - Administration and General Expenses (Grant-in-Aid)	259,000	
	Eolas - Administration and General Expenses (Grant-in-Aid)	467,000	
	Industrial Development Authority - Administration and General Expenses (Grant-in-Aid)	525,000	
	Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	<u>324,699</u>	1,958,620
35	Tourism, Transport and Communications		
	Bord Fáilte Éireann Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	183,000	
	Shannon Free Airport Development Company Ltd - Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	<u>50,000</u>	233,000

<i>Vote No.</i>	<i>Service</i>	<i>£</i>	<i>£</i>
36	Defence		
	Office of the Minister for Defence:		
	Salaries, wages and allowances	152,000	
	Permanent Defence Force: Pay	3,957,000	
	Permanent Defence Force: Allowances	67,000	
	Reserve Defence Force: Pay, <i>etc.</i>	50,000	
	Chaplains and officiating Clergymen: Pay and allowances	8,000	
	Civilians attached to units: Pay, <i>etc.</i>	<u>480,000</u>	4,714,000
40	Social Welfare		
	Salaries, wages and allowances		1,536,000
41	Health		
	Salaries, wages and allowances	231,000	
	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)	34,499,000	
	Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board	10,093,000	
	Grants on behalf of Health Boards to certain other Health Bodies	<u>10,545,000</u>	55,368,000
42	Energy		
	Salaries, wages and allowances		<u>87,000</u>
TOTAL			<u>£139,290,203</u>

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
20th April 1993

I certify that this Account has been examined under my directions, and is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

CONTINGENCY FUND DEPOSIT ACCOUNT
Account of Receipts and Payments in the year ended 31st December, 1992

<i>Receipts</i>	<i>Payments</i>
Balance at 1st January, 1992 <u>£20,000</u>	Balance at 31st December, 1992 <u>£20,000</u>
<u>£20,000</u>	<u>£20,000</u>

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
20th April, 1993

I certify that this Account has been examined under my directions, and is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

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