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**Appropriation Accounts
2003**

**Appropriation Accounts of the Sums granted by the Oireachtas for
Public Services for the year ended 31 December 2003**

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

Baile Átha Cliath
Arna fhoilsiú ag Oifig an tSoláthair

Le ceannach díreach ón
Oifig Dhíolta Foilseachán Rialtais,
Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath 2
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- Volume 1, contains the Report of the Comptroller and Auditor General on matters arising from his audit of the Appropriation Accounts for 2003.
- Volume 2, this volume, contains the individual Appropriation Accounts for 2003 with the audit certificate of the Comptroller and Auditor General on each account.

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The Appropriation Accounts - An Introduction

Dáil Éireann provides money for voted services by:

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

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

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

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

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

The additional non-statutory information is provided on foot of a recommendation of a joint working group of the Department of Finance and the Office of the Comptroller and Auditor General.

Duties of Accounting Officers

An Accounting Officer is the head of a Department/Office of State to whom the Minister for Finance has assigned, in accordance with Section 22 of the Exchequer and Audit Departments Act, 1866, the duty of preparing the annual Appropriation Account for each Vote under his/her charge. The Appropriation Accounts are required to comply with the requirements of *Public Financial Procedures* and other directions of the Minister for Finance. Accounting Officers are also responsible for the safeguarding of public funds and property under their control, for the efficiency and economy of administration in their Departments and for the regularity and propriety of all transactions in the Appropriation Accounts.

Appropriation Accounts are prepared by Accounting Officers to meet statutory requirements which specify that each account must show how the amount voted by the Oireachtas for the activities of the Department or Office in a financial year was spent.

In addition, on foot of the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, Accounting Officers must sign a standard Statement on Internal Financial Control in respect of the Appropriation Accounts for 2003 onwards. The statement to accompany the 2003 Appropriation Accounts is set out at page ix. Also, in a note to the Appropriation Account, the Accounting Officer must describe the actions taken or planned to enhance particular aspects of internal control in the Department or Office concerned.

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

Article 33 of the Constitution of Ireland provides for a Comptroller and Auditor General to control on behalf of the State all disbursements and to audit all accounts of moneys administered by or under the authority of the Oireachtas. Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993, provides the legislative base for this audit by imposing a duty on the Comptroller and Auditor General to audit in each year the Appropriation Accounts for the previous financial year prepared by the Departments and Offices of State.

In the discharge of his duty the Comptroller and Auditor General must perform such tests as he considers appropriate for the purpose of the audit.

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

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

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

Basis of the Comptroller and Auditor General's opinion on the Appropriation Accounts

The Comptroller and Auditor General plans and performs his audit in a way which takes account of the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the Appropriation Account and an assessment of whether the accounting provisions of *Public Financial Procedures* have been complied with.

The audit is conducted in order to provide sufficient evidence to give reasonable assurance that the Appropriation Account is free from material misstatement whether caused by fraud or other irregularity or error and that in all material respects, the expenditure and receipts have been applied for the purposes intended by Dáil Éireann and conform to the authorities which govern them. In forming the opinion the overall adequacy of the presentation of the information in the Appropriation Accounts is evaluated.

Reporting responsibility of the Comptroller and Auditor General in relation to the Appropriation Accounts

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993, the Comptroller and Auditor General has the additional duty of preparing, in each year, a report (Volume 1) on such matters as he considers it appropriate to report on arising from his audits of the Appropriation Accounts.

Statement of Accounting Policies and Principles

1. Basis of Accounts

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

2. Reporting Period

The Reporting period is the year ended 31 December 2003.

3. Receipts

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

4. Payments

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

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

5. Closing Accruals

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

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

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

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

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

6. Stocks

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

7. Operating Cost Statement

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

8. Statement of Assets and Liabilities

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

9. Statement of Capital Assets

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

(a) assets worth less than €1,270 acquired prior to 31 December 1994, and assets worth less than €318 acquired from 1 January 1995 onwards.

(b) heritage assets, the value of which cannot be adequately expressed in financial terms.

(ii) Valuation of Assets

Land and Buildings

All lands and buildings owned by the State and controlled/managed by a Department or Office are included in the Statement of Assets and Liabilities (and Statement of Capital Assets). Where land and buildings are (a) vested in the Office of Public Works or (b) vested in a Minister but in fact controlled/managed by the Office of Public Works, they are listed in the account for that Office. Otherwise they appear in the account for the relevant Department. Where lands or buildings are vested in a Minister but are, in fact, controlled/managed by an outside body, they are not included as assets of the Department. However, the ownership of the asset is noted in the Department's account.

Departments which cannot provide valuations for state-owned lands and buildings controlled/managed by them append to the Appropriation Account a schedule of these assets.

Equipment, Furniture and Fittings

Acquisitions prior to December 1994 are valued at departmental valuations, thereafter, acquisitions are valued at cost.

Other assets

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

(iii) Depreciation

Capital Assets are depreciated on a straight line basis at the following annual rates over their estimated useful lives:

Furniture and Fittings, and Telecommunications Equipment - 10%

IT Equipment and Software, Scientific and Laboratory Equipment and other Office Machinery - 20%

Land is not depreciated

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

10. Statement of Capital Assets Under Development

This Statement is provided as a note to the Statement of Assets and Liabilities. It shows cash payments on assets being developed within the Department/Office, *e.g.* software or construction projects, which were not yet recognised as assets at the start of the year of account.

11. Net Liability to the Exchequer

This provides details of the actual position of the Department *vis-a-vis* the Exchequer at year-end, by making adjustments to the Surplus to be Surrendered figure in the Appropriation Account.

12. Commitments

A Commitment is a contractual obligation to pay on delivery for goods or services which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme. A global figure for commitments likely to materialise in the subsequent year(s) under (i) procurement and (ii) grant subheads, excluding those under €1,270 is provided by way of note. A separate Note is provided giving details of multi-annual capital commitments over €6,350,000.

13. Superannuation

Superannuation is met on a current basis from Votes 7, 20, 27, 28 and 37 for retired Civil Servants, Gardaí, Teachers, and Army personnel. Provision for superannuation does not appear in the Appropriation Accounts of other Votes.

14. Foreign Currency Transactions

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

15. Notes to Accounts - General Principles

In general, details are noted regarding write-offs, nugatory expenditure, *ex-gratia* amounts and extra remuneration of €6,350 or more. There are exceptions to this where a serious issue of principle arises or where the Comptroller and Auditor General or the Department of Finance considers that a Note should be given. Individual notes on Appropriations in Aid, EU Funding, Lottery Funding *etc.* are not provided unless the amount exceeds €6,350 or a significant issue arises.

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

Statement by Accounting Officers on Internal Financial Control

1. Responsibility for system of Internal Financial Control

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

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

2. Financial Control Environment

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

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

3. Administrative Controls

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

- there is an appropriate budgeting system with an annual budget which is reviewed by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- there are appropriate capital investment control guidelines and formal project management disciplines.

4. Internal Audit

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

5. Enhancing Internal Control

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

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

Public Services Appropriation Accounts, 2003 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	2,009	-	2,009	1,976
2	Houses of the Oireachtas and the European Parliament	81,795	408	81,387	80,445
3	Department of the Taoiseach	25,858	50	25,808	24,892
4	Central Statistics Office	35,809	1,532	34,277	35,767
5	Office of the Comptroller and Auditor General	10,414	3,399	7,015	10,092
6	Office of the Minister for Finance	114,458	134	114,324	91,800
7	Superannuation and Retired Allowances	234,872	31,607	203,265	210,871
8	Office of the Appeal Commissioners	561	-	561	344
9	Office of the Revenue Commissioners	340,586	31,975	308,611	337,478
10	Office of Public Works	426,832	21,125	405,707	426,318
11	State Laboratory	6,713	100	6,613	6,525
12	Secret Service	831	-	831	392
13	Office of the Attorney General	13,962	13	13,949	11,662
14	Office of the Director of Public Prosecutions	29,408	15	29,393	26,293
15	Valuation Office	10,681	1,466	9,215	8,240
16	Civil Service Commission	11,608	200	11,408	11,689
17	Office of the Ombudsman	5,038	-	5,038	5,063
18	Office of the Chief State Solicitor	30,586	190	30,396	29,541
19	Office of the Minister for Justice, Equality and Law Reform	339,517	14,001	325,516	338,580
20	Garda Síochána	997,341	33,556	963,785	993,750
21	Prisons	338,593	1,325	337,268	336,552
22	Courts	93,530	20,948	72,582	92,811
23	Land Registry and Registry of Deeds	32,150	-	32,150	31,436
24	Charitable Donations and Bequests	413	-	413	336
25	Environment, Heritage and Local Government	2,341,511	29,887	2,311,624	2,341,193
26	Office of the Minister for Education and Science	3,284,392	84,295	3,200,097	3,270,325
27	First-Level Education	961,457	28,089	933,368	963,178
28	Second-Level and Further Education	981,082	27,398	953,684	984,124
29	Third-Level and Further Education	647,834	2	647,832	647,886
30	Communications, Marine and Natural Resources	543,155	241,390	301,765	535,584
31	Agriculture and Food	1,245,784	410,237	835,547	1,226,197
32	Transport	2,051,645	22,298	2,029,347	2,046,602
33	Health and Children	9,310,324	1,329,300	7,981,024	9,302,263
34	Enterprise, Trade and Employment	1,206,226	119,572	1,086,654	1,165,880
35	Arts, Sport and Tourism	357,246	10,272	346,974	344,511
36	Defence	730,545	8,054	722,491	711,019
37	Army Pensions	153,069	5,200	147,869	144,230
38	Foreign Affairs	179,625	800	178,825	174,314
39	International Co-operation	374,136	127	374,009	373,086
40	Social and Family Affairs	5,743,929	131,040	5,612,889	5,717,233
41	National Gallery	8,437	1	8,436	8,308
42	An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta	282,062	15,120	266,942	273,194
43	An Clomhairle Ealaíon	44,101	-	44,101	44,101
44	Increases in Remuneration and Pensions	36,000	-	36,000	30,597
		33,666,125	2,625,126	31,040,999	33,416,678

(a) (45,177) Deficit to be Voted

(b) (25,103) Deficit to be Voted

Appropriations in Aid Realised	Net Expenditure	Outturn (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
					Surplus/(Deficit)	(More than Estimated)/ Less than Estimated	
€000	€000	€000	€000	€000	€000	€000	
-	1,976	33	-	33			1
431	80,014	1,350	(23)	1,373			2
237	24,655	966	(187)	1,153			3
1,554	34,213	42	(22)	64			4
3,559	6,533	322	(160)	482			5
336	91,464	22,658	(202)	22,860		148	6
35,730	175,141	24,001	(4,123)	28,124			7
-	344	217	-	217			8
34,978	302,500	3,108	(3,003)	6,111		865	9
22,009	404,309	514	(884)	1,398		1,855	10
173	6,352	188	(73)	261			11
-	392	439	-	439			12
17	11,645	2,300	(4)	2,304			13
88	26,205	3,115	(73)	3,188			14
2,270	5,970	2,441	(804)	3,245			15
235	11,454	(81)	(35)	(a)			16
-	5,063	(25)	-	(b)			17
803	28,738	1,045	(613)	1,658		24	18
15,246	323,334	937	(1,245)	2,182	8,542	6,387	19
31,335	962,415	3,591	2,221	1,370	19,400	16,264	20
1,469	335,083	2,041	(144)	2,185			21
21,568	71,243	719	(620)	1,339	13,940	13,769	22
-	31,436	714	-	714	48,400	56,125	23
-	336	77	-	77			24
34,408	2,306,785	318	(4,521)	4,839		133	25
121,389	3,148,936	14,067	(37,094)	51,161		1,925	26
29,810	933,368	(1,721)	(1,721)	-			27
30,440	953,684	(3,042)	(3,042)	-			28
54	647,832	(52)	(52)	-			29
235,117	300,467	7,571	6,273	1,298		120	30
397,473	828,724	19,587	12,764	6,823		4,655	31
25,422	2,021,180	5,043	(3,124)	8,167		2,046	32
1,347,503	7,954,760	8,061	(18,203)	26,264			33
137,655	1,028,225	40,346	(18,083)	58,429	6,000	38,363	34
2,407	342,104	12,735	7,865	4,870			35
7,944	703,075	19,526	110	19,416		43,507	36
5,010	139,220	8,839	190	8,649		578	37
1,665	172,649	5,311	(865)	6,176	28,500	28,765	38
427	372,659	1,050	(300)	1,350			39
133,649	5,583,584	26,696	(2,609)	29,305		74	40
2	8,306	129	(1)	130			41
7,159	266,035	8,868	7,961	907			42
-	44,101	-	-	-			43
-	30,597	5,403	-	5,403			44
2,689,572	30,727,106	249,447	(64,446)		124,782	215,603	

Total Amount to be Surrendered

€

313,964

PRESIDENT'S ESTABLISHMENT

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,189	1,153	-
A.2. TRAVEL AND SUBSISTENCE	135	207	7
A.3. INCIDENTAL EXPENSES	94	99	(3)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	125	94	2
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	125	124	1
OTHER SERVICE			
B. - CENTENARIANS' BOUNTY	<u>341</u>	<u>299</u>	<u>(9)</u>
Total	<u>2,009</u>	<u>1,976</u>	<u>(2)</u>
SURPLUS TO BE SURRENDERED	€33,274		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			1,976
Changes in Capital Assets			
Purchases Cash	(56)		
Depreciation	<u>87</u>	31	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2)		
Increase in Stock	<u>(11)</u>	<u>(13)</u>	<u>18</u>
Direct Expenditure			1,994
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,791</u>
Operating Cost			<u>6,785</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			201
Current Assets			
Stocks (Note 8)		31	
Prepayments		23	
Other Debit Balances:			
Suspense		3	
PMG Balance and Cash	222		
Orders Outstanding	<u>(198)</u>	24	
Net Liability from the Exchequer (Note 4)		<u>26</u>	
Total Current Assets		<u>107</u>	
Less Current Liabilities			
Accrued Expenses		21	
Other Credit Balances:			
Due to State (Note 9)	42		
Payroll Deductions	<u>11</u>	<u>53</u>	
Total Current Liabilities		<u>74</u>	
Net Current Assets			<u>33</u>
Net Assets			<u>234</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	571	178	749
Additions	<u>49</u>	<u>8</u>	<u>57</u>
Gross Assets at 31 December 2003	<u>620</u>	<u>186</u>	<u>806</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	376	142	518
Depreciation for the year	<u>68</u>	<u>19</u>	<u>87</u>
Cumulative Depreciation at 31 December 2003	<u>444</u>	<u>161</u>	<u>605</u>
Net Assets at 31 December 2003	<u>176</u>	<u>25</u>	<u>201</u>

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

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		33
Exchequer Grant Undrawn		<u>(59)</u>
Net Liability from the Exchequer		<u>(26)</u>
Represented by:		
Debtors		
Net PMG position and cash	24	
Debit balances: Suspense	<u>3</u>	27
Creditors		
Due to State	(42)	
Credit Balances: Suspense	<u>(11)</u>	<u>(53)</u>
		<u>(26)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(72)	The excess arose in the most part due to foreign travel costs that were higher than anticipated.
A.4.	31	The saving arose mainly due to expenditure on telecommunications being lower than anticipated.
B.	42	The saving arose as the number of persons qualifying for the Centenarians Bounty was less than expected.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	37,751	9	3	11,248
Overtime and extra attendance	<u>39,606</u>	18	2	9,891
Total extra remuneration	<u>77,357</u>			

7 MISCELLANEOUS ITEMS

Awards totalling €2,606 were paid to 29 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services expenditure of €4,791,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
3	Department of the Taoiseach	60
7	Superannuation and Retired Allowances	149
10	Office of Public Works	2,409
20	Garda Síochána	468
36	Defence	303
38	Foreign Affairs	563
	Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President)	<u>839</u>
		<u>4,791</u>

8 STOCKS

Stocks at 31 December 2003 comprised:

	€000
Stationery	24
IT Consumables	2
Miscellaneous	<u>5</u>
	<u>31</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Pay Related Social Insurance	9
Income Tax	<u>33</u>
	<u>42</u>

10 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control as regards staff training, risk management, information and communications technology security, and ongoing review of the effectiveness of administrative and financial controls.

The Office has introduced the Performance Management and Development System (PMDS) which, among other benefits, facilitates the identification of staff training and development requirements, including those relating to financial management and accounting skills. The Office has also arranged for role-specific training of managers and staff in the context of the recently-introduced financial management system.

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

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

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

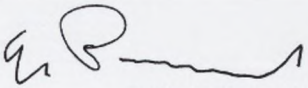
THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
29 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for the President's Establishment. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.


JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Theaghlachas an Uachtaráin le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaidh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhlian dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Parliament.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	13,300	14,052	-
A.2. TRAVEL AND SUBSISTENCE	357	436	4
A.3. INCIDENTAL EXPENSES	1,459	1,433	17
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	953	1,018	59
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	8,271	8,319	(567)
A.6. OFFICE PREMISES EXPENSES	1,271	1,521	104
OTHER SERVICES			
B. PAYMENT IN RESPECT OF CATERING AND BAR STAFF EMPLOYED BY THE JOINT HOUSE SERVICES COMMITTEE	900	1,138	-
C. EXPENSES OF DELEGATES TO OTHER PARLIAMENTARY ASSEMBLIES	334	271	-
D. TELEVISIONING OF PROCEEDINGS OF DÁIL ÉIREANN AND SEANAD ÉIREANN AND OTHER SERVICES	1,722	1,929	(707)
E.1. CUMANN PARLAIMINTEACH NA hÉIREANN INTER-PARLIAMENTARY ACTIVITIES (GRANT-IN-AID)	313	274	-
E.2. BRITISH-IRISH INTER-PARLIAMENTARY BODY (GRANT-IN-AID)	249	130	-
F.1. ALLOWANCES TO OR IN RESPECT OF FORMER MEMBERS OF THE HOUSES OF THE OIREACHTAS	390	236	-
F.2. GRANT TO IRISH PARLIAMENTARY (FORMER MEMBERS) SOCIETY	55	55	-
G. CISTE PINSEAN THITHE AN OIREACHTAIS (COMHALTAÍ) (GRANT-IN-AID)	9,179	8,724	-
H. PENSION SCHEME FOR SECRETARIAL ASSISTANTS	141	106	-
I. EXPENSES RELATING TO OIREACHTAS COMMITTEES	1,802	393	-
SALARIES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS (INCLUDING OFFICE HOLDERS AND COMMITTEE CHAIRMEN) AND OF THE EUROPEAN PARLIAMENT			
J.1. DÁIL ÉIREANN	13,856	13,690	-
J.2. SEANAD ÉIREANN	3,511	3,383	-
J.3. EUROPEAN PARLIAMENT (INCLUDING SUPERANNUATION PAYMENTS)	1,288	1,299	-
PAYMENTS IN RESPECT OF SECRETARIAL ASSISTANCE FOR NON-OFFICE HOLDING MEMBERS OF THE HOUSES OF THE OIREACHTAS			
K.1. DÁIL ÉIREANN	7,802	6,945	15
K.2. SEANAD ÉIREANN	1,232	1,012	-
TRAVEL EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
L.1. DÁIL ÉIREANN	3,251	3,431	33
L.2. SEANAD ÉIREANN	1,409	1,662	6
L.3. COMMITTEE TRAVEL	489	313	3
OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
M.1. DÁIL ÉIREANN	6,760	7,013	450
M.2. SEANAD ÉIREANN	<u>1,501</u>	<u>1,662</u>	<u>(39)</u>
	Gross Total	81,795	80,445 (622)
<i>Deduct:-</i>			
N. APPROPRIATIONS-IN-AID	<u>408</u>	<u>431</u>	<u>80</u>
	Net Total	<u>81,387</u>	<u>80,014 (702)</u>
SURPLUS TO BE SURRENDERED		€ 1,372,870	

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			80,014
Changes in Capital Assets			
Purchases Cash	(3,962)		
Depreciation	<u>3,843</u>	(119)	
Assets under Development			
Cash Payments		(150)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,233)		
Increase in Stock	<u>(701)</u>	<u>(1,934)</u>	<u>(2,203)</u>
Direct Expenditure			77,811
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	15,192		
Notional Rents	<u>4,484</u>		<u>19,676</u>
Operating Cost			<u>97,487</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			6,936
Assets under Development (Note 4)			<u>168</u>
			7,104
Current Assets			
Stocks (Note 11)		1,818	
Prepayments		1,525	
Accrued Income		80	
Other Debit Balances:			
Parliamentary Printing	476		
Recoupable Energy Costs	417		
Advances to OPW	134		
Travel Imprests	44		
Other Suspense Items	<u>521</u>	1,592	
PMG Balance and Cash	3,628		
Orders Outstanding	<u>(3,290)</u>	<u>338</u>	
Total Current Assets		<u>5,353</u>	
Less Current Liabilities			
Accrued Expenses		903	
Other Credit Balances:			
Due to State (Note 12)	1,035		
Payroll deductions	284		
Other Suspense Items	<u>244</u>	1,563	
Net Liability to the Exchequer (Note 5)		<u>367</u>	
Total Current Liabilities		<u>2,833</u>	
Net Current Assets			<u>2,520</u>
Net Assets			<u>9,624</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	22,066	3,426	25,492
Additions	<u>3,892</u>	<u>100</u>	<u>3,992</u>
Gross Assets at 31 December 2003	<u>25,958</u>	<u>3,526</u>	<u>29,484</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	16,138	2,567	18,705
Depreciation for the year	<u>3,649</u>	<u>194</u>	<u>3,843</u>
Cumulative Depreciation at 31 December 2003	<u>19,787</u>	<u>2,761</u>	<u>22,548</u>
Net Assets at 31 December 2003	<u>6,171</u>	<u>765</u>	<u>6,936</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In-House Computer Applications €000
Amounts brought forward at 1 January 2003	18
Cash Payments for the Year	<u>150</u>
Amounts carried forward at 31 December 2003	<u>168</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		1,373
Exchequer Grant Undrawn		<u>(1,006)</u>
Net Liability to the Exchequer		<u>367</u>
Represented by:		
Debtors		
Net PMG position and cash	338	
Debit Balances: Suspense	<u>1,592</u>	1,930
Creditors		
Due to State	(1,035)	
Credit Balances: Suspense	<u>(528)</u>	<u>(1,563)</u>
		<u>367</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	(752)	The excess arose as a result of (a) the payment of the adjudicated Clerical Assistant/Paperkeeper Award, (b) the prescribed payment on 31 December 2003 of the fortnightly payroll due on 1 January 2004, and an underprovision in the original estimate.
A.2.	(79)	Expenditure on a number of travel and subsistence items including taxis and inter-parliamentary travel was higher than anticipated.
A.4.	(65)	Telephone costs were higher than anticipated.
A.6.	(250)	The cost of maintenance carried out by O.P.W. was higher than anticipated.
B.	(238)	Pay increases and recruitment of additional staff to meet increased demand for service gave rise to the excess.
C.	63	There was a lower than anticipated drawdown by Oireachtas delegates attending the Convention on the Future of Europe.
D.	(207)	Payments to a contractor for specialised maintenance, and the cost of accommodation works gave rise to the excess.
E.1.	39	Expenditure on the Autumn Conference of the IPU was lower than anticipated. In addition, the number of incoming bilateral delegations was lower than anticipated.
E.2.	119	Costs arising from attendance at plenary and committee meetings were lower than anticipated. In addition, the number of incoming delegations was lower than anticipated with consequential savings accruing.
F.1.	154	Expenditure on severance payments was lower than anticipated.
G.	455	Contributions made were higher than anticipated and the provision for death gratuities and pension lump sums payable was less than that required.
H.	35	Expenditure on death gratuities and pension lump sums payable was less than that provided.
I.	1,409	Savings arose, in part, because an anticipated liability in relation to legal expenses of parliamentary inquiries did not materialise; the liability has been carried forward.
K.1.	857	The Estimate provided for the maximum liability for additional secretarial assistance sanctioned in October 2002; the actual liability was lower than anticipated.
K.2.	220	Provision was made for an anticipated decision for the recruitment of additional secretarial assistants which did not proceed.
L.1.	(180)	Expenditure is difficult to predict as it depends on (a) the number of sittings of the Dáil and Committees of the Houses and (b) the frequency of submission of claims by Deputies.
L.2.	(253)	Expenditure is difficult to predict as it depends on (a) the number of sittings of the Seanad and Committees of the Houses and (b) the frequency of submission of claims by Senators.
L.3.	176	Savings arose as the level of travel undertaken by some Committees was lower than anticipated.
M.1.	(253)	Expenditure on postal allowance (entitlement of Members to pre-paid envelopes) was higher than anticipated.
M.2.	(161)	Expenditure on postal allowance (entitlement of Members to pre-paid envelopes) was higher than anticipated.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Income from services provided by the Broadcasting Unit	124,000	94,890
2. Surplus income of catering and bar services	210,000	175,000
3. Members contributions under the European Parliament (Irish Representatives) Pension Scheme, 1979	60,000	61,612
4. Miscellaneous	<u>14,000</u>	<u>99,713</u>
Total	<u>408,000</u>	<u>431,215</u>

Explanation of Variation

- Income is dependent on the hiring of facilities which is demand-driven and difficult to predict.
- Income for the last quarter of 2003 was not returned in 2003.
- Receipts due for miscellaneous items are difficult to predict. The value of cancelled and out-of-date payable orders from 2002 was higher than anticipated. Also, a rebate of redundancy payments amounting to €30,432 was received from the Department of Enterprise, Trade and Employment and a pension contribution of €22,017 was received.

8 COMMITMENTS

The figure for Commitments likely to materialise amounted to €2,611,520.

9 DETAILS OF EXTRA REMUNERATION

Table 1: Staff of the Office

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	242,627	85	6	15,295
Overtime and extra attendance	526,837	172	19	19,644
Shift and Roster Allowances	328,974	60	25	14,422
Miscellaneous	<u>140,594</u>	56	-	-
Total extra remuneration	<u>1,239,032</u>			

Table 2: Personnel Employed Under the Scheme of Secretarial Assistance for Non-Office Holders

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	8,238	5	-	-
Overtime and extra attendance	<u>1,188,643</u>	335	94	18,001
Total extra remuneration	<u>1,196,881</u>			

10 MISCELLANEOUS ITEMS

Amounts totalling €4,265 were paid to 3 officers, as *ex-gratia* payments, for exceptional performance during 2003.

Payments totalling €21,012 were paid to 3 retired members of staff who were re-employed in 2003.

A sum of €123,570 was paid to the Department of Foreign Affairs in respect of recoupable salary costs.

Salary costs of €34,224 were paid to the Department of An Taoiseach for one officer on loan from that Department.

A sum of €101,978 was received from Subhead M. (Change Management Fund) of Vote 6, Office of the Minister for Finance.

The Net Allied Services Expenditure of €15,192,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes;

Vote		€000
7	Superannuation and Retired Allowances	1,555
10	Office of Public Works	1,826
20	Garda Síochána	156
	Central Fund - Allowances to leaders of certain Parties in Dáil Éireann	6,736
	Pensions in respect of former Cinn Comhairle (No.38 of 1938, etc.)	196
	Payments to qualified parties under Section 17 of the Electoral Act, 1997 and Section 50 of the Electoral Amendment Act, 2001	<u>4,723</u>
		<u>15,192</u>

11 STOCKS

Stocks at 31 December 2003 comprised:

	€000
Stationery	102
IT Consumables	49
Parliamentary Publications	1,651
Other	16
	<u>1,818</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
Withholding Tax	15
Income Tax	801
Value Added Tax	8
Pay Related Social Insurance	<u>211</u>
	<u>1,035</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this Account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance internal controls:

The Performance Management and Development System is in operation in the Office and an integral element of that system is the identification of training requirements of staff of the Office. The installation of the new financial management system involved specific training on all modules for all key-users.

A risk management process has been initiated whereby risks have been identified and the Office is considering the most effective strategy for managing those risks.

The Office had a full review of its IT infrastructure and security systems undertaken by a contractor in November 2003 and the recommendations of that review are being implemented.

The structures within the Office, in particular, the Internal Audit function, provide for ongoing review of the effectiveness of the system of administrative and financial controls. This review process will be enhanced by the work of the recently established Audit Committee.

KIERAN COUGHLAN

Accounting Officer

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

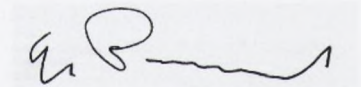
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Houses of the Oireachtas and the European Parliament for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General and the basis of the audit opinion are set out on pages iii - iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Houses of the Oireachtas. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Thithe an Oireachtais agus ar Pharlaimint na hEorpa le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

13 Meán Fómhair 2004

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach and for payment of grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	10,426	10,576	-
A.2. TRAVEL AND SUBSISTENCE	666	516	143
A.3. INCIDENTAL EXPENSES	973	1,155	275
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	646	599	31
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,236	1,290	(23)
A.6. OFFICE PREMISES EXPENSES	733	453	8
A.7. CONSULTANCY SERVICES	243	144	65
A.8. INFORMATION SOCIETY - eCABINET & OTHER INITIATIVES	1,672	1,272	126
OTHER SERVICES			
B. NATIONAL ECONOMIC AND SOCIAL COUNCIL (GRANT-IN-AID)	697	697	-
C. GRANTS UNDER SECTION 2 OF THE IRISH SAILORS AND SOLDIERS LAND TRUST ACT, 1988	28	-	-
D. FORUM FOR PEACE AND RECONCILIATION	50	47	-
E. COMMEMORATION INITIATIVES	63	52	-
F. ALL PARTY COMMITTEE ON THE CONSTITUTION	338	331	-
G. INFORMATION SOCIETY COMMISSION	664	600	27
H. NATIONAL CENTRE FOR PARTNERSHIP AND PERFORMANCE	860	860	-
I. NATIONAL ECONOMIC AND SOCIAL FORUM (GRANT-IN-AID)	669	669	-
J. TRIBUNAL OF INQUIRY I (DUNNES PAYMENTS)	251	-	-
K. TRIBUNAL OF INQUIRY II (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY)	3,664	3,441	16
L. INDEPENDENT COMMISSION OF INQUIRY	416	787	-
M. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE	641	483	7
N. NATIONAL FORUM ON EUROPE	922	920	14
Gross Total	25,858	24,892	689
<i>Deduct :-</i>			
O. APPROPRIATIONS-IN-AID	50	237	-
Net Total	25,808	24,655	689
SURPLUS TO BE SURRENDERED		€1,153,394	

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			24,655
Changes in Capital Assets			
Purchases Cash	(1,129)		
Depreciation	704		
Loss on Disposals	<u>4</u>	(421)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3)		
Increase in Stock	<u>(1)</u>	<u>(4)</u>	<u>(425)</u>
Direct Expenditure			24,230
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,275		
Notional Rents	<u>1,652</u>		<u>5,927</u>
Operating Cost			<u>30,157</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			2,388
Current Assets			
Stocks (Note 11)		55	
Prepayments		122	
Other Debit Balances:			
Personal Suspense Accounts	58		
Recoupment due:			
Administrative Recoupments	92		
Change Management Fund	37		
Multisite Library Project	7		
Travel Pass	2		
ICT Expo	21		
Other Receivables	<u>37</u>	254	
PMG Balance and Cash	2,796		
Orders Outstanding	<u>(1,445)</u>	<u>1,351</u>	
Total Current Assets		<u>1,782</u>	
Less Current Liabilities			
Accrued Expenses		811	
Other Credit Balances:			
Payroll Deductions	74		
Due to State (Note 12)	473		
Information Society Fund	3		
EU Presidency 2004	<u>310</u>	860	
Net Liability to the Exchequer (Note 4)		<u>745</u>	
Total Current Liabilities		<u>2,416</u>	
Net Current Liabilities			<u>(634)</u>
Net Assets			<u>1,754</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	3,624	1,569	5,193
Additions	934	195	1,129
Disposals	<u>(152)</u>	-	<u>(152)</u>
Gross Assets at 31 December 2003	<u>4,406</u>	<u>1,764</u>	<u>6,170</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	2,369	857	3,226
Depreciation for the year	572	132	704
Depreciation on Disposals	<u>(148)</u>	-	<u>(148)</u>
Cumulative Depreciation at 31 December 2003	<u>2,793</u>	<u>989</u>	<u>3,782</u>
Net Assets at 31 December 2003	<u>1,613</u>	<u>775</u>	<u>2,388</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		1,153
Exchequer Grant Undrawn		<u>(408)</u>
Net Liability to the Exchequer		<u>745</u>
Represented by:		
Debtors		
Net PMG position and cash	1,351	
Debit Balances: Suspense	<u>254</u>	1,605
Creditors		
Due to State	(473)	
Credit Balances: Suspense	<u>(387)</u>	<u>(860)</u>
		<u>745</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	280	The reason for the variation was that planned major projects which were postponed in early 2003 could not proceed later in the year due to the lack of lead-in time.
A.7.	99	This was as a result of the Employee Opinion Survey not being completed until 2004. On that basis of experience, provision was made for other consultancy needs that did not arise.
A.8.	400	Planned project work was deferred until 2004, consultancy expenditure was under the original estimate and payments relating to infrastructure work carried out in 2003 were delayed until 2004.
C.	28	A variation in expenditure was experienced due to the fact that certain projects failed to go ahead and the funding was not reallocated. Following a review of this Fund, a decision was taken, in consultation with the Department of Finance not to reallocate the remaining funds.
E.	11	Two projects which were approved for funding from this Subhead in 2003 were not in a position to draw down funding during the year.
G.	64	The Information Society Commission did not require the anticipated level of consultancy support for the work performed in 2003.
J.	251	Parties who were granted legal representation have not yet submitted claims to have their costs paid. There is no set timeframe for submission of these claims.
K.	223	At the time the Estimates were prepared it was anticipated that the Tribunal would complete its work in 2003. The work of this Tribunal is still ongoing, consequently, the costs associated with reporting, and awarding legal costs to witnesses, for which provision was made, did not arise in 2003.
L.	(371)	At the beginning of 2003, following consultations with the Chairman it was expected that the Inquiry would complete its work early in 2003. As the work of the Inquiry was not completed at the end of the year additional funding was required.
M.	158	A variation in expenditure was experienced due to the fact that certain projects did not arise as anticipated. An event was postponed to 2004, and the set-up costs of the library and archives were less than anticipated.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Miscellaneous	<u>50,000</u>	<u>236,745</u>

Explanations of Variation

The variation in receipts arose as a result of the number of salary recoupments in 2003. A refund of €25,395 was received in respect of the Soldiers & Sailors Fund.

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to €95,078. This relates to commitments entered into by the Department in respect of the purchase of goods and services which did not mature until 2004 and funding for projects under Subhead E., Commemoration Initiatives. In addition, future payments associated with the Tribunals of Inquiry can not yet be determined.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payment of €6,350 or More €
Higher, special or additional duties	314,849	83	16	19,422
Equal Pay Claim	135,000	27	-	-
Overtime and extra attendance	369,388	140	18	18,930
Asst. Sec. Performance Pay	51,500	5	5	12,500
Total extra remuneration	<u>870,737</u>			

9 MISCELLANEOUS ITEMS

The account includes the sum of €11,392 which was used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach and Minister of State in 2003.

In addition to expenditure in the Administrative Budget, a sum of €644,575 was received from the Change Management Fund, (Public Service Modernisation & Management Info. Framework) Subhead M. of Vote 6, Office of the Minister for Finance

In addition to expenditure in the Administrative Budget under Subheads G. and A.8., Information Society Commission and eCabinet, a sum of €236,311 was received from the Information Society Fund.

Awards totalling €16,398 were made to 242 individuals under the Employee Recognition Award Scheme. In addition, awards totalling €7,876 were made to 26 individuals in respect of recognition of exceptional performance.

Payments were made to 27 staff members totalling €135,000 in respect of an equal pay claim in 2003 as authorised by the Department of Finance.

Funding totalling €6,000 was received from Vote 6, Office of the Minister for Finance, in respect of the Multisite Library Project.

In 2003, €485 was written-off in respect of non-recoverable imprest balances.

A gift from Laois County Council was received by the Taoiseach in 2003 and has been valued by OPW at approximately €2,500. This gift was returned to Laois County Council on a permanent loan basis.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €344,000 is included in the Estimate for 2004.

The Net Allied Services Expenditure of €4,275,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
7	Superannuation and Retired Allowances	977
10	Office of Public Works	1,553
20	Garda Síochána	1,247
36	Defence	56
	Central Fund - Ministerial etc. Pensions (No. 38 of 1938 etc.)	<u>442</u>
		<u>4,275</u>

10 COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2003

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2003 €	Expenditure to 31/12/2003 €
All-Party Committee on the Constitution	1996	331,000	2,034,482
Tribunal of Inquiry I (Dunnes Payments)	1997	-	6,655,332
Tribunal of Inquiry II (Payments to Messrs Haughey and Lowry)	1997	3,440,954	15,033,223
Independent Commission of Inquiry	2000	786,590	2,545,546

11 STOCKS

Stocks at 31 December 2003 comprised:

	€000
Stationery	39
IT Consumables	14
Publications	<u>2</u>
	<u>55</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
PRSI	90
Income Tax	289
Retention Tax	81
Pension Contributions	5
VAT	<u>8</u>
	<u>473</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

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

System-specific training was provided on the installation of the new financial management system as appropriate to all staff who use the system. Training is provided to staff on an ongoing basis as required.

It is planned that staff with financial management responsibilities or with specific operational needs will attend Management Information Framework training, which is being centrally designed by the Department of Finance in association with the MIF Training Group.

A project has been initiated to put in place an appropriate risk management process for the Department. A high level Steering Group has met and agreed their terms of reference and work plan. Work to identify the elements of an appropriate process to identify and manage significant risks is underway. It is intended that this risk management system will be closely aligned with and integrated into current business planning and management processes.

The Department has up-to-date computer desk-top hardware and software, with new networks, servers and systems. This infrastructure is managed and secured to current best practice.

The structures within the Department at managerial level, in conjunction with the experience and skills of the managers who have responsibility for the development and maintenance of control systems, appropriate review by senior management and arrangements for audit, which include the Internal Audit function and the Audit Committee, provide for ongoing review of the effectiveness of the Department's system of administrative and financial control. Financial Management and Control procedures and Department of Finance Circulars and Guidelines, including the recent summary of significant audit issues, are circulated to managers and made available to all staff on the Department's Intranet.

DERMOT McCARTHY

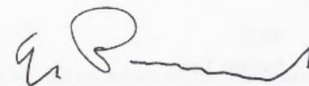
Accounting Officer
Department of the Taoiseach
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of the Taoiseach. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Taoisigh le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartaís agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an geuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

13 Meán Fómhair 2004

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	22,292	25,193	-
A.2. TRAVEL AND SUBSISTENCE	504	1,092	10
A.3. INCIDENTAL EXPENSES	504	734	(5)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,057	1,370	57
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,920	3,000	(235)
A.6. OFFICE PREMISES EXPENSES	901	1,437	82
A.7. CONSULTANCY SERVICES	1,201	447	1
A.8. COLLECTION OF STATISTICS	<u>6,430</u>	<u>2,494</u>	<u>1</u>
Gross Total	35,809	35,767	(89)
<i>Deduct :-</i>			
A.9. APPROPRIATIONS-IN-AID	<u>1,532</u>	<u>1,554</u>	<u>1,280</u>
Net Total	<u>34,277</u>	<u>34,213</u>	<u>(1,369)</u>
SURPLUS TO BE SURRENDERED	€64,083		

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

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

Statement of Capital Assets - Depreciation of Office Equipment and Machinery

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

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			34,213
Changes in Capital Assets			
Purchases Cash	(518)		
Disposals Cash	11		
Depreciation	4,562		
Loss on Disposals	<u>14</u>	4,069	
Assets under Development			
Cash Payments		(1,336)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(530)		
Increase in Stock	<u>(77)</u>	<u>(607)</u>	<u>2,126</u>
Direct Expenditure			36,339
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	7,335		
Notional Rents	2,185		
Vote 44: Increases in Remuneration and Pensions	<u>905</u>		<u>10,425</u>
Operating Cost			<u>46,764</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			8,840
Assets under Development (Note 5)			<u>1,263</u>
			10,103
Current Assets			
Stocks (Note 12)		261	
Prepayments		396	
Accrued Income		1,302	
Other Debit Balances		191	
PMG Balance and Cash	1,089		
Orders Outstanding	<u>(819)</u>	270	
Net Liability from the Exchequer (Note 6)		<u>792</u>	
Total Current Assets		<u>3,212</u>	
Less Current Liabilities			
Accrued Expenses		307	
Deferred Income		22	
Other Credit Balances		251	
Due to State (Note 13)		<u>1,002</u>	
Total Current Liabilities		<u>1,582</u>	
Net Current Assets			<u>1,630</u>
Net Assets			<u>11,733</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Land and Buildings €000	Office Equipment/ Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	34	23,810	2,614	26,458
Additions	-	1,584	32	1,616
Disposals	-	<u>(51)</u>	<u>(63)</u>	<u>(114)</u>
Gross Assets at 31 December 2003	<u>34</u>	<u>25,343</u>	<u>2,583</u>	<u>27,960</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003	13	12,934	1,700	14,647
Depreciation for the year	7	4,401	154	4,562
Depreciation on Disposals	-	<u>(48)</u>	<u>(41)</u>	<u>(89)</u>
Cumulative Depreciation at 31 December 2003	<u>20</u>	<u>17,287</u>	<u>1,813</u>	<u>19,120</u>
Net Assets at 31 December 2003	<u>14</u>	<u>8,056</u>	<u>770</u>	<u>8,840</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	1,030
Cash Payments for the Year	1,336
Adjustment in respect of defunct projects	(21)
Transferred to Asset Register	<u>(1,082)</u>
Amounts carried forward at 31 December 2003	<u>1,263</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		64
Exchequer Grant Undrawn		<u>(856)</u>
Net Liability from the Exchequer		<u>(792)</u>
Represented by:		
Debtors		
Net PMG position and cash	270	
Debit Balances: Suspense	<u>191</u>	461
Creditors		
Due to State	(1,002)	
Credit Balances: Suspense	<u>(251)</u>	<u>(1,253)</u>
		<u>(792)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	(2,901)	Additional expenditure was due to the reclassification of the permanent fieldforce to permanent Civil Service status from 1 April 2003. (See offsetting saving on Subhead A.8.)
A.2.	(588)	Additional expenditure was due to the reclassification of the permanent fieldforce to permanent Civil Service status from 1 April 2003. (See offsetting saving on Subhead A.8.)
A.3.	(230)	Additional expenditure resulted from the outsourcing of some data entry and higher than expected survey mapping costs.
A.4.	(313)	Additional expenditure was due to higher than expected expenditure on Earnings Surveys and to increased postal charges during 2003.
A.6.	(536)	Additional expenditure was due to higher than anticipated maintenance and repairs costs.
A.7.	754	A number of consultancies, some of which related to SMI, did not take place in 2003.
A.8.	3,936	Reduced expenditure was due to the reclassification of the permanent fieldforce to permanent Civil Service status from 1 April 2003.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 European Union Receipts	1,278,000	1,308,032
2 Miscellaneous	<u>254,000</u>	<u>246,117</u>
Total	<u>1,532,000</u>	<u>1,554,149</u>

9 COMMITMENTS

As at 31 December 2003, commitments likely to materialise in future years amounted to €2,105,029.

The bulk of these commitments relate to contracts signed during 2003 for the implementation phase of the CSO's IT Strategy.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	112,452	117	2	7,861
Overtime and extra attendance	323,805	310	10	14,044
Shift and roster allowances	48,510	9	-	-
Miscellaneous	<u>43,777</u>	200	-	-
Total extra remuneration	<u>528,544</u>			

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €50,000 is included in the Estimate for 2004.

In accordance with the Administrative Budget Agreement, 197 awards were made totalling €40,283 under the Exceptional Performance Scheme. The highest award was €3,500.

Payments totalling €9,055 were made to fifteen staff members recruited to the Civil Service from Open Competition since 22 July 1998 and subject to initial one-year contracts. The payments were to correct an anomaly whereby the officers were paid less than they would have been prior to the introduction of contracts. The highest award to an individual was €900.

A payment of €10,000 was paid to University College Cork in respect of a scholarship in statistical studies.

In addition to the amount expended under this Vote, a sum of €904,603 was received from Vote 44, Increases in Remuneration and Pensions, in respect of the settlement of an equal pay claim.

In addition to expenditure in the Administrative Budget, a sum of €144,560 was received from the Change Management Fund, Subhead M. of Vote 6, Office of the Minister for Finance. A further amount of €999,928 was received from the Information Society Fund, Subhead P. of Vote 6, Office of the Minister for Finance.

The Net Allied Services Expenditure of €7,335,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
7	Superannuation and Retired Allowances	1,642
9	Office of the Revenue Commissioners	4,739
10	Office of Public Works	<u>954</u>
		<u>7,335</u>

12 STOCKS

Stocks at 31 December 2003 comprised:	€000
Stationery	169
IT Consumables	61
Publications	<u>31</u>
	<u>261</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	634
Pay Related Social Insurance	274
Value Added Tax	3
Pension Contributions	11
Withholding tax	<u>80</u>
	<u>1,002</u>

14 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken to enhance the system of internal control:

During 2003 the CSO reviewed the recommendations of the Working Group on the Accountability of Secretaries General and Accounting Officers i.e. the Mullarkey Report, and took a number of actions based on the Working Group's recommendations. These included a review of our internal financial controls and the setting up of an Audit Committee under charter. The Audit Committee met for the first time during 2003.

In addition in early 2004 the Office commenced work on identifying how risk management would be introduced and integrated into existing management systems.

DONAL GARVEY

Accounting Officer

CENTRAL STATISTICS OFFICE

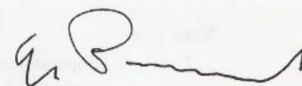
29 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Central Statistics Office. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Phríomh-Oifig Staidrimh le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Account of the sum expended, in the year ended 31 December 2003, 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	€000	Estimate Provision €000	Outturn €000	Closing Accrual €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	7,873			
<i>Supplementary</i>	<u>300</u>	8,173	7,977	1
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	731			
<i>Supplementary</i>	<u>50</u>	781	744	2
A.3. INCIDENTAL EXPENSES		310	240	(4)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		80	91	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		370	359	(28)
A.6. OFFICE PREMISES EXPENSES				
<i>Original</i>	100			
<i>Supplementary</i>	<u>450</u>	550	567	6
A.7. CONSULTANCY AND LEGAL FEES		<u>150</u>	<u>114</u>	-
Gross Total				
<i>Original</i>	9,614			
<i>Supplementary</i>	<u>800</u>	10,414	10,092	(23)
<i>Deduct :-</i>				
A.8. APPROPRIATIONS-IN-AID				
<i>Original</i>	2,600			
<i>Supplementary</i>	<u>799</u>	<u>3,399</u>	<u>3,559</u>	<u>1,454</u>
Net Total				
<i>Original</i>	7,014			
<i>Supplementary</i>	<u>1</u>	<u>7,015</u>	<u>6,533</u>	<u>(1,477)</u>
SURPLUS TO BE SURRENDERED		€481,709		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			6,533
Changes in Capital Assets			
Purchases Cash	(287)		
Loss on Disposal of Fixed Assets	6		
Depreciation	<u>206</u>	(75)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,308)		
Decrease in Stock	<u>10</u>	<u>(1,298)</u>	<u>(1,373)</u>
Direct Expenditure			5,160
Movement in Work-in-Progress¹			(258)
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,117	
Notional Rents		<u>310</u>	<u>1,427</u>
Operating Cost			<u>6,329</u>

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			560
Work-in-Progress			935
Current Assets			
Stocks (Note 10)		15	
Accrued Income		1,454	
Prepaid Expenses		38	
Other Debit Balances:			
Suspense Accounts		19	
PMG Balance and Cash	1,111		
Less Orders Outstanding	<u>(724)</u>	<u>387</u>	
Total Current Assets		<u>1,913</u>	
Less Current Liabilities			
Accrued Expenses		15	
Other Credit Balances:			
Payroll Deductions	50		
Due to State (Note 11)	<u>270</u>	320	
Net Liability to the Exchequer (Note 4)		<u>86</u>	
Total Current Liabilities		<u>421</u>	
Net Current Assets			<u>1,492</u>
Net Assets			<u>2,987</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	1,436	363	1,799
Additions	204	83	287
Disposals	<u>(102)</u>	-	<u>(102)</u>
Gross Assets at 31 December 2003	<u>1,538</u>	<u>446</u>	<u>1,984</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	1,043	266	1,309
Depreciation for the year	179	27	206
Depreciation on Disposals	<u>(91)</u>	-	<u>(91)</u>
Cumulative Depreciation at 31 December 2003	<u>1,131</u>	<u>293</u>	<u>1,424</u>
Net Assets at 31 December 2003	<u>407</u>	<u>153</u>	<u>560</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		482
Exchequer Grant Undrawn		<u>(396)</u>
Net Liability to the Exchequer		<u>86</u>
Represented by:		
Debtors		
Net PMG position and cash	387	
Debit Balances: Suspense	<u>19</u>	406
Creditors		
Due to State	(270)	
Credit Balances: Suspense	<u>(50)</u>	<u>(320)</u>
		<u>86</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	70	External training costs and educational expenditure was less than anticipated.
A.4.	(11)	Telecommunications costs were higher than expected.
A.7.	36	Expenditure on certain consultancy services did not mature for payment in the year.

6 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1 Receipt of Audit Fees	<u>3,399,000</u>	<u>3,558,641</u>

Explanation of Variation

The timing of receipt of audit fees varies with the completion of the audit work.

7 COMMITMENTS

Commitments likely to materialise in future years amount to €144,171 which represents contractual obligations the Office has entered into with firms of accountants to provide audit services.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	39,492	19	1	7,024
Overtime and extra attendance	<u>1,856</u>	4	-	-
Total extra remuneration	<u>41,348</u>			

Ex-gratia payments amounting to €24,720 were made to Directors of Audit in respect of awards for exceptional performance.

9 MISCELLANEOUS ITEMS

Costs totalling €28,259 in respect of one Senior Auditor on secondment to the Directorate General Economic and Financial Affairs in Luxembourg and €42,912 in respect of one Auditor on secondment to the Directorate General Regional Policy of the European Commission in Brussels were borne by the Vote.

Payments totalling €10,638 were paid to two officers in respect of an equal pay claim on behalf of former Clerical Assistants.

Two people were employed to sit on interview boards incurring costs of €735.

€34,300 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance. The funds were applied as follows:

Subhead A.1. Salaries	€22,200
Subhead A.7. Consultancy	€12,100

Official gifts to a value of €199 were given during the year.

10 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery	7
Consumables etc.	<u>8</u>
	<u>15</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
PAYE	140
PRSI	71
Pension Contributions	9
Withholding Tax	43
Value Added Tax	<u>7</u>
	<u>270</u>

12 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Control in a standard format for the year ended 31 December 2003 has been submitted to the Comptroller and Auditor General. The following measures have been taken or are in train to enhance the system of internal control.

The training needs of staff are assessed annually under the Office's performance management and development system in order to ensure that they have the skills and capabilities to fulfil their roles. Staff attend suitable courses in cases where additional training requirements are identified and managers monitor progress made using the performance development system.

A risk management framework was developed during the year and the initial phase of the process has been implemented. The framework includes the establishment of a risk management committee with overall responsibility for ensuring that risks are identified and managed. The framework will be reviewed and developed as the risk management process is embedded within the Office's operations.

The Office monitors and manages the security of its communications and information technology by implementing documented procedures for the physical security of its systems. Access to office systems are restricted to authorised staff and arrangements are in place to guarantee continuity of services.

The Office has established an Audit Committee comprised of four external members. The Audit Committee will, inter alia, review the outcome of internal and external audits and the effectiveness of the system of internal control which operates in the Office.

JOHN BUCKLEY

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

31 March 2004

**CERTIFICATE OF OPINION TO THE COMPTROLLER AND AUDITOR GENERAL -
IN ACCORDANCE WITH SECTION 13 OF THE COMPTROLLER AND
AUDITOR GENERAL (AMENDMENT) ACT, 1993**

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, I have audited the Appropriation Account of the Office of the Comptroller and Auditor General for the year ended 31 December 2003.

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

Respective responsibilities of the accounting officer and the auditor

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

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

Basis of opinion

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

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

Opinion

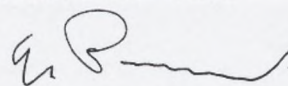
In my opinion the Appropriation Account of the Vote for the Office of the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003 and there are no matters on which I need to report, pursuant to Section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

I have obtained all the information and explanations which I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Comptroller and Auditor General. The Appropriation Account is in agreement with the books of account.

Eugene McMahon
Chapman Flood Mazars
Chartered Accountants & Registered Auditors
Harcourt Centre -Block 3
Harcourt Road
Dublin 2
25 May 2004

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2003 has been audited on my behalf by Eugene McMahon of Chapman Flood Mazars, Chartered Accountants and Registered Auditors. On the basis of his audit and certificate, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

**DEIMHNÍÚ TUAIRIME DON ARD-REACHTAIRE CUNTAS AGUS CISTE
DE RÉIR ALT 13 D'ACHT AN ARD-REACHTAIRE CUNTAS AGUS CISTE
(LEASÚ), 1993.**

Mar an t-iniúcháir atá ceaptha faoi Alt 13 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993, tá Cuntas Leithreasa Oifig an Ard-Reachtair Cuntas agus Ciste don bhliain dar críoch 31 Nollaig 2003 iniúchta agam.

Is don Ard-Reachtair Cuntas agus Ciste amháin a dhéantar an Deimhniú seo, de réir Alt 13 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Tugadh faoi mo chuid oibre iniúcháireachta sa chaoi is gur féidir liom a chur in iúl don Ard-Reachtair Cuntas agus Ciste na cúrsaí sin a cheanglaítear orm a chur in iúl dó i ndeimhniú mo thuairime agus ní chun críocha ar bith eile. Lánoiread is a cheadaítear leis an dlí, ní ghlacaim le ná ní ghabhaim orm freagracht as an obair iniúcháireachta, as an deimhniú seo, nó as na tuairimí atá déanta agam, do dhuine ar bith eile seachas an tArd-Reachtair Cuntas agus Ciste.

Freagrachtaí an Oifigigh Chuntasaiochta agus an Iniúchóra faoi seach

Faoi Alt 22 den Exchequer and Audit Departments Act 1866, bíonn an tOifigeachCuntasaiochta freagrach as an gCuntas Leithreasa a ullmhú. Bíonn sé freagrach freisin, inter alia, as cistí agus maoin phoiblí a thagann faoina rialú a chosaint agus as rialtacht agus cirte gach idirbheart sa Chuntas Leithreasa.

Ta sé d'fhreagracht ormsa tuairim neamhspleách a dhéanamh, bunaithe ar m'iniúchadh, ar an gCuntas Leithreasa agus mo thuairim a thuairisciú duitse.

An Bunús atá le mo Thuairim ar an gCuntas Tar Éis a Iniúchta

Tá Cuntas Leithreasa Vóta Oifig an Ard-Reachtair Cuntas agus Ciste iniúchta agam de réir chaighdeáin iniúcháireachta arna n-eisiúint ag an mBord um Chleachtais Iniúcháireachta agus de réir Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Déantar scrudú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann leis na suimeanna agus leis an méid a fhoilsítear sa Chuntas. Chomh maith leis sin, cuimsíonn an t-iniúchadh measúnacht ar na meastacháin agus ar na breitheanna suntasacha a rinne an tOifigeach Cuntasaiochta agus an cuntas á ullmhú.

Phleanáil mé agus rinne mé m'iniúchadh sa chaoi is go bhfaighinn an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach ionas go mbeadh leordhóthain fianaise agam a d'fhágfadh cinnteacht réasúnach ann go bhfuil na ráitis airgeadais saor ó mhíríteas ábhartha, cibé calaais nó neamhrialtacht nó earráid eile is cúis leis sin. I dteacht ar mo thuairim, rinne mé meastóireacht ar a shásúla is a cuireadh faisnéis i láthair sa chuntas san iomlán freisin.

Tuairim

Is é mo thuairim go gcuirtear fáltais agus caiteachas an Vóta don bhliain dar críoch 31 Nollaig 2003 i láthair i gceart i gCuntas Leithreasa Vóta Oifig an Ard-Reachtair Cuntas agus Ciste agus nach bhfuil aon chúrsaí ann ar gá dom tuairisc a thabhairt orthu, de bhun Alt 3(10) d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993.

Tá an fhaisnéis agus na mínithe ar fad agus a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chuntais chuí coinnithe ag Oifig an Ard-Reachtair Cuntas agus Ciste. Tá an Cuntas Leithreasa ag teacht leis na leabhair chuntais.

Eoin Mac Mathúna
Cuntasóirí Cairte agus Iniúcháirí Cláraithe
Ionad Fhearchair
Bloc 3
Bóthar Fhearchair
Baile Atha Cliath 2
25 Bealtaine 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa Vóta Oifig an Ard-Reachtair Cuntas agus Ciste le haghaidh 2003 iniúchta ar mo shon ag Eoin Mac Mathúna ó Chapman Flood Mazars, Cuntasóirí Cairte agus Iniúcháirí Cláraithe. Ar bhonn a iniúchta agus a dheimhnithe siúd, is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

OFFICE OF THE MINISTER FOR FINANCE

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	31,567	31,209	-
A.2. TRAVEL AND SUBSISTENCE	1,053	890	-
A.3. INCIDENTAL EXPENSES	5,254	2,232	(252)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,318	1,341	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,357	4,313	(143)
A.6. OFFICE PREMISES EXPENSES	1,500	1,177	3
A.7. CONSULTANCY SERVICES	1,729	699	32
A.8. CENTRE FOR MANAGEMENT AND ORGANISATIONAL DEVELOPMENT	330	413	9
A.9. E.U. PRESIDENCY	1,700	312	3
OTHER SERVICES			
B. CONSULTANCY SERVICES	899	651	(395)
C. ECONOMIC AND SOCIAL RESEARCH INSTITUTE - ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	2,843	2,792	-
D. INSTITUTE OF PUBLIC ADMINISTRATION (GRANT-IN-AID)	3,128	3,128	-
E. ORDNANCE SURVEY IRELAND (GRANT-IN-AID)	12,070	8,976	-
F. GAELAGRAS NA SEIRBHÍSE POIBLÍ	245	234	-
G. CIVIL SERVICE ARBITRATION AND APPEALS PROCEDURES	44	30	1
H.1. REVIEW BODY ON HIGHER REMUNERATION IN THE PUBLIC SERVICE	20	19	-
H.2. PUBLIC SERVICE BENCHMARKING BODY	1	282	(280)
H.3. COMMITTEE FOR PERFORMANCE AWARDS	50	37	2
I. CONTRIBUTION TO THE COMMON FUND FOR COMMODITIES	83	-	-
J.1. STRUCTURAL FUNDS TECHNICAL ASSISTANCE AND OTHER COSTS	3,704	2,868	(146)
J.2. TECHNICAL ASSISTANCE COSTS OF REGIONAL ASSEMBLIES (GRANT-IN-AID)	1,400	870	-
K. DETERMINATION COMMITTEES	100	-	-
L. PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED)	7,618	7,618	-
M. CHANGE MANAGEMENT FUND	6,600	4,181	-
N.1. PEACE PROGRAMME	7,500	6,415	-
N.2. NORTHERN IRELAND INTERREG	3,600	662	-
N.3. SPECIAL EU PROGRAMMES BODY	1,481	1,278	-
O. IRELAND/WALES AND TRANSNATIONAL INTERREG	400	218	-
P. INFORMATION SOCIETY	7,780	7,767	-
Q. CIVIL SERVICE CHILDCARE INITIATIVE	3,000	964	1
R. E-PROCUREMENT INITIATIVE	<u>4,084</u>	<u>224</u>	<u>(33)</u>
Gross Total	114,458	91,800	(1,198)
<i>Deduct:-</i>			
T. APPROPRIATIONS-IN-AID	<u>134</u>	<u>336</u>	-
Net Total	<u>114,324</u>	<u>91,464</u>	<u>(1,198)</u>
SURPLUS TO BE SURRENDERED	€ 22,859,516		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			91,464
Changes in Capital Assets			
Purchases Cash	(1,598)		
Depreciation	2,536		
Loss on Disposals	<u>5</u>	943	
Assets under Development			
Cash Payments		(811)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,322)		
Decrease in Stock	<u>43</u>	<u>(1,279)</u>	<u>(1,147)</u>
Direct Expenditure			90,317
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	14,376		
Notional Rents	3,644		
Vote 44: Increases in Remuneration and Pensions	<u>265</u>		<u>18,285</u>
Operating Cost			<u>108,602</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			5,823
Assets under Development (Note 4)			<u>1,612</u>
			7,435
Current Assets			
Stocks (Note 15)		35	
Prepayments		1,346	
Other Debit Balances:			
Recoupable Salaries	1,185		
Recoupment of Travel Expenditure	99		
Travel Imprests	13		
Other Suspense Items	<u>919</u>	2,216	
PMG Balance and Cash	7,802		
Orders Outstanding	<u>(7,434)</u>	<u>368</u>	
Total Current Assets		<u>3,965</u>	
Less Current Liabilities			
Accrued Expenses		148	
Other Credit Balances:			
Due to State (Note 16)	1,129		
Payroll deductions	223		
Other Suspense Items	<u>696</u>	2,048	
Net Liability to the Exchequer (Note 5)		<u>536</u>	
Total Current Liabilities		<u>2,732</u>	
Net Current Assets			<u>1,233</u>
Net Assets			<u>8,668</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	I.T. Equipment €000	Furniture and Fittings €000	Office Equipment €000	Totals €000
Cost or Valuation at 1 January 2003	11,557	3,323	1,738	16,618
Adjustments*	413	-	-	413
Additions	1,511	224	101	1,836
Disposals	<u>(778)</u>	-	-	<u>(778)</u>
Gross Assets at 31 December 2003	<u>12,703</u>	<u>3,547</u>	<u>1,839</u>	<u>18,089</u>
Accumulated Depreciation				
Opening Balance at 1 January 2003	6,681	2,273	1,013	9,967
Adjustments*	536	-	-	536
Depreciation for the year	1,937	331	268	2,536
Depreciation on Disposals	<u>(773)</u>	-	-	<u>(773)</u>
Cumulative Depreciation at 31 December 2003	<u>8,381</u>	<u>2,604</u>	<u>1,281</u>	<u>12,266</u>
Net Assets at 31 December 2003	<u>4,322</u>	<u>943</u>	<u>558</u>	<u>5,823</u>

* These adjustments arose following a review of the Asset Register.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In-House Computer Applications €000
Amounts brought forward at 1 January 2003 *	1,041
Cash Payments for the Year	811
Transferred to Asset Register	<u>(240)</u>
Amounts carried forward at 31 December 2003	<u>1,612</u>

* The opening balance has been adjusted following a review of the 2002 figures.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		22,860
Exchequer Grant Undrawn		<u>(22,324)</u>
Net Liability to the Exchequer		<u>536</u>
Represented by:		
Debtors		
Net PMG position and cash	368	
Debit Balances: Suspense	<u>2,216</u>	2,584
Creditors		
Due to State	(1,129)	
Credit Balances: Suspense	<u>(919)</u>	<u>(2,048)</u>
		<u>536</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

An amount of €146,661 in respect of Ireland/Wales Interreg, proper to the Exchequer, was received in 2003
The sum of €1,000 was received as conscience money during the year.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	3022	The estimate here included an administrative contingency provision of €2,531, which was not fully utilised in the course of the year. There were also savings on training and development.
A.5.	(956)	The excess arose mainly in relation to additional hardware purchased in anticipation of EU Presidency requirements.
A.7.	1,030	The saving was due to reduced and delayed spending on a number of consultancies.
A.8.	(83)	Investment in IT infrastructure proceeded more quickly than originally anticipated.
A.9.	1,388	This provision was a contingency sum and was not fully drawn down during the year.
B.	248	Spending under this Subhead was difficult to predict as it can vary significantly from one year to the next in response to particular Government decisions and policies.
E.	3,094	This saving arose because Ordnance Survey Ireland did not require the final quarterly payment of the grant-in-aid due to their own accumulated surplus at the end of the year.
G.	14	There were fewer sittings of the Board in 2003 than anticipated.
H.2.	(281)	A token provision had been made for the year and, in the event, certain liabilities in respect of the work of the Benchmarking Body did fall due in 2003, leading to the excess.
H.3.	13	The requirement for consultancy was less than expected.
I.	83	There was no demand in 2003 on the contingency provision for Ireland's contribution to the Common Fund for Commodities.
J.1.	836	Savings arose in the Subhead due to staffing changes, with subsequent decreased activities and costs.
J.2.	530	Certain costs associated with the Regional Assemblies were less than originally estimated for 2003.
K.	100	This saving arose in 2003 because no situations arose which required investigation by Determination Committees.
M.	2,419	The outturn each year is dependent on the extent to which Departments and Offices claim reimbursement of expenditure incurred in relation to projects approved for support by the fund.
N.1.	1,085	Expenditure for the PEACE II Programme was lower than expected in 2003 due to the timing of claims from Implementing Bodies.
N.2.	2,938	The 2003 outturn reflects lower than anticipated levels of activity in 2003. It is expected that this expenditure will now occur in 2004.
N.3.	203	The 2003 outturn is lower than originally estimated because of lower staff costs.
O.	182	The promotion and operational costs for the Interreg III Programmes during 2003 were below what was envisaged, while some savings also arose in connection with the closure of the Interreg II Programmes.
Q.	2,036	Savings in 2003 arose as a result of negotiations relating to the purchase of two creches in Limerick and Cork which did not come to fruition.
R.	3,860	The savings on this Subhead reflect the fact that it took longer than expected to develop a balanced implementation strategy in 2003. Consequently, a number of projects only got under way in the latter part of the year.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from Departments in respect of Foreign Language Classes	36,000	35,791
2. Other Community Initiatives	1,000	-
3. Miscellaneous	<u>97,000</u>	<u>300,254</u>
Total	<u>134,000</u>	<u>336,045</u>

Explanation of Variations

3. Miscellaneous receipts include refunds of cancelled payable orders which cannot be estimated accurately in any given year. Additionally, there were payments for services from another Office, originally expected in 2002.

9 COMMITMENTS

Commitments at year end totalled €1,385,143.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	171,753	60	8	16,440
Overtime and extra attendance	569,279	254	32	27,123
Miscellaneous	<u>278,809</u>	126	13	13,858
Total extra remuneration	<u>1,019,841</u>			

11 MISCELLANEOUS ITEMS

The 2004 Estimate provision includes carry-forward savings of €2,320,000 from 2003.

Official gifts to the value of €2,377 were given during the year.

This account includes expenditure of €195,083 in respect of 5 officers who were serving outside the Department for all or part of 2003 and whose salary costs were borne by the Department for the entire period. Staff on direct head-for-head exchange are not included where the cost of the person on exchange to this Department is borne by his/her parent Department.

A total of €42,652 was spent on merit awards. This comprised 133 individual awards and 18 group awards. The payments, some of which were in respect of 2001 and 2002, ranged from €13 to €750.

45 officers received a total of €26,670 in *ex-gratia* payments arising from a General Council agreement in respect of staff whose pay during their initial contract year was less than it would have been before contracts were introduced for EOs, AOs and Third Secretaries. These amounts ranged from €265 to €1,300.

A total of 19 officers received €33,858 in respect of Special Service Payments under the terms of the AHCPS 1% PCW restructuring agreement.

In addition to the amount expended under this Vote, a sum of €265,000 was received from Vote 44, Increases in Remuneration and Pensions, in respect of the settlement of an equal pay claim.

Payments totalling €407,146 were paid from the Change Management Fund (Subhead M. of the Vote) in relation to the following projects for the Department of Finance;

	€
Design and Printing of the booklet 'Diversity in the Civil Service'	29,718
Leaders for Tomorrow Programme	40,000
Management Information Framework (Central Section Projects)	113,349
MSc Strategic Management (Assistant Secretaries)	93,788
PMDS Evaluation	87,363
Publication of Civil Service Training & Development Strategy	35,304
Irish Evaluation Network (Policy Institute)	5,329
SMI Conferences (Policy Institute)	2,295
	407,146

Payments totalling €1,507,115 were paid in respect of Department of Finance projects from the Information Society Fund (Subhead P. of the Vote).

The Net Allied Services expenditure of €14,376,000, included in the Operating Cost statement is made up of the following estimated amounts borne on other Votes;

Vote		€'000
7	Superannuation and Retired Allowances	9,483
10	Office of Public Works	4,396
20	Garda Síochána	216
	Central Fund - Ministerial etc. pensions (No. 38 of 1938, etc.)	281
		14,376

12 EU FUNDING

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

Subhead	Description	Estimate €	Outturn €
J.1.	Structural Funds Technical Assistance and other costs	3,704,000	2,867,948
J.2.	Technical Assistance Costs of Regional Assemblies	1,400,000	869,677
N.1.	Peace Programme	7,500,000	6,415,129
N.2.	North-South INTERREG	3,600,000	661,649
O.	Ireland/Wales & Transnational Interreg	<u>400,000</u>	<u>217,929</u>
		<u>16,604,000</u>	<u>11,032,332</u>

13 COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2003 €	Cumulative Expenditure to 31/12/2003 €
Civil Service Arbitration Board	1950/51	17,150	630,791
Review Body on Higher Remuneration in the Public Sector	1969/70	19,046	1,894,551
Civil Service Appeals Board	1993	12,762	47,050
Public Service Benchmarking Body	2000	<u>281,964</u>	<u>4,949,264</u>
		<u>330,922</u>	<u>7,521,656</u>

14 NATIONAL LOTTERY FUNDING

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

Detailed Breakdown	€
Associated Charities Trust	56,908
Astma Society of Ireland	1,335
Cappoquin Community Development Company Ltd.	13,642
Dregheda Community Services Centre	74,832
Gael Linn	464,822
Irish Cancer Society	386,763
Irish M.E. Trust	103,458
Irish Wheelchair Association	34,813
Lorgford Cathedral Circle	50,645
Mulranny Day Centre	11,521
Polo Fellowship of Ireland	386,763
Relab Group	5,845,469
The Hanly Centre	74,043
The Liffey Trust	17,575
West of Ireland Alzheimer Foundation	95,840

15 STOCKS

Stocks at 31 December 2003 comprised:	€000
Stationery	12
IT Consumables	<u>23</u>
	<u>35</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

€000

Income Tax	781
Pay Related Social Insurance	218
Withholding Tax	108
Value Added Tax	6
Pensions	16
	<u>1,129</u>

17 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

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

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

The Department has up-to-date computer desk-top hardware and software, with new networks, servers and systems, and this infrastructure is managed and secured to current best practice.

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

THOMAS CONSIDINE

Accounting Officer

DEPARTMENT OF FINANCE

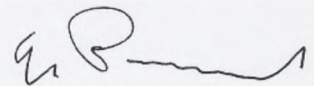
29 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Finance for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 2 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta d'Oifig an Aire Airgeadais le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 2 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

SUPERANNUATION AND RETIRED ALLOWANCES

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 1963 and the Superannuation and Pensions Act 1976 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; Payments in respect of Pensions Benefit System; miscellaneous payments, etc.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A. SUPERANNUATION ALLOWANCES, COMPENSATION ALLOWANCES, PENSIONS AND CERTAIN CHILDREN'S ALLOWANCES	146,052	137,105	-
B. PAYMENTS UNDER THE CONTRIBUTORY PENSIONS SCHEMES FOR SPOUSES AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	32,249	30,056	-
C. EX-GRATIA PENSIONS FOR WIDOWS AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	2,308	2,104	-
D. ADDITIONAL ALLOWANCES AND GRATUITIES IN RESPECT OF ESTABLISHED OFFICERS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	35,705	24,709	-
E. COMPENSATION ALLOWANCES UNDER ARTICLE 10 OF THE TREATY OF 6th DECEMBER, 1921	1	-	-
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	17,822	16,330	-
G. INJURY GRANTS AND MEDICAL FEES	178	471	-
H. PENSIONS TO RESIGNED AND DISMISSED ROYAL IRISH CONSTABULARY, INCLUDING WIDOWS	11	22	-
I. FEES TO PENSIONS BOARD AND PENSIONS BENEFIT SYSTEM	<u>546</u>	<u>74</u>	-
Gross Total	234,872	210,871	-
<i>Deduct :-</i>			
J. APPROPRIATIONS-IN-AID	<u>31,607</u>	<u>35,730</u>	-
Net Total	<u>203,265</u>	<u>175,141</u>	-
SURPLUS TO BE SURRENDERED	€28,123,761		

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

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Current Assets			
Other Debit Balances:			
Suspense		25	
PMG Balance and Cash	12,397		
Orders Outstanding	(321)	12,076	
Total Current Assets			<u>12,101</u>
Less Current Liabilities			
Net Liability to the Exchequer (Note 2)			<u>12,101</u>
Net Current Assets			Nil
Net Assets			Nil

2 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		28,124
Exchequer Grant Undrawn		(16,023)
Net Liability to the Exchequer		<u>12,101</u>
Represented by:		
Debtors		
Net PMG position and cash	12,076	
Debit Balances: Suspense	25	<u>12,101</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.	8,947	The variation was mainly due to the overestimation of the amount required for the payment of superannuation allowances, compensation allowances, pensions and certain children's allowances.
B.	2,193	The saving was mainly due to overestimation of the amount required for the payment of pensions under the Contributory Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers.
C.	204	The saving was mainly due to overestimation of the amount required for the payment of <i>ex-gratia</i> pensions to Widows and Children of Civil Servants, members of the Judiciary and Court Officers.
D.	10,996	Expenditure under this subhead can be difficult to estimate. It involves predicting the number of pensioners who retire voluntarily between the ages of 60-65 or on grounds of ill-health, the amount of lump sums payable and the number of deaths in service.
F.	1,492	The variation was mainly due to overestimation of the amount required for payment of lump sums to officers retiring on health or age grounds.
G.	(293)	Expenditure on injury grants in respect of accidents on duty varies from year to year.

Sub-head	Less/(More) Than Provided €000	Explanation
H.	(11)	There was an underestimation of the amount required to pay pensions to resigned and dismissed Royal Irish Constabulary, including widows.
I.	472	The variation is mainly due to the inclusion in the estimate of funding for the provision of a pensions benefit system which was not progressed.

4 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Repayment by the British Government of sums paid on its behalf under the Agreement dated 27 June 1929, interpreting and supplementing Article 10 of the Treaty of 6th December 1921 and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E.).	1,000	1,403
2 Receipt from the Social Welfare Consolidation Act 1993 (No. 38 of 1993) in respect of pension liability of staff.	9,200,000	9,225,849
3 Receipts in respect of pension liability of staff on loan, <i>etc.</i>	444,000	248,793
4 Contributions to Spouses' and Children's Pension Schemes for Civil Servants and others	16,644,000	15,963,056
5 Receipts in respect of the Contributory Scheme introduced for established Civil Servants who were appointed on and after 6 April 1995 (Circular 6/95)	4,367,000	8,646,730
6 Repayment of Gratuities, <i>etc.</i>	163,000	229,431
7 Purchase of notional service.	737,000	1,406,068
8 Miscellaneous.	51,000	9,081
Total	<u>31,607,000</u>	<u>35,730,411</u>

Explanation of Variations

- 3 The number of staff on loan can vary from year to year making estimation difficult
- 4 The variation was due to the overestimation of receipts.
- 5 The variation was due to the underestimation of the number of contributors and the level of contributions
- 6 It is not possible to accurately forecast the number and value of gratuities repaid each year.
- 7 It is difficult to predict how many officers will avail of the purchase scheme each year
- 8 It is not possible to predict miscellaneous receipts accurately

5 DETAILS OF EXTRA REMUNERATION

In 2003, there were no waivers of abatement of pension. In the case of six civil servants where special circumstances were deemed to apply, fees were determined without reference to the former salary.

6 MISCELLANEOUS

A total of €2,481 in respect of irrecoverable overpayments of pensions was written off.

7 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned in the Department of Finance to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

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

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

The Department has up-to-date computer desk-top hardware and software, with new networks, servers and systems, and this infrastructure is managed and secured to current best practice.

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

THOMAS CONSIDINE

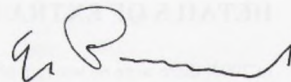
Accounting Officer
DEPARTMENT OF FINANCE
29 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for Superannuation and Retired Allowances. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Aoisliúntas agus Liúntais Scoir le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltas agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

OFFICE OF THE APPEAL COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, for the salaries and expenses of the Office of the Appeal Commissioners.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	417	307	-
A.2. TRAVEL AND SUBSISTENCE	26	16	-
A.3. INCIDENTAL EXPENSES	43	10	1
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	19	6	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	28	2	-
A.6. OFFICE PREMISES EXPENSES	<u>28</u>	<u>3</u>	<u>-</u>
Total	<u>561</u>	<u>344</u>	<u>1</u>
SURPLUS TO BE SURRENDERED	€217,405		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000
Net Outturn		344
Changes in Capital Assets		
Depreciation	7	
Changes in Net Current Assets		
Increase in Closing Accruals	<u>1</u>	<u>8</u>
Direct Expenditure		352
Expenditure Borne Elsewhere		
Net Allied Services Expenditure*		<u>346</u>
Operating Cost		<u>658</u>

* Includes arrears of rent €132,026.

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000
Capital Assets (Note 3)		4
Current Assets		
Other Debit Balances:		
PMG Balance	66	
Net Liability from the Exchequer (Note 4)	<u>18</u>	
Total Current Assets	<u>84</u>	
Less Current Liabilities		
Accrued Expenses	1	
Other Credit Balances:		
Due to Vote 9 (Revenue Commissioners)	<u>84</u>	
Total Current Liabilities	<u>85</u>	
Net Current Liabilities		<u>(1)</u>
Net Assets		<u>3</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2003*	31	29	60
Gross Assets at 31 December 2003	31	29	60
Accumulated Depreciation:			
Opening Balance at 1 January 2003*	15	14	29
Depreciation for the year	4	3	7
Cumulative Depreciation at 31 December 2003	19	17	36
Net Assets at 31 December 2003	<u>12</u>	<u>12</u>	<u>24</u>

* The opening balances represent the cost and accumulated depreciation of assets transferred from Vote 9 - Office of the Revenue Commissioners.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003	€000
Surplus to be surrendered	217
Exchequer Grant Undrawn	(235)
Net Liability from the Exchequer	<u>(18)</u>
Represented by:	
Debtors	
PMG Balance	66
Creditors	
Due to Vote 9 (Revenue Commissioners)	<u>(84)</u>
	<u>(18)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	110	The estimate was based on increased staffing levels which did not materialise. Staffing levels are currently under review.
A.2.	10	The estimate was based on anticipated start up costs and a larger complement, which did not materialise.
A.3.	33	See explanation for Subhead A.2.
A.4.	13	See explanation for Subhead A.2.
A.5.	26	See explanation for Subhead A.2.
A.6.	25	See explanation for Subhead A.2.

6 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The Office of the Appeal Commissioners relies on the Office of the Revenue Commissioners for the processing of financial transactions and other services, e.g. personnel, training and information technology. Control is exercised by the Office of the Appeal Commissioners through regular monitoring and consultation, and through the review of financial and other reports provided. A Service Level Agreement is being put in place between both Offices to formalise the arrangements. The agreement also provides for consultation with the Audit Committee of the Revenue Commissioners and, when considered necessary, for internal audit work to be carried out by the Revenue Internal Audit Unit.

JOHN O'CALLAGHAN

Accounting Officer

OFFICE OF THE APPEAL COMMISSIONERS

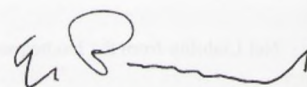
29 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Appeal Commissioners. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig na gComisnéirí Achomairc le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht ar Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

13 Meán Fómhair 2004

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	249,859	244,176	-
A.2. TRAVEL AND SUBSISTENCE	5,500	5,330	39
A.3. INCIDENTAL EXPENSES	13,700	12,804	439
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	14,200	14,567	730
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	27,227	27,310	(2,674)
A.6. OFFICE PREMISES EXPENSES	9,850	11,802	323
A.7. CONSULTANCY SERVICES	8,000	7,206	88
A.8. MACHINERY AND EQUIPMENT FOR SECURITY PRINTING AND STAMPING	500	366	11
A.9. MOTOR VEHICLES	750	2,011	44
A.10. LAW CHARGES, FEES AND REWARDS	6,000	6,769	282
A.11. COMPENSATION AND LOSSES	400	322	-
A.12. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REVENUE ON-LINE SERVICES (ROS)	<u>4,600</u>	<u>4,815</u>	<u>34</u>
Gross Total	340,586	337,478	(684)
<i>Deduct :-</i>			
A.13. - APPROPRIATIONS-IN-AID	<u>31,975</u>	<u>34,978</u>	<u>877</u>
Net Total	<u>308,611</u>	<u>302,500</u>	<u>(1,561)</u>
SURPLUS TO BE SURRENDERED		€6,111,314	

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			302,500
Changes in Capital Assets			
Purchases Cash	(15,558)		
Disposals Cash	36		
Depreciation	24,342		
Gain on Disposals	<u>(27)</u>	8,793	
Assets under Development			
Cash Payments		(15,216)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,487)		
Increase in Stock	<u>(22)</u>	<u>(1,509)</u>	<u>(7,932)</u>
Direct Expenditure			294,568
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	39,802		
Notional Rents	<u>17,901</u>		<u>57,703</u>
Operating Cost			<u>352,271</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			56,738
Assets under Development (Note 4)			<u>41,850</u>
			98,588
Current Assets			
Stocks (Note 12)		1,569	
Prepayments		4,724	
Accrued Income		1,174	
Other Debit Balances:			
Shared Building Advances	738		
Advances to the OPW for building works etc.	358		
Advances for Travel and Subsistence purposes	25		
Miscellaneous Suspense	33		
Recoupable Expenditure	588		
Net Pay	843		
Vote 8 (Appeal Commissioners)	<u>84</u>	2,669	
PMG Balance and Cash	14,227		
Orders Outstanding	<u>(3,798)</u>	<u>10,429</u>	
Total Current Assets		<u>20,565</u>	
Current Liabilities			
Accrued Expenses		4,040	
Deferred Income		297	
Other Credit Balances:			
Net Travel & Subsistence	1		
Payroll Deductions	3,668		
Due to State (Note 13)	8,108		
Vote Deposits	<u>221</u>	11,998	
Net Liability to the Exchequer (Note 5)		<u>1,100</u>	
Total Current Liabilities		<u>17,435</u>	
Net Current Assets			<u>3,130</u>
Net Assets			<u>101,718</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	204,847	40,071	244,918
Additions	20,743	4,804	25,547
Disposals	<u>(433)</u>	<u>(43)</u>	<u>(476)</u>
Gross Assets at 31 December 2003	<u>225,157</u>	<u>44,832</u>	<u>269,989</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	160,471	28,905	189,376
Depreciation for the year	21,909	2,433	24,342
Depreciation on Disposals	<u>(425)</u>	<u>(42)</u>	<u>(467)</u>
Cumulative Depreciation at 31 December 2003	<u>181,955</u>	<u>31,296</u>	<u>213,251</u>
Net Assets at 31 December 2003	<u>43,202</u>	<u>13,536</u>	<u>56,738</u>

Note: Opening balances have been amended to take account of the creation of a separate Vote for the Appeal Commissioners for 2003. Opening balances for cumulative depreciation have been adjusted due to over depreciation in previous years. The Office is putting in place an automated barcoding system that will provide an accurate inventory of assets. A review of capital assets under development will be carried out in 2004.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	36,480
Cash Payments for the Year	15,216
Transferred to Asset Register	<u>(9,846)</u>
Amounts carried forward at 31 December 2003	<u>41,850</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		6,111
Exchequer Grant Undrawn		<u>(5,011)</u>
Net Liability to the Exchequer		<u>1,100</u>
Represented by:		
Debtors		
Net PMG position and cash	10,429	
Shared Building Advances	738	
Advances to the OPW for building works etc.	358	
Advances for Travel and Subsistence purposes	25	
Miscellaneous Suspense	33	
Recoupable Expenditure	588	
Net Pay	843	
Vote 8 (Appeal Commissioners)	<u>84</u>	13,098
Creditors		
Payroll Deductions	(3,668)	
Due to State	(8,108)	
Vote Deposits	(221)	
Net Travel & Subsistence	<u>(1)</u>	<u>(11,998)</u>
		<u>1,100</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. An amount of €452,978 in respect of bank interest on a Revenue Account held with the Central Bank was paid to the Exchequer.
2. The sum of €412,001 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994.
3. Witness Expenses amounted to €20.00.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.8.	134	The savings resulted from lower maintenance costs in 2003 following the purchase of new printing machines in 2002. Also, some printing projects for 2003 had to be postponed until 2004.
A.9.	(1,261)	The excess was due to the part payment (circa €1.03m) towards a patrol vessel for the Revenue Maritime Unit.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Receipts for services relating to the Pay-Related Social Insurance Scheme	28,349,000	28,349,000
2 Moneys received for special attendance of officers	430,000	395,805
3 Fines, forfeitures, law costs recovered	2,051,000	4,123,162
4 Proceeds of customs sales	80,000	47,381
5 Bill of entry receipts	60,000	61,831
6 Receipts from sale of official cars	25,000	35,754
7 Inward processing compensatory interest	30,000	17,651
8 Miscellaneous	<u>950,000</u>	<u>1,947,440</u>
Total	<u>31,975,000</u>	<u>34,978,024</u>

Explanation of Variation

2	Receipts cannot be accurately estimated.
3	It is difficult to estimate receipts for these items.
4	Receipts vary with the quantity of seizures sold and the prices realised.
6	More cars were sold than expected.
7	Difficult to estimate receipts for this item.
8	Receipts cannot be closely estimated.

9 COMMITMENTS

Commitments likely to materialise amount to €388,374

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	1,008,857	864	16	16,958
Overtime and extra attendance	8,803,452	4,338	354	36,838
Shift and roster allowances	594,097	199	32	15,110
Miscellaneous	<u>291,389</u>	144	15	10,500
Total extra remuneration	<u>10,697,795</u>			

Note: Some individuals received payments in more than one category.

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €3,041,000 was included in the Estimate for 2004.

In addition to the amount expended under Subheads A.1., A.2., and A.3. a sum of €196,042 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

A total of €254,643 was spent on Exceptional Performance Awards (i.e. 196 individual awards ranging from €58 to €7,500 and 11 group awards ranging from €485 to €3,800).

The cost of Revenue staff on loan to other Departments without recoupment was €411,758.

Following agreement with the Department of Finance and the Ombudsman, a payment of €300,000 was made in final settlement of a case with a taxpayer.

Payments amounting to €50,862 were made on an ex-gratia basis to taxpayers who had complained to the Ombudsman that the repayments they received had failed to compensate them for the loss of purchasing power. Highest payment was for €38,373.

Compensation of €9,500 was paid in respect of legal action taken by a member of the public.

49 awards totalling €18,950 were made under the Input (Staff Suggestion) Scheme.

12 STOCKS

Stocks at 31 December 2003 comprise:

	€000
Stationery	992
IT Consumables	<u>577</u>
	<u>1,569</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
Income Tax	5,799
Pay Related Social Insurance	1,621
Withholding Tax	458
Value Added Tax (Intra EU Acquisitions)	169
Tax on exceptional performance awards	<u>61</u>
	<u>8,108</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with these Accounts to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

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

A risk management programme has been developed and will be implemented during 2004. This programme involves the identification, assessment, mitigation, monitoring and reporting of risk under a number of key headings, one of which is financial risk.

The Office maintains a portfolio of modern and flexible business application software across a centrally managed infrastructure. We adhere to best practice in the administration, authorisation and authentication aspects of security. Anti-virus and firewall products from multiple vendors are deployed to give a layered defence and these are tested by external professionals. Disaster recovery plans are in place to ensure business continuity in the event of a site problem.

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

FRANK M. DALY

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

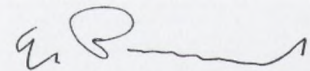
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Revenue Commissioners. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 3 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig na gCoimisinéirí Ioncaim, le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmháidh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 3 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

13 Meán Fómhair 2004

OFFICE OF PUBLIC WORKS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of Public Works; for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants and grants-in-aid and for the recoupment of certain expenditure in connection with flood relief.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000		
A.1. SALARIES, WAGES AND ALLOWANCES	25,796	25,148	-
A.2. TRAVEL AND SUBSISTENCE	1,169	1,384	88
A.3. INCIDENTAL EXPENSES	531	815	(14)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	931	999	55
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,361	2,494	152
A.6. OFFICE PREMISES EXPENSES	1,121	868	74
A.7. CONSULTANCY SERVICES	236	34	-
OTHER SERVICES			
B. PRESIDENT'S HOUSEHOLD STAFF: WAGES AND ALLOWANCES	608	671	-
C.1. ZOOLOGICAL SOCIETY OF IRELAND	2,539	2,539	-
C.2. GRANT IN AID - MAYNOOTH COLLEGE CHAPEL			
<i>Original</i>	750		
<i>Supplementary</i>	<u>1</u>	751	750
D. PURCHASE OF SITES AND BUILDINGS	1,000	1,097	-
E. NEW WORKS, ALTERATIONS AND ADDITIONS	210,792	213,638	2,300
F.1. MAINTENANCE AND SUPPLIES	30,000	30,872	799
F.2. GOVERNMENT SUPPLIES AGENCY	1,000	722	69
F.3. RENTS, RATES, ETC.	110,000	105,351	(6,125)
F.4. FUEL, ELECTRICITY, WATER, CLEANING MATERIALS, ETC.	1,000	832	90
G. PURCHASE AND MAINTENANCE OF ENGINEERING PLANT AND MACHINERY AND STORES	2,460	2,462	20
H.1. HYDROMETRIC AND HYDROLOGICAL INVESTIGATION AND MONITORING	899	910	9
H.2. FLOOD RELIEF PROJECTS	19,999	20,523	230
H.3. DRAINAGE - MAINTENANCE	13,500	13,814	267
H.4. ENGINEERING WORKS	70	82	23
H.5. FLOOD RELIEF - HUMANITARIAN AID	59	313	-
I. COMPENSATION CLAIMS	<u>10</u>	=	=
Gross Total			
<i>Original</i>	426,831		
<i>Supplementary</i>	<u>1</u>		
		426,832	426,318
			(1,963)
<i>Deduct :-</i>			
K. APPROPRIATIONS-IN-AID		<u>21,125</u>	<u>22,009</u>
			<u>4,390</u>
Net Total		<u>405,707</u>	<u>404,309</u>
			<u>(6,353)</u>
SURPLUS TO BE SURRENDERED		€1,398,414	

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 10 – Office of Public Works is compiled in accordance with the Statement of Accounting Policies and Principles with exceptions listed here.

(a) Accrued Expenses

Liabilities are represented as goods or services received prior to 31 December 2003, which were paid for during January and February 2004.

(b) Accrued Income

This is represented as demands for payment issued before 31 December 2003 for goods or services provided in 2003 which were unpaid on that date.

(c) Operating Cost Statement

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

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

- (i) For the major part of the portfolio estimates based on building cost norms and standard land values have been used.
- (ii) In 1999, State-owned properties occupied by OPW itself were valued on the “existing use” basis.
- (iii) Properties purchased since 1 January 1995, which have not been revalued using the method outlined at (ii) above, have been valued at acquisition cost.
- (iv) Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle.
- (v) Estimates have not been included for a small number of miscellaneous properties and sites whose total value is insignificant in the context of the overall OPW property portfolio.
- (vi) The method of assessment by the OPW of property values is reviewed on an ongoing basis.

(e) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects on-going at 31 December 2003, are not shown as Capital Assets Under Development.

(f) Depreciation**Vehicles**

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

Other Capital Assets

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

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn ¹			404,309
Changes in Capital Assets			
Purchases Cash	(7,136)		
Disposals Cash	1,966		
Depreciation	4,623		
Loss on Disposals	<u>909</u>	362	
Assets under Development			
Cash Payments (Note 5)		(172)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(8,262)		
Decrease in Stock	<u>147</u>	<u>(8,115)</u>	<u>(7,925)</u>
Direct Expenditure			396,384
Expenditure on Services provided free to other Departments (Allied Services)			<u>(305,958)</u>
Direct Expenditure (excluding Allied Services) ²			90,426
Add Expenditure Borne Elsewhere			
Vote 7 - Superannuation and Retired Allowances	17,102		
Notional Rents payable by OPW	<u>4,841</u>		<u>21,943</u>
Operating Cost ³			<u>112,369</u>

Notes:

- 1 The Operating Cost figure is derived from the Net Outturn on Vote 10 only (€404.309m) whereas the total financial transactions of the OPW during 2003, including direct expenditure incurred by OPW and charged to other Votes, amounted to €515m.
- 2 The Direct Expenditure figure includes an amount of €26.436m which is the net cost of services, such as Flood Relief and Drainage Maintenance, where the OPW acts as client.
- 3 The Operating Cost figure does not include an amount for notional income.

(i) Notional rents receivable by the OPW (i.e. the estimated total of all the rents which would be payable to OPW for the State-owned premises occupied by other Government Departments) are estimated at some €100m. If notional rents receivable by the OPW were included in the statement above the Operating Cost would work out at €12.369m.

(ii) Amounts have not been included in the Statement in respect of notional income from client Departments in respect of services currently provided free of charge by the Office of Public Works.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			2,583,875
Assets under Development (Note 5)			<u>7</u>
			2,583,882
Current Assets			
Stocks (Note 13)		958	
Prepayments		7,358	
Accrued Income		5,082	
Central Bank Account Balances	56,109		
Orders Outstanding	<u>(19,791)</u>	<u>36,318</u>	
Total Current Assets		49,716	
Current Liabilities			
Accrued Expenses		5,395	
Deferred Income		692	
Other Credit Balances:			
Suspense	32,687		
Due to State (Note 14)	<u>2,233</u>	34,920	
Net Liability to the Exchequer (Note 6)		<u>1,398</u>	
Total Current Liabilities		42,405	
Net Current Assets			<u>7,311</u>
Net Assets			<u>2,591,193</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	2,608,899	20,802	9,231	7,594	2,646,526
Additions	7,182	2,486	1,924	1,256	12,848
Disposals	(53,498)	(83)	(27)	-	(53,608)
Revaluations	108	(194)	-	78	(8)
Gross Assets at 31 December 2003	<u>2,562,691</u>	<u>23,011</u>	<u>11,128</u>	<u>8,928</u>	<u>2,605,758</u>
Accumulated Depreciation					
Opening Balance at 1 January 2003	-	9,385	4,834	3,129	17,348
Depreciation for the year	-	2,081	1,736	806	4,623
Depreciation on Disposals	-	(62)	(26)	-	(88)
Cumulative Depreciation at 31 December 2003	-	<u>11,404</u>	<u>6,544</u>	<u>3,935</u>	<u>21,883</u>
Net Assets at 31 December 2003	<u>2,562,691</u>	<u>11,607</u>	<u>4,584</u>	<u>4,993</u>	<u>2,583,875</u>

Note:

The very large disposal for Land & Buildings is made up mainly of the transfer of properties to the Digital Hub Development Agency (€50.619m).

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	Plant and Machinery €000	In House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2003	83	-	83
Cash Payments for the Year	172	-	172
Transferred to Asset Register	(248)	-	(248)
Amounts carried forward at 31 December 2003	<u>7</u>	<u>-</u>	<u>7</u>

6 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003**

	€000	€000
Surplus to be surrendered		<u>1,398</u>
Net Liability to the Exchequer		<u>1,398</u>
Represented by:		
Debtors		
Net Central Bank Position		36,318
Less: Creditors		
Due to State	(2,233)	
Credit Balances: Suspense	<u>(32,687)</u>	<u>(34,920)</u>
		<u>1,398</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Proceeds from sale of Property	1,855,034

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(284)	The excess arose because of increased training, including Performance Management and Development System (PMDS) for State Industrial Employees, purchase of library material and purchase of personal protective equipment.
A.7.	202	The saving arose because certain consultancy projects did not proceed in 2003.
B.	(63)	Additional temporary staff required for extra functions in Aras an Uachtarain led to an excess of expenditure.
D.	(97)	The excess was due to unexpected extra fees for valuations etc. arising in 2003.
F.2.	278	The saving arose due to a change in accounting procedure whereby advertising costs were transferred to the appropriate programme subheads.
F.4.	168	The saving arose due to the impact of ongoing energy conservation measures and the redistribution of some ongoing utility bills to occupying Departments.
H.5.	(254)	The excess resulted from a payment being made to the Irish Red Cross Society for the North Mayo Humanitarian Aid Scheme.
I.	10	The funding on this Subhead was not required in 2003.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Rents	11,119,000	6,678,714
2. Dublin Castle Receipts	1,000,000	773,228
3. Sales of Property	921,000	251,983
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	2,437,000	1,200,000
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	5,139,000	12,466,884
6. Fees etc., in connection with the operation of the Local Loans Fund	4,000	88,088
7. Miscellaneous, including sales of surplus stores, hire of plant etc.	<u>505,000</u>	<u>550,565</u>
Total	<u>21,125,000</u>	<u>22,009,462</u>

Explanation of Variations

- 1 Arrears payments for the rental of mast sites at Garda stations were not as high as expected and rental payments from State Bodies and Agencies were less than estimated.
- 2 Receipts were less than anticipated due to the closure of Dublin Castle towards the end of 2003 to allow preparatory works to take place for the EU Presidency.
- 3 Anticipated disposals of property did not take place in 2003.
- 4 The estimated transfer of funds from the GSA Operating Accounts to A-in-A in 2003 was overstated.
- 5 Previous years arrears from the Social Insurance Fund were received in 2003 and the billing of other Departments by Building Maintenance Services, which had been expected to cease in mid-2003, continued for the full year.
- 6 Substantial penal interest was received when a local authority repaid long standing arrears on a Local Loan in 2003.
- 7 Miscellaneous receipts exceeded expectations due mainly to the cancellation of a number of payable orders from the previous year.

10 COMMITMENTS**(A) Global Commitments**

The global figure for non-capital commitments likely to arise in 2004 and subsequent years is estimated to be €2,245,071.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2003 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2003.

Expenditure in 2003	€
Commitments to be met in subsequent years	236,184,979
	202,903,349

(C) Major Capital Projects

Expenditure was incurred on nineteen major projects during 2003 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/02 €	Expenditure 2003 €	Subsequent Years €	Total Estimated Project Cost €
Department of Education Main Development	18,206,747	47,310	-	18,254,057
National Library - NCAD Extension	8,527,391	450,399	26,000	9,003,790
National Library, 7-9 Merrion Row	728,144	281,089	22,690,767	23,700,000
Revenue Commissioners - Custom House, Dublin Port	12,176,734	1,470,841	164,000	13,811,575
Marine Institute, Galway	1,381,796	2,038,581	46,979,623	50,400,000
New State Laboratory, Backweston	13,864,493	37,682,476	27,153,031	78,700,000
Department of Agriculture - New Laboratory, Backweston	19,911,046	38,500,807	62,188,147	120,600,000
Department of Agriculture - Food Safety Centre, Backweston	1,677	135,386	26,862,937	27,000,000
Department of Agriculture - Longtown Farm Project	150,399	84,896	10,764,705	11,000,000
Decentralised Offices Dundalk	16,775,461	429,407	-	17,204,868
Government Offices, The Glen, Waterford	17,292,953	1,251,415	366,632	18,911,000
Farmleigh House	18,343,207	313,392	23,001	18,679,600
Asylum Seeker Centre - Cork Airport Hotel	8,072,190	102,856	250,000	8,425,046
Asylum Seeker Centre - Knockalisheen	8,039,560	250,579	-	8,290,139
Social & Family Affairs - Coolock Social Welfare Office	14,372,061	2,175,269	150,000	16,697,330
Social & Family Affairs - Goldsmith House	2,358,914	7,986,717	635,283	10,980,914
Roscommon Government Offices	9,391	3,009,279	7,131,721	10,150,391
Cappamore Flood Relief Scheme	8,029,817	179,041	150,000	8,358,858
Kilkenny Flood Relief Scheme	13,839,561	13,857,991	18,272,448	45,970,000

There were commitments outstanding at the end of 2003 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such theoretical commitments in this Account.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties for civil service grades	182,475	61	13	16,659
Overtime for civil service grades	205,696	142	10	21,513
Higher, special or additional duties for OPW grades ¹	1,402,078	759	43	16,636
Overtime for OPW grades ¹	3,330,529	781	201	34,191
Miscellaneous	46,876	35	4	14,000
Total extra remuneration	5,167,654			

Notes:

Certain individuals received extra remuneration in more than one category.

1. Extra remuneration for grades specific to OPW.

12 MISCELLANEOUS ITEMS

Compensation and associated legal and miscellaneous costs totalling €297,962 and ranging from €800 to €82,019, were paid in ten cases of personal injury claims by employees (Department of Finance delegated sanctions of 5/5/88, 8/8/91 and sanction of the State Claims Agency apply).

Sums totalling €271,791 and ranging from €625 to €100,280 were paid in settlement of ten claims for injuries to persons on State Property (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Seven ex-gratia payments totalling €16,998 and ranging from €70 to €14,126 were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Five payments totalling €55,619 and ranging from €236 to €47,802 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Following a proposal from the Office's Partnership Committee, the merit pay element of the staff's remuneration package was put into a fund and used to pay for a social function for all staff of the Office (Administrative Budget Agreement paragraph 7.1.4 and E101/1/92).

Ex-gratia payments totalling €7,414 were paid on foot of a Department of Finance instruction to offset anomalies in the pay of Executive Officers recruited from open competition since 1999. There were five recipients of €900 and eleven recipients of €265.

Three retired civil servants in receipt of civil service pensions were re-engaged and paid sums of €14,060, €30,564 and €40,846 respectively. A fourth OPW pensioner was re-engaged by Dublin Zoo and paid €10,150 from the grant to Dublin Zoo from Subhead C1, Vote 10. A fifth pensioner was re-engaged through a recruitment agency which was paid €9,837 from Vote 10 in respect of his services.

Penalty interest payments amounting to €33,847 were made by OPW in 2003 under the Prompt Payment of Accounts Act, 1997, in respect of late voted (€19,454) and non-voted (€14,393) payments.

The outturn for Subhead A.1. includes expenditure of €82,230 in respect of the salary of one officer on loan to the EU of which €24,594 is recoupable from the EU.

In addition to expenditure under Subhead A.1., a sum of €361,842 was received directly from the Exchequer in respect of 70 payments of €5,000 each plus employers' PRSI for the Clerical Assistant/Paperkeeper Equality Award 2003.

In addition to expenditure under Subhead A.1., a sum of €98,107 was received from the Change Management Fund, Subhead M. of Vote 6, Department of Finance, in respect of the salaries of staff working on PMDS training in 2003.

In addition to expenditure under Subhead A.7., a sum of €39,341 was received from the Change Management Fund, Subhead M. of Vote 6, Department of Finance, in respect of consultancy for the Management Information Framework (MIF).

In addition to expenditure on Vote 10, the OPW also acts as an agent, and incurs expenditure, on behalf of other Government Departments/Agencies. Funding for this expenditure is provided to OPW by the sponsoring Department/Agency and appears as a charge on the account of that organisation. The main areas of expenditure in 2003 were Major Capital Works (€41.7m), Maintenance Works (€12.5m), Prison Projects (€11.5m), Health & Safety Works (€10.5m), Leasing of Accommodation (€5.1m), Purchase of Sites and Buildings (€3.4m), Energy Costs (€2.2m) and Fishery Harbour Works (€50,079).

An amount of €227,150 was recovered in 1999 in respect of irregular rent payments bringing total recoveries to €388,465. €126,974 was lodged to the Department of Finance in 1999 as an Extra Exchequer Receipt. The balance of €100,176 was held in a suspense account at 31 December 2003 pending assessment for Capital Gains Tax.

OPW acquired ownership of two companies named Public Property Development Limited (formerly Deepriver Limited) and Colmstock Properties when purchasing the Battle of the Boyne site and the Department of Justice Headquarters, 72/76 St Stephen's Green. Directors' Reports and Financial Statements have been produced for each company and have been made available to the Office of Comptroller and Auditor General and the Department of Finance. Arrangements to wind up both companies are at an advanced stage.

13 STOCKS

Stocks at 31 December 2003 comprise:	€000
Engineering Stocks	861
Building Materials	12
Paper and Stationery	33
Miscellaneous Stocks	<u>52</u>
	958

14 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Withholding Tax	964
Income Tax	644
Pay Related Social Insurance	415
Capital Gains Tax (see Note 12)	100
VAT	65
Pension Contributions	44
Loan Repayments	<u>1</u>
	2,233

15 NEW WORKS, ALTERATIONS AND ADDITIONS

Analysis of Major Expenditure in 2003		Estimated Provision	Outturn
Projects		€	€
1	Garda Stations: Erection of new buildings and major improvement schemes	10,000,000	11,242,289
2	Other Garda Projects	2,000,000	2,387,233
3	Department of Social and Family Affairs: Erection of new buildings and major improvement schemes	11,354,000	2,024,126
	: Goldsmith House	-	7,986,717
	: Con Colbert House	-	3,484,369
4	Department of Social and Family Affairs: Northside Civic Centre, Coolock	2,000,000	2,175,269
5	Rationalisation of Office Accommodation	37,371,000	31,731,303
6	Department of Agriculture: Erection of new buildings and major improvement schemes	1,000,000	340,216
7	Universal Access Programme	2,000,000	2,561,566
8	Health and Safety Programme	2,000,000	2,263,533
9	National Museum Programme	5,327,000	4,444,821
10	National Library Programme	4,350,000	2,778,532
11	Department of Finance Accommodation, 7/9 Merrion Row	4,000,000	281,089
12	Leinster House Projects	4,337,000	3,528,856
13	Department of Justice, 72/76 St. Stephen's Green Refurbishment	2,500,000	1,583
14	Revenue - New Dublin Custom House	1,000,000	1,470,841
15	The Glen, Waterford Refurbishment	1,000,000	1,251,415
16	Hawkins House Refurbishment	2,000,000	46,167
17	Irish Architectural Archive	2,800,000	1,982,739
18	Legal Aid Board, Caherciveen	90,000	89,873
19	Marine Institute Galway	5,000,000	2,038,581
20	Department of Foreign Affairs - Iveagh House Phase A	160,000	281,109
21	Department of Foreign Affairs - Iveagh House and Harcourt Street	1,000,000	3,032,072
22	Roscommon Decentralisation	1,500,000	3,009,279
23	National Concert Hall	1,000,000	577,136
24	Royal Hospital Kilmainham	1,273,000	828,941
25	National Gallery	1,500,000	416,553
26	State Laboratories and Department of Agriculture Laboratories	80,000,000	76,183,284
27	Minor New Works	15,000,000	27,596,560
28	Land Registry	-	1,945,103
29	Elizabeth Fort Cork	-	2,245,553
30	Donegal Town Public Service Centre	-	4,148,962
31	Other Projects	9,230,000	9,262,244
	Total	<u>210,792,000</u>	<u>213,637,914</u>

16 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, security of information and communications technology and ongoing review of the effectiveness of administrative and financial controls.

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

A Risk Management Committee has been established in the Office of Public Works and a risk assessment and management regime covering business, financial and accounting risks will be in place by Summer 2004.

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

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

SEÁN BENTON

Oifigeach Cuntasaíochta

OIFIG na nOIBREACHA POIBLÍ

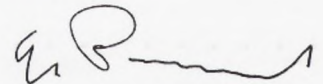
30 Márta 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Public Works. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 4 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Oifig na nOibreacha Poiblí le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltis agus ar chaitechas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 4 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

STATE LABORATORY

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,351	4,165	-
A.2. TRAVEL AND SUBSISTENCE	138	113	4
A.3. INCIDENTAL EXPENSES	286	364	(11)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	100	74	4
A.5. APPARATUS AND CHEMICAL EQUIPMENT	1,521	1,496	(12)
A.6. OFFICE PREMISES EXPENSES	245	215	11
A.7. CONSULTANCY SERVICES	<u>72</u>	<u>98</u>	<u>27</u>
Gross Total	6,713	6,525	23
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>100</u>	<u>173</u>	<u>64</u>
Net Total	<u>6,613</u>	<u>6,352</u>	<u>(41)</u>
SURPLUS TO BE SURRENDERED		€261,424	

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			6,352
Changes in Capital Assets			
Purchases Cash	(701)		
Depreciation	750		
Disposals Cash	13		
Gain on Disposals	(5)	57	
Changes in Net Current Assets			
Increase in Closing Accruals	20		
Increase in Stock	(5)	15	72
Direct Expenditure			6,424
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	449		
Notional Rents	708		
Vote 44: Increases in Remuneration and Pensions	15		1,172
Operating Cost			<u>7,596</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			1,397
Current Assets			
Stocks (Note 10)		75	
Prepayments		102	
Accrued Income		64	
Other Debit Balances:			
Travel Imprests	1		
Change Management Fund	6		
Recoupment of Energy Costs	6	13	
PMG Balance and Cash	728		
Orders Outstanding	(405)	323	
Total Current Assets		<u>577</u>	
Less Current Liabilities			
Accrued Expenses		125	
Other Credit Balances:			
Due to State (Note 11)	133		
Payroll Deductions	36		
Travel Expenditure to be recouped	3		
EU Research Project	2		
Irish Medicines Board	65		
COEP Project	6	245	
Net Liability to the Exchequer (Note 4)		91	
Total Current Liabilities		<u>461</u>	
Net Current Assets			<u>116</u>
Net Assets			<u>1,513</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2003	5,256	16	32	5,304
Additions	696	2	-	698
Disposals	(41)	-	-	(41)
Gross Assets at 31 December 2003	<u>5,911</u>	<u>18</u>	<u>32</u>	<u>5,961</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003	3,835	5	7	3,847
Depreciation for the year	742	2	6	750
Depreciation on Disposals	(33)	-	-	(33)
Cumulative Depreciation at 31 December 2003	<u>4,544</u>	<u>7</u>	<u>13</u>	<u>4,564</u>
Net Assets at 31 December 2003	<u>1,367</u>	<u>11</u>	<u>19</u>	<u>1,397</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		261
Exchequer Grant Undrawn		(170)
Net Liability to the Exchequer		<u>91</u>
Represented by:		
Debtors		
Net PMG position and cash	323	
Debit Balances: Suspense	<u>13</u>	336
Creditors		
Due to State	(133)	
Credit Balances: Suspense	<u>(112)</u>	(245)
		<u>91</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(78)	The excess arose because the Management Information Framework (MIF) implementation progressed faster than anticipated. In order to promote the State Laboratory to a wider audience, the State Laboratory engaged the services of Irish Jobs.ie to assist in its recruitment drive.
A.7.	(26)	The excess arose because the level of consultancy and outsourcing of analysis required was more than originally planned.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Receipts for various analyses, examinations, tests, etc	<u>100,000</u>	<u>172,948</u>

Explanation of Variation

It is not possible to accurately predict the outturn as it is principally due to work performed for Local Authorities, under the Coroners Act, 1962.

7 COMMITMENTS

Orders to the value of €54,127 which were placed during 2003, were not delivered until 2004.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payment of €6,350 or More €
Higher, special or additional duties	16,839	13	-	-
Overtime and extra attendance	<u>41,715</u>	20	2	10,521
Total extra remuneration	<u>58,554</u>			

9 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €138,000 is included in the Estimate for 2004.

In addition to the amount expended under this Vote, a sum of €15,000 was received from Vote 44, Increases in Remuneration and Pensions, in respect of the settlement of an equal pay claim.

Awards totalling €7,342 were made to 101 staff members under the scheme for recognition of exceptional performance

The Net Allied Services Expenditure of €449,000 included in the Operating Cost Statement comprised an estimated amount borne on Vote 7, Superannuation and Retired Allowances.

10 STOCKS

Stocks at 31 December 2003 comprised:	€000
Chemicals and Laboratory Consumables	66
Stationery and IT Consumables	<u>9</u>
	<u>75</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	87
Pay Related Social Insurance	23
Pension Contributions	3
PRSI (Employee) Suspense Account	9
VAT on intra-EU Acquisitions	<u>11</u>
	<u>133</u>

12 ENHANCING INTERNAL CONTROL

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with these Accounts to the Comptroller and Auditor General.

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

Management and staff have been trained, specific to their needs, in the Financial Management system recently installed. The Performance Management Development System (PMDS) provides a mechanism to identify training needs, and sources relevant training.

A process has been initiated to identify significant risks, assess probability and impact, and manage any exposure that materialises.

A review of the IT infrastructure has been completed, with the recommendations due for implementation when the State Laboratory re-locates to Backweston in Summer 2004.

Structures are in place to provide for ongoing review of the effectiveness of the system of administrative and financials controls.

DR. MÁIRE C. WALSH

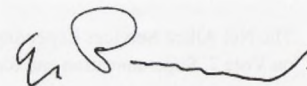
Accounting Officer
STATE LABORATORY
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the State Laboratory. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Saotharlann Stáit le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

SECRET SERVICE

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, for Secret Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
SECRET SERVICE	<u>831</u>	<u>392</u>	-
SURPLUS TO BE SURRENDERED	€439,471		

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

DR. HEINZ C. WAND
Chairman of the Committee
13 September 2004

JOHN PURCELL
Chairman of the Joint Committee
13 September 2004

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000
Current Assets		
Net Liability from the Exchequer (Note 2)	76	
Less Current Liabilities		
PMG Balance and Cash	<u>(76)</u>	-
Net Current Assets		=
Net Assets		=

2 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000
Surplus to be surrendered	439
Exchequer Grant Undrawn	<u>(515)</u>
Net Liability from the Exchequer	<u>(76)</u>
Represented by:	
Creditors	
Net PMG position and cash	<u>(76)</u>

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

The estimate is necessarily conjectural.

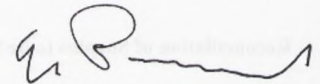
4 ENHANCING INTERNAL CONTROL

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

THOMAS CONSIDINE
Accounting Officer
 DEPARTMENT OF FINANCE
 29 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 2003 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have been furnished with certificates from the responsible Ministers which support the expenditure shown in the Account. On the basis of these certificates, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
 Comptroller and Auditor General
 13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Seirbhís Sicéideach le haghaidh 2003 iniúchta agam de réir Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Tá deimhnithe ó na hAiri lena mbaineann an fhreagracht sin tugtha dom a thacaíonn leis an gcaiteachas arna thaispeáint sa Chuntas. Ar bhonn na ndeimhnithe seo, is é mo thuairim go gcuirtear caiteachas an Vóta don bhliain dar críoch 31 Nollaig 2003 i láthair i gceart sa Chuntas.

JOHN PURCELL
 Ard-Reachtair Cuntas agus Ciste
 13 Meán Fómhair 2004

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,739	7,002	-
A.2. TRAVEL AND SUBSISTENCE	394	200	7
A.3. INCIDENTAL EXPENSES	939	743	(44)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	177	162	(7)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,295	1,069	(18)
A.6. OFFICE PREMISES EXPENSES	408	201	1
A.7. CONSULTANCY SERVICES	1,246	657	66
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	27	24	-
C. LAW REFORM COMMISSION (GRANT-IN-AID)	1,577	1,577	-
D. GENERAL LAW EXPENSES	<u>160</u>	<u>27</u>	<u>-</u>
Gross Total	13,962	11,662	5
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>13</u>	<u>17</u>	<u>8</u>
Net Total	<u>13,949</u>	<u>11,645</u>	<u>(3)</u>
SURPLUS TO BE SURRENDERED	€2,303,680		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			11,645
Changes in Capital Assets			
Purchases Cash	(844)		
Depreciation	576		
Loss on Disposals	29	(239)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(97)		
Increase in Stock	(30)	(127)	(366)
Direct Expenditure			11,279
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,208		
Notional Rents	854		2,062
Operating Cost			<u>13,341</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			840
Assets under Development (Note 4)			<u>472</u>
			1,312
Current Assets			
Stocks (Note 12)		41	
Prepayments		136	
Accrued Income		8	
Other Debit Balances:			
Personal Imprest	-		
Miscellaneous	9		
Recoupable Travel	3	12	
PMG Balance and Cash	997		
Orders Outstanding	(534)	463	
Total Current Assets		<u>660</u>	
Less Current Liabilities			
Accrued Expenses		142	
Other Credit Balances:			
Due to State (Note 13)	251		
Payroll Deductions	25		
Change Management Fund	4	280	
Net Liability to the Exchequer (Note 5)		<u>195</u>	
Total Current Liabilities		<u>617</u>	
Net Current Assets			<u>43</u>
Net Assets			<u>1,355</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	2,889	1,072	3,961
Additions	265	107	372
Disposals	<u>(133)</u>	<u>(2)</u>	<u>(135)</u>
Gross Assets at 31 December 2003	<u>3,021</u>	<u>1,177</u>	<u>4,198</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	2,332	553	2,885
Depreciation for the year	470	106	576
Depreciation on Disposals	<u>(102)</u>	<u>(1)</u>	<u>(103)</u>
Cumulative Depreciation at 31 December 2003	<u>2,700</u>	<u>658</u>	<u>3,358</u>
Net Assets at 31 December 2003	<u>321</u>	<u>519</u>	<u>840</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	-
Cash Payments for the Year	472
Transferred to Asset Register	-
Amounts carried forward at 31 December 2003	<u>472</u>

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003**

	€000	€000
Surplus to be surrendered		2,304
Exchequer Grant Undrawn		<u>(2,109)</u>
Net Liability to the Exchequer		<u>195</u>
Represented by:		
Debtors		
Net PMG position and cash	463	
Debit Balances: Suspense	<u>12</u>	475
Creditors		
Due to State (Note 13)	(251)	
Credit Balances: Suspense	<u>(29)</u>	<u>(280)</u>
		<u>195</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	194	Savings arose because the expected travel especially in relation to EU Presidency did not materialise.
A.5.	1,226	The savings arose due to a delay in the implementation of some aspects of the IT Plan.
A.6.	207	The conversion of sheds into storage areas was not completed by year end.
A.7.	589	One Consultant Drafter post has remained unfilled, a second post remained unfilled for ten months of the year, a third was indisposed for a large portion of the year.
B.	3	The Office cannot accurately predict the amount of this contribution from year to year.
D.	133	It is difficult to predict these costs.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
E. Miscellaneous	13,000	17,000

Explanation of Variation

Receipts in respect of the sale to Government Departments and Offices of the manual on the preparation of legislation was greater than anticipated.

8 COMMITMENTS

A commitment of €514,572 has been entered into for library, know-how, drafting, research and clerical support services to be provided in 2004.

9 MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to €12,151.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	61,899	20	3	15,688
Overtime and extra attendance	18,478	37	-	-
Miscellaneous	<u>153,473</u>	32	10	18,225
Total extra remuneration	<u>233,850</u>			

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

11 MISCELLANEOUS ITEMS

Two retired Civil Servants in receipt of Civil Service Pensions were engaged on a contract basis at costs of €91,390 and €73,772 respectively.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €610,000 is included in the estimate for 2004.

12 STOCKS

Stocks at 31 December 2003 comprise:

	€000
Stationery	36
CD-Rom - Irish Statute Book	<u>5</u>
	<u>41</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
Income Tax	183
Pay Related Social Insurance	64
Pensions	<u>4</u>
	<u>251</u>

14 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Control in the standard format for the year ended 31 December, 2003, has been submitted with this Account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

The Office arranged training in management accounting, financial and auditing skills for staff with responsibilities in these areas. A Professional Accountant was appointed in March 2003 in a joint arrangement with the Chief State Solicitor's Office and he has benefited from appropriate training. In addition, for the new Financial Management System currently the Chief State Solicitor's Office, project staff have been provided with training specific to their roles. In rolling out the system the Office will adopt a skills transfer approach to ensure that all relevant staff will be fully trained as appropriate.

Risk Management

Identification of risks facing the Office is being addressed in Business Plans and is being monitored by both the Management Advisory Committee and the Audit Committee.

Information and communications technology security

The Office has up-to-date computer desk-top hardware and software and strong security measures have been applied. The Financial Management System referred to above and the new Case and Records Management System, also being implemented in conjunction with the Chief State Solicitor's Office, will replace most of the database systems currently in use.

Administrative and financial controls

An evaluation of internal financial controls undertaken by the Professional Accountant and Internal Auditor is completed. Policies and procedures have been approved by the Management Advisory Committee and the Partnership Committee and, where appropriate, these have taken into account recommendations made by the Audit Committee.

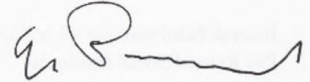
FINOLA FLANAGAN
Accounting Officer
OFFICE OF THE ATTORNEY GENERAL
29 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Attorney General. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Ard-Aighne le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtaire Cuntas agus Ciste
13 Meán Fómhair 2004

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	8,363	7,651	-
A.2. TRAVEL AND SUBSISTENCE	148	115	8
A.3. INCIDENTAL EXPENSES	1,006	1,002	36
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	260	242	23
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	482	462	12
A.6. OFFICE PREMISES EXPENSES	499	702	(327)
OTHER SERVICES			
B. FEES TO COUNSEL	16,042	12,997	2,513
C. GENERAL LAW EXPENSES	<u>2,608</u>	<u>3,122</u>	<u>2,480</u>
Gross Total	29,408	26,293	4,745
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>15</u>	<u>88</u>	-
Net Total	<u>29,393</u>	<u>26,205</u>	<u>4,745</u>
SURPLUS TO BE SURRENDERED	€3,187,741		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			26,205
Changes in Capital Assets			
Purchases Cash	(216)		
Loss on Disposal of Fixed Assets	1		
Depreciation	<u>329</u>	114	
Changes in Net Current Assets			
Increase in Closing Accruals	616		
Decrease in Stock	<u>31</u>	<u>647</u>	<u>761</u>
Direct Expenditure			26,966
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,446		
Notional Rents	<u>366</u>		<u>1,812</u>
Operating Cost			<u>28,778</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			1,154
Current Assets			
Stocks (Note 11)		51	
Prepayments		371	
Other Debit Balances:			
Travelling Imprests	3		
Recoverable Balances	<u>2</u>	5	
PMG Balance and Cash	2,380		
Orders Outstanding	<u>(1,700)</u>	<u>680</u>	
Total Current Assets		<u>1,107</u>	
Less Current Liabilities			
Accrued Expenses		5,116	
Other Credit Balances:			
Payroll Deductions	55		
Due to State (Note 12)	<u>465</u>	520	
Net Liability to the Exchequer (Note 4)		<u>165</u>	
Total Current Liabilities		<u>5,801</u>	
Net Current Liabilities			<u>(4,694)</u>
Net Liabilities			<u>(3,540)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	1,377	839	2,216
Additions	162	54	216
Disposals	<u>(210)</u>	<u>(67)</u>	<u>(277)</u>
Gross Assets at 31 December 2003	<u>1,329</u>	<u>826</u>	<u>2,155</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	616	332	948
Depreciation for the year	265	64	329
Depreciation on Disposals	<u>(210)</u>	<u>(66)</u>	<u>(276)</u>
Cumulative Depreciation at 31 December 2003	<u>671</u>	<u>330</u>	<u>1,001</u>
Net Assets at 31 December 2003	<u>658</u>	<u>496</u>	<u>1,154</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003**

	€000	€000
Surplus to be surrendered		3,188
Exchequer Grant Undrawn		<u>(3,023)</u>
Net Liability to the Exchequer		<u>165</u>
Represented by:		
Debtors		
Net PMG position and cash	680	
Debit Balances: Suspense	<u>5</u>	685
Creditors		
Due to State	(465)	
Credit Balances: Suspense	<u>(55)</u>	<u>(520)</u>
		<u>165</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	(203)	The excess arises because of the need to undertake significant work on the Office's premises.
B.	3,045	The savings occur because a substantial increase in activity which had been anticipated in one Court did not occur.
C.	(514)	This Excess expenditure is due to an increase in both the number and the value of awards paid by the Office.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous Receipts	15,000	87,717

Explanation of Variation

The variation is mainly due to a number of out of date payable orders cancelled during the year. These figures also include amounts received from the recovery of costs.

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is €5,800,000. The commitments arise from briefs issued to counsel but not yet finalised.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2003 was €16,779.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	167,653	42	8	24,572
Overtime and extra attendance	<u>33,080</u>	91	-	-
Total extra remuneration	<u>200,733</u>			

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

10 MISCELLANEOUS ITEMS

Under the delegated Administrative Budget Scheme, a carryover of €526,000 is included in the Estimate for 2004.

11 STOCKS

Stocks at 31 December 2003 comprise:

Stationery	42
IT Consumables	<u>9</u>
	<u>51</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

Income Tax	161
Withholding Tax	230
Pay Related Social Insurance	<u>74</u>
	<u>465</u>

13 Enhancing Internal Control

A Statement on Internal Financial Controls in the standard format for the year ended 31 December, 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

As part of the Performance Management and Development System (PMDS) the Office conducts an annual review of the skills which members of staff require to carry out their roles. Arising from this, the training needs of all staff with responsibility for managing and accounting for public funds are identified and skills are updated on an ongoing basis.

Risk Assessment

When implementing and reviewing its system of internal controls in the past, the Office focused its efforts on those areas of greatest risk. The Office is currently formalising its system of risk management.

Information and communications technology

The Office has taken steps to safeguard its investment in information and communication technology systems. Access to the Office network is password controlled and server rooms are locked. Appropriate firewall and backup procedures have been put in place. Protocols covering staff use of IT resources have been agreed. The number and expertise of staff in the IT function is commensurate with the needs of the Office and a significant investment is made in their ongoing training. In 2002 an independent third party carried out a vulnerability assessment of the Office IT systems. The main recommendations of the report have been implemented.

Administrative and financial controls

The effectiveness of the system of administrative and financial controls is reviewed on an ongoing basis by managers and by the Internal Audit function which is overseen by the Audit Committee.

MICHAEL LIDDY

Accounting Officer

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

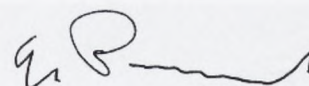
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Director of Public Prosecutions for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Director of Public Prosecutions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Stiúirthóra Ionchúiseamh Poiblí le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

13 Meán Fómhair 2004

VALUATION OFFICE

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Valuation Office and certain minor services.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	7,479	6,165	-
A.2. TRAVEL AND SUBSISTENCE	666	425	3
A.3. INCIDENTAL EXPENSES	427	371	(4)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	110	106	3
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,562	745	1
A.6. OFFICE PREMISES EXPENSES	155	128	5
A.7. CONSULTANCY SERVICES	12	11	-
OTHER SERVICES			
B. VALUATION TRIBUNAL	210	224	(1)
C. FEES TO COUNSEL AND OTHER LEGAL EXPENSES	<u>60</u>	<u>65</u>	-
Gross Total	10,681	8,240	7
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1,466</u>	<u>2,270</u>	<u>(356)</u>
Net Total	<u>9,215</u>	<u>5,970</u>	<u>363</u>
SURPLUS TO BE SURRENDERED	€3,245,418		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			5,970
Changes in Capital Assets			
Purchases Cash	(429)		
Depreciation	477		
Loss on Disposals	<u>6</u>	54	
Assets under Development			
Cash Payments (Note 4)		(52)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(121)		
Decrease in Stock	<u>1</u>	(120)	(118)
Direct Expenditure			5,852
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>3,747</u>
Operating Cost			<u>9,599</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			1,383
Assets under Development (Note 4)			<u>142</u>
			1,525
Current Assets			
Stocks (Note 11)		13	
Prepayments		16	
Accrued Income		153	
Other Debit Balances:			
Imprests	11		
Suspense	<u>4</u>	15	
PMG Balance and Cash	449		
Orders Outstanding	(298)		
Net Liability from the Exchequer (Note 5)		<u>114</u>	
Total Current Assets		<u>462</u>	
Less Current Liabilities			
Accrued Expenses		23	
Deferred Income		509	
Other Credit Balances:			
Payroll Deductions	84		
Due to State (Note 12)	<u>196</u>	<u>280</u>	
Total Current Liabilities		<u>812</u>	
Net Current Liabilities			<u>(350)</u>
Net Assets			<u>1,175</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	2,233	1,304	3,537
Additions	341	88	429
Disposals	<u>(124)</u>	<u>(37)</u>	<u>(161)</u>
Gross Assets at 31 December 2003	<u>2,450</u>	<u>1,355</u>	<u>3,805</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	1,360	740	2,100
Depreciation for the year	357	120	477
Depreciation on Disposals	<u>(119)</u>	<u>(36)</u>	<u>(155)</u>
Cumulative Depreciation at 31 December 2003	<u>1,598</u>	<u>824</u>	<u>2,422</u>
Net Assets at 31 December 2003	<u>852</u>	<u>531</u>	<u>1,383</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT
AS AT 31 DECEMBER 2003

	Computer Applications €000
Amounts brought forward at 1 January 2003	90
Cash Payments for the Year	52
Transferred to Asset Register	-
Amounts carried forward at 31 December 2003	<u>142</u>

5 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		3,245
Exchequer Grant Undrawn		<u>(3,359)</u>
Net Liability from the Exchequer		<u>(114)</u>
Represented by:		
Debtors		
Net PMG position and cash	151	
Debit Balances: Suspense	<u>15</u>	166
Creditors		
Due to State	(196)	
Credit Balances: Suspense	<u>(84)</u>	<u>(280)</u>
		<u>(114)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	241	The variation in this subhead arose from the expected recruitment of 30 Valuer staff that did not materialise in 2003 as part of the restructuring under the Valuation Act 2001.
A.5.	817	There were savings of €635,000 under this subhead on associated costs of restructuring under the Valuation Act 2001 that did not materialise in 2003.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Valuation Tribunal appeal fees	55,000	26,220
2 Valuation certificates	70,000	122,011
3 Valuation revision fees	870,000	1,628,401
4 Fees from appeals to the Commissioner	285,000	112,095
5 Miscellaneous receipts	<u>186,000</u>	<u>381,184</u>
	<u>1,466,000</u>	<u>2,269,911</u>

Explanations of Variations

- 1 Tribunal fee receipts were less than anticipated.
- 2 Demand for Valuation Office services over the internet contributed significantly to the increase in certificate fees received.
- 3 Revision fees significantly increased due to the introduction of output fees from requests for revision of rateable service in 2003 as part of cost recovery measures.
- 4 Commissioner's Appeal fees were less than anticipated.
- 5 The Introduction of Market Value fees from 1 January 2002 has led to a significant increase in miscellaneous income.

8 COMMITMENTS

At 31 December 2003 Commitments totalled €160,169.

9 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €480,000 was included in the Estimate for 2004.

A total of €70,000 was paid to former Clerical Assistants of the Valuation Office relating to the agreement reached in principle by the Department of Finance with the CPSU to settle an equal pay claim on behalf of former Clerical Assistants.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	61,962	17	1	8,876
Overtime and extra attendance	<u>44,218</u>	23	3	12,591
Total extra remuneration	<u>106,180</u>			

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

11 STOCKS

Stocks at 31 December 2003 comprise:	€000
Valuation Office consumable stocks	9
Valuation Tribunal consumable stocks	<u>4</u>
	<u>13</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	145
Pay Related Social Insurance	38
Withholding Tax	(1)
Pension Contributions	<u>14</u>
	<u>196</u>

13 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are being planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

Financial Training is specifically identified in the Office's Training plan. Comprehensive financial training has been provided to Finance Division staff and ongoing financial training has been provided to Office staff dealing specifically with financial management responsibilities and financial control issues. Additional requirements would be identified in the Role Profile process.

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

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

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

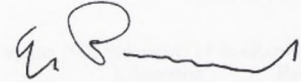
JAMES V. ROGERS
Accounting Officer
VALUATION OFFICE
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Valuation Office. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Oifig Luachála le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

CIVIL SERVICE COMMISSION

Account of the sum expended, in the year ended 31 December 2003, 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	5,494			
<i>Supplementary</i>	<u>75</u>	5,569	5,617	-
A.2. TRAVEL AND SUBSISTENCE		259	235	13
A.3. INCIDENTAL EXPENSES		395	438	23
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		294	207	26
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		1,244	1,177	37
A.6. OFFICE PREMISES EXPENSES				
<i>Original</i>	225			
<i>Supplementary</i>	<u>75</u>	300	795	15
A.7. CONSULTANCY, ETC., SERVICES		834	907	27
A.8. ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS				
<i>Original</i>	1,613			
<i>Supplementary</i>	<u>200</u>	1,813	1,403	40
A.9. INFORMATION SOCIETY - E-RECRUITMENT		<u>900</u>	<u>910</u>	<u>(47)</u>
Gross Total				
<i>Original</i>	11,258			
<i>Supplementary</i>	<u>350</u>	11,608	11,689	134
<i>Deduct :-</i>				
A.10. APPROPRIATIONS-IN-AID				
<i>Original</i>	30			
<i>Supplementary</i>	<u>170</u>	<u>200</u>	<u>235</u>	<u>33</u>
Net Total				
<i>Original</i>	11,228			
<i>Supplementary</i>	<u>180</u>	<u>11,408</u>	<u>11,454</u>	<u>101</u>
Net Excess		€46,177		

	€000
Excess Vote	81
Surplus Appropriations-in-Aid (available for offset)	35
Net Excess	46

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			11,454
Changes in Capital Assets			
Purchases Cash	(662)		
Depreciation	632	(30)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(59)		
Decrease in Stock	<u>73</u>	<u>14</u>	<u>(16)</u>
Direct Expenditure			11,438
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>2,844</u>
Operating Cost			<u>14,282</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			1,637
Current Assets			
Stocks (Note 10)	299		
Prepayments	149		
Accrued Income	33		
Other Debit Balances	<u>148</u>	629	
PMG Balance and Cash	1,214		
Orders Outstanding	<u>(997)</u>	217	
Net Liability due from the Exchequer (Note 4)		<u>80</u>	
Total Current Assets		<u>926</u>	
Current Liabilities			
Accrued Expenses	283		
Due to State (Note 11)	293		
Other Credit Balances	<u>152</u>		
Total Current Liabilities		<u>728</u>	
Net Current Assets			<u>198</u>
Net Assets			<u>1,835</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	3,693	1,021	4,714
Additions	<u>635</u>	<u>27</u>	<u>662</u>
Gross Assets at 31 December 2003	<u>4,328</u>	<u>1,048</u>	<u>5,376</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	2,424	683	3,107
Depreciation for the year	<u>558</u>	<u>74</u>	<u>632</u>
Cumulative Depreciation at 31 December 2003	<u>2,982</u>	<u>757</u>	<u>3,739</u>
Net Assets at 31 December 2003	<u>1,346</u>	<u>291</u>	<u>1,637</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Net Excess at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Net Excess		(46)
Exchequer Grant Undrawn		<u>(34)</u>
Net Liability from the Exchequer		<u>(80)</u>
Represented by:		
Debtors		
Net PMG position and cash	217	
Debit Balances: Suspense	<u>148</u>	365
Creditors		
Due to State	(293)	
Credit Balances: Suspense	<u>(152)</u>	<u>(445)</u>
		<u>(80)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(43)	The excess on this Subhead is due to the higher than anticipated cost of providing board member's refreshments and associated costs.
A.4.	87	The saving on this Subhead is due to the use of online recruitment facilities.
A.6.	(495)	The excess on this Subhead is due to the payment of outstanding invoices associated with our move to Chapter House.
A.8.	410	The saving on this Subhead is due to more economic use of printed media, through greater use of our website and online applications facility and more use of inhouse testing facilities.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Miscellaneous	<u>200,000</u>	<u>235,383</u>

Explanation of Variation

- 1 Higher level of external services were billed during the period than expected.

7 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2003 was €133,740.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
Higher, special or additional duties	54,107	44	1	9,500
Overtime and extra attendance	<u>131,681</u>	111	1	6,492
Total extra remuneration	<u>185,788</u>			

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

9 MISCELLANEOUS ITEMS

A total of €6,150 was spent on merit awards in 2003.

A sum of €18,821 was written off from PAYE/PRSI suspense balances.

As agreed with the Department of Finance under the delegated administrative budget scheme a carryover of €7,000 is included in the estimates for 2004.

A sum of €129,457 was received from the Change Management Fund, Subhead M of the Vote for the Office of the Minister for Finance.

A sum of €116,377 was recouped from Vote 44 of the Minister for Finance to fund the CA Paperkeeper Equal Pay Claim.

10 STOCKS

Stocks at 31 December 2003 comprise:

	€000
Registry Supplies	25
IT Consumables/Stationery	<u>274</u>
	<u>299</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
Income Tax	140
Pay Related Social Insurance	54
Withholding Tax	84
Value Added Tax	12
Pension Contributions	<u>3</u>
	<u>293</u>

12 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal controls.

Note 1: Upgrading as necessary the skills and capabilities of staff to a level commensurate with their responsibilities for managing and accounting for public funds.

The Office uses the Performance Management and Development System (PMDS) both for identifying staff training needs for financial management and accounting skills and for organising or sourcing the required training. In addition, for the recently installed financial management system, managers and support staff were provided with training specific to their roles.

Note 2: Introducing a risk management system designed to identify the significant financial risks and the likelihood of their occurrences, and the capacity of the Department or Office to manage and mitigate any financial exposure that does materialise.

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

Note 3: Ensuring the adequacy of the security of the information and communication technology systems.

In view of the Office's dependency on internal and external facing IT systems and services, it continues to invest in maintaining up-to-date telecommunications, security and operational infrastructures according to current best practice.

Note 4: Ensuring that there is ongoing review of the effectiveness of the system of administrative and financial controls, informed by the work of the internal audit function, the Audit Committee which oversees the work of the internal audit function, the managers who have responsibility for the development and maintenance of the controls systems, comments made by the Comptroller and Auditor General and, where relevant, the work of other audit bodies.

Finally, the structures within the Office at both managerial and audit level, including internal audit (a function which is in the process of being outsourced) and the Audit Committee, provide for ongoing review of the effectiveness of the Office's system of administrative and financial controls.

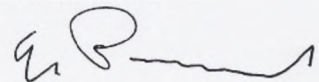
BRYAN ANDREWS
Accounting Officer
CIVIL SERVICE COMMISSION
16 July 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Civil Service Commission. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 5 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig Choimisinéirí na Státseirbhíse le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmháodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 5 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission and the Office of the Information Commissioner.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	2,202			
<i>Supplementary</i>	<u>120</u>	2,322	2,376	-
A.2. TRAVEL AND SUBSISTENCE		45	35	-
A.3. INCIDENTAL EXPENSES		173	168	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		55	47	(4)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		178	104	(27)
A.6. OFFICE PREMISES EXPENSES		49	58	-
A.7. CONSULTANCY AND LEGAL FEES				
<i>Original</i>	50			
<i>Supplementary</i>	<u>(20)</u>	30	17	-
STANDARDS IN PUBLIC OFFICE COMMISSION				
B.1. SALARIES, WAGES AND ALLOWANCES		533	510	-
B.2. TRAVEL AND SUBSISTENCE		10	2	-
B.3. INCIDENTAL EXPENSES		137	119	-
B.4. POSTAL AND TELECOMMUNICATIONS SERVICES		15	15	(2)
B.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		31	42	(14)
B.6. OFFICE PREMISES EXPENSES		25	33	-
B.7. CONSULTANCY AND LEGAL FEES		33	35	-
OFFICE OF THE INFORMATION COMMISSIONER				
C.1. SALARIES, WAGES AND ALLOWANCES		1,059	1,034	-
C.2. TRAVEL AND SUBSISTENCE		7	2	-
C.3. INCIDENTAL EXPENSES		90	61	-
C.4. POSTAL AND TELECOMMUNICATIONS SERVICES		25	23	(3)
C.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		65	51	(18)
C.6. OFFICE PREMISES EXPENSES		26	30	1
C.7. CONSULTANCY AND LEGAL FEES		<u>130</u>	<u>301</u>	<u>3</u>
Total				
<i>Original</i>	4,938			
<i>Supplementary</i>	<u>100</u>	<u>5,038</u>	<u>5,063</u>	<u>(65)</u>
EXCESS VOTE		€25,103		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			5,063
Changes in Capital Assets			
Purchases Cash	(81)		
Depreciation	<u>123</u>	42	
Changes in Net Current Assets			
Decrease in Closing Accruals	(50)		
Decrease in Stock	<u>4</u>	<u>(46)</u>	<u>(4)</u>
Direct Expenditure			5,059
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,253</u>
Operating Cost			<u>6,312</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			370
Current Assets			
Stocks (Note 8)		23	
Prepayments		76	
Debit Suspense Balances		20	
Other Debit Balances:			
PMG Balance and Cash	355		
Orders Outstanding	<u>(202)</u>	153	
Net Liability from the Exchequer (Note 4)		<u>43</u>	
Total Current Assets		<u>315</u>	
Current Liabilities			
Accrued Expenses		11	
Other Credit Balances:			
Payroll Deductions	35		
Due to State (Note 9)	174		
Other Suspense Accounts	<u>7</u>	<u>216</u>	
Total Current Liabilities		<u>227</u>	
Net Current Assets			<u>88</u>
Net Assets			<u>458</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	802	356	1,158
Additions	<u>69</u>	<u>12</u>	<u>81</u>
Gross Assets at 31 December 2003	<u>871</u>	<u>368</u>	<u>1,239</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	599	147	746
Depreciation for the year	<u>86</u>	<u>37</u>	<u>123</u>
Cumulative Depreciation at 31 December 2003	<u>685</u>	<u>184</u>	<u>869</u>
Net Assets at 31 December 2003	<u>186</u>	<u>184</u>	<u>370</u>

Note: The opening balances have been restated to take account of omissions from the Asset Register, which came to light during 2003.

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Excess Vote at year end to Debtor and Creditor Balances held at 31 December 2003**

	€000	€000
Excess Vote		(25)
Exchequer Grant Undrawn		<u>(18)</u>
Net Liability from the Exchequer		<u>(43)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	153	
Debit Balances: Suspense	<u>20</u>	173
Creditors		
Due to State	(174)	
Credit Balances: Suspense	<u>(42)</u>	<u>(216)</u>
		<u>(43)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.5.	74	Expenditure was lower than expected on the subhead because (a) one planned IT project cost €20,000 less than originally estimated and another IT project, estimated to cost €30,000, was deferred, (b) no new office machinery was purchased and (c) the cost for stationery and other office supplies was lower than estimated.
A.7.	13	The saving arose because expenditure on legal services by the Office of the Ombudsman was lower than anticipated.
B.5.	(11)	The excess expenditure on this subhead arose because IT maintenance costs were underestimated
C.3.	29	The saving arose due to lower than expected costs in 2003.
C.7.	(171)	The excess expenditure on this subhead was due to higher than expected expenditure on legal services.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients 6,350 or more	Recipients of tax payment of €6,350 or more	Individual payment of €6,350 or more
Higher, special or additional duties	24,923	5	2	10,000
Overtime and extra attendance	<u>31,448</u>	24	1	13,695
Total extra remuneration	<u>56,371</u>			

Note:

Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

There is a carry over of €13,000 from 2003 to 2004 under the terms of the Administrative Budget Agreement.

A sum of €7,402 was spent on merit awards (i.e. twenty-one individual awards ranging from €100 to €750 and one group award of €1,802).

Payments of €15,000, €5,000 and €5,000 were paid out of Subheads A.1., B.1. and C.1. respectively in settlement of equal pay claims on behalf of former Clerical Assistants.

8 STOCKS

Stocks at 31 December 2003 comprise:

	€000
Stationery	8
IT Consumables	<u>15</u>
	<u>23</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	86
Pay Related Social Insurance	24
Pension Contributions	3
Withholding Tax	<u>61</u>
	<u>174</u>

10 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal controls as regards staff training, risk management, information and communications technology, security and ongoing review of the effectiveness of administrative and financial controls.

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

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

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

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

PAT WHELAN*Accounting Officer*

OFFICE OF THE OMBUDSMAN

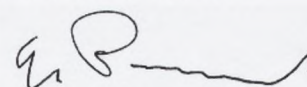
26 July 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Ombudsman. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 6 of the report for 2003 prepared by me pursuant to Section 3 of the Act.


JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Ombudsman le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasáíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasáíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 6 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

13 Meán Fómhair 2004

OFFICE OF THE CHIEF STATE SOLICITOR

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Chief State Solicitor.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	13,547	13,339	-
A.2. TRAVEL AND SUBSISTENCE	207	196	6
A.3. INCIDENTAL EXPENSES	882	853	42
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	555	440	43
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,082	1,019	37
A.6. OFFICE PREMISES EXPENSES	286	254	3
A.7. CONSULTANCY SERVICES	277	247	4
OTHER SERVICES			
B. FEES TO COUNSEL	7,500	9,028	1,543
C. GENERAL LAW EXPENSES	<u>4,250</u>	<u>4,165</u>	<u>210</u>
Gross Total	30,586	29,541	1,888
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>190</u>	<u>803</u>	<u>4,306</u>
Net Total	<u>30,396</u>	<u>28,738</u>	<u>(2,418)</u>
SURPLUS TO BE SURRENDERED	€1,657,749		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			28,738
Changes in Capital Assets			
Purchases Cash	(707)		
Depreciation	397		
Loss on Disposals	<u>64</u>	(246)	
Changes in Net Current Assets			
Increase in Closing Accruals	(1,512)		
Increase in Stock	<u>(41)</u>	<u>(1,553)</u>	<u>(1,799)</u>
Direct Expenditure			26,939
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	881		
Notional Rents	<u>1,260</u>		<u>2,141</u>
Operating Cost			<u>29,080</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			1,147
Assets under Development (Note 4)			<u>472</u>
			1,619
Current Assets			
Stocks (Note 12)		119	
Prepayments		54	
Accrued Income		4,306	
Other Debit Balances:			
Advances to OPW	95		
Miscellaneous	8		
Shared Accommodation Costs	150		
Recoverable Balances	<u>13</u>		
		266	
PMG Balance and Cash	3,335		
Orders Outstanding	<u>(2,054)</u>	<u>1,281</u>	
Total Current Assets		<u>6,026</u>	
Less Current Liabilities			
Accrued Expenses		1,942	
Other Credit Balances:			
Due to State (Note 13)	737		
Payroll Deductions	49		
Provincial State Solicitors	13		
Miscellaneous	<u>111</u>	910	
Net Liability to the Exchequer (Note 5)		<u>637</u>	
Total Current Liabilities		<u>3,489</u>	
Net Current Assets			<u>2,537</u>
Net Assets			<u>4,156</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	2,284	1,134	3,418
Additions	212	23	235
Disposals	<u>(395)</u>	-	<u>(395)</u>
Gross Assets at 31 December 2003	<u>2,101</u>	<u>1,157</u>	<u>3,258</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	1,527	557	2,084
Depreciation for the year	281	116	397
Depreciation on Disposals	<u>(370)</u>	-	<u>(370)</u>
Cumulative Depreciation at 31 December 2003	<u>1,438</u>	<u>673</u>	<u>2,111</u>
Net Assets at 31 December 2003	<u>663</u>	<u>484</u>	<u>1,147</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	-
Cash Payments for the Year	472
Transferred to Asset Register	-
Amounts carried forward at 31 December 2003	<u>472</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		1,658
Exchequer Grant Undrawn		<u>(1,021)</u>
Net Liability to the Exchequer		<u>637</u>
Represented by:		
Debtors		
Net PMG position and cash	1,281	
Debit Balances: Suspense	<u>266</u>	1,547
Creditors		
Due to State	(737)	
Credit Balances: Suspense	<u>(173)</u>	<u>(910)</u>
		<u>637</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €23,542 was lodged to the Exchequer under the State Property Act, 1954.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.5.	2,063	The variation arose because two major IT projects did not proceed as quickly as originally expected. As a result, expenditure on a Financial Management System and a significant proportion of the expenditure on a Case and Records Management System did not become due for payment during the year.
B.	(1,528)	Expenditure on this subhead depends on the level of activity in the Courts and is therefore difficult to forecast. Some of the excess can be attributed to a continuing effort to clear out arrears of fees due to Counsel.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and Fees received by the Chief State Solicitor	190,000	803,000

Explanation of Variation

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

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2003 amounted to €27,432.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	75,396	25	5	8,096
Overtime and extra attendance	221,583	107	7	29,295
Miscellaneous	325	5	-	-
Total extra remuneration	<u>297,304</u>			

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

11 MISCELLANEOUS ITEMS

Ex-Gratia payments totalling €8,997 were made to two Solicitors.

Two retired Civil Servants in receipt of Civil Service Pensions were re-engaged at a total cost of €1,400.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry over of €942,000 is included in the estimate for 2004.

12 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery	<u>119</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Withholding Tax	347
Income Tax	287
Pay Related Social Insurance	<u>103</u>
	<u>737</u>

14 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December, 2003, has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

The Office uses the Performance Management and Development System (PMDS) and the business planning process for identifying staff training needs for financial management and accounting skills and for organising or sourcing the required training.

A Professional Accountant and an Internal Auditor (HEO level) have been appointed in a joint arrangement with the Office of the Attorney General.

Risk Management

Identification of risks and the likelihood of their occurrence is being undertaken as part of the current business planning cycle. Development of action plans to address possible risks and ensuring effective follow up is planned for late 2004 and early 2005.

Information and communications technology security

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

Administrative and financial controls

The structures within the Office at both managerial and audit level, including Internal Audit and the Audit Committee, provide for ongoing review of the effectiveness of the system of administrative and financial controls. A review of internal financial controls undertaken by the Professional Accountant and the Internal Auditor is almost complete.

DAVID J. O'HAGAN

Accounting Officer

OFFICE OF THE CHIEF STATE SOLICITOR

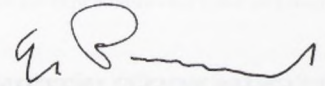
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Chief State Solicitor for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Chief State Solicitor. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Príomh-Aturnae Stáit le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2003, 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, Equality and Law Reform and of certain other services, including payments under cash limited schemes administered by that Office, and payment of certain grants and grants in aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000	
ADMINISTRATION	€000	€000	€000	
A.1. SALARIES, WAGES AND ALLOWANCES		18,265	16,519	-
A.2. TRAVEL AND SUBSISTENCE		952	904	107
A.3. INCIDENTAL EXPENSES		2,022	2,549	100
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		953	1,973	57
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		2,043	3,161	338
A.6. OFFICE PREMISES EXPENSES		487	327	9
A.7. CONSULTANCY SERVICES		422	93	10
A.8. RESEARCH		494	347	18
A.9. SHARED SERVICES CENTRE		11,769	11,835	(28)
A.10. EU PRESIDENCY		3,020	1,023	98
OTHER SERVICES				
B. COMMISSIONS AND SPECIAL INQUIRIES				
<i>Original</i>	7,582			
<i>Supplementary</i>	<u>3,250</u>	10,832	13,037	359
B.1. HUMAN RIGHTS COMMISSION (GRANT-IN-AID)		1,816	1,595	38
C. LEGAL AID - CRIMINAL (No. 12 OF 1962)				
<i>Original</i>	30,003			
<i>Supplementary</i>	<u>5,000</u>	35,003	37,346	5,124
D.1. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED		3,433	3,388	93
D.2. VICTIM SUPPORT		1,077	1,077	-
D.3. JUSTICE FOR THE FORGOTTEN		95	95	-
D.4. COMMISSION FOR THE VICTIMS OF THE NORTHERN IRELAND CONFLICT				
<i>Original</i>	3,000			
<i>Supplementary</i>	<u>(1,000)</u>	2,000	63	-
E. GARDA COMPLAINTS BOARD		1,430	1,183	-
F. OFFICE OF THE DATA PROTECTION COMMISSIONER		869	1,133	2
G. ASYLUM SEEKERS TASK FORCE				
<i>Original</i>	38,628			
<i>Supplementary</i>	<u>(1,600)</u>	37,028	34,774	586
G.1. ASYLUM SEEKERS TASK FORCE - LEGAL AID		9,027	9,174	547
G.2. EUROPEAN REFUGEES FUND		1,040	894	83
G.3. ASYLUM SEEKERS ACCOMMODATION				
<i>Original</i>	72,500			
<i>Supplementary</i>	<u>(1,000)</u>	71,500	76,537	-
H. CRIMINAL ASSETS BUREAU				
<i>Original</i>	5,152			
<i>Supplementary</i>	<u>2,900</u>	8,052	5,711	(26)
I. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)				
<i>Original</i>	1,517			
<i>Supplementary</i>	<u>(1,000)</u>	517	188	-
I.1. INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID)				
<i>Original</i>	-			
<i>Supplementary</i>	<u>1</u>	1	-	-
J.1. EQUALITY AUTHORITY (GRANT-IN-AID)		5,160	4,850	120
J.2. OFFICE OF THE DIRECTOR OF EQUALITY INVESTIGATIONS		1,823	1,850	(18)

		Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES (Continued)				
K.	LEGAL AID BOARD (GRANT-IN-AID)			
	<i>Original</i>	17,539		
	<i>Supplementary</i>	<u>850</u>	18,389	18,389
K.1.	FREE LEGAL ADVICE CENTRES		98	98
L.	PRISONS INSPECTORATE		334	267
M.	GRANT FOR THE NATIONAL WOMEN'S COUNCIL		557	557
N.	CHILDCARE			
	<i>Original</i>	68,260		
	<i>Supplementary</i>	<u>(2,000)</u>	66,260	66,260
O.	CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)		17	22
P.	EQUALITY PROOFING		92	39
Q.	STATUS OF PEOPLE WITH DISABILITIES		3,351	3,098
R.	VIOLENCE AGAINST WOMEN		840	398
S.	EQUALITY MONITORING/CONSULTATIVE COMMITTEES		970	483
S.1.	GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN			
	<i>Original</i>	6,632		
	<i>Supplementary</i>	<u>(1,000)</u>	5,632	5,918
S.2.	ANTI RACISM AWARENESS CAMPAIGN		958	1,043
S.3.	NATIONAL CONSULTATIVE COMMITTEE ON RACISM AND INTERCULTURALISM		323	323
T.	NATIONAL DISABILITY AUTHORITY		4,766	4,538
U.	CORONER SERVICE		99	5
V.	PAROLE BOARD		400	232
W.	CRIME PREVENTION MEASURES		1,022	812
X.	FORENSIC SCIENCE LABORATORY		3,870	3,853
Y.	STATE PATHOLOGY		<u>409</u>	<u>619</u>
	Gross Total			
	<i>Original</i>	335,116		
	<i>Supplementary</i>	<u>4,401</u>	339,517	338,580
	Deduct :-			
Z.	APPROPRIATIONS-IN-AID			
	<i>Original</i>	9,601		
	<i>Supplementary</i>	<u>4,400</u>	<u>14,001</u>	<u>15,246</u>
	Net Total			
	<i>Original</i>	325,515		
	<i>Supplementary</i>	<u>1</u>	<u>325,516</u>	<u>323,334</u>
	SURPLUS TO BE SURRENDERED		€2,182,227	

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			323,334
Changes in Capital Assets			
Purchases Cash	(8,294)		
Depreciation	4,863		
Disposals Cash	7		
Loss on Disposals	<u>1</u>	(3,423)	
Assets under Development			
Cash Payments		(6,705)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,690		
Decrease in Stock	<u>59</u>	<u>3,749</u>	<u>(6,379)</u>
Direct Expenditure			316,955
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	20,512		
Notional Rents	<u>5,203</u>		<u>25,715</u>
Operating Cost			<u>342,670</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			13,988
Assets under Development (Note 4)			<u>16,891</u>
			30,879
Current Assets			
Stocks (Note 15)		426	
Prepayments		339	
Accrued Income		496	
Other Debit Balances:			
Suspense	7,690		
Advances to OPW	84		
Imprests	<u>234</u>	8,008	
PMG Balance and Cash	6,256		
Orders Outstanding	<u>(10,469)</u>	<u>(4,213)</u>	
Total Current Assets		<u>5,056</u>	
Less Current Liabilities			
Accrued Expenses		8,388	
Deferred Income		409	
Other Credit Balances:			
Due to State (Note 16)	2,827		
Payroll Deductions	386		
Suspense	<u>400</u>	3,613	
Net Liability to the Exchequer (Note 5)		<u>182</u>	
Total Current Liabilities		<u>12,592</u>	
Net Current Liabilities			<u>(7,536)</u>
Net Assets			<u>23,343</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	435	21,745	6,502	28,682
Additions	128	6,330	943	7,401
Disposals	<u>(62)</u>	<u>(69)</u>	<u>-</u>	<u>(131)</u>
Gross Assets at 31 December 2003	<u>501</u>	<u>28,006</u>	<u>7,445</u>	<u>35,952</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003	291	13,745	3,188	17,224
Depreciation for the year	85	4,209	569	4,863
Depreciation on Disposals	<u>(55)</u>	<u>(68)</u>	<u>-</u>	<u>(123)</u>
Cumulative Depreciation at 31 December 2003	<u>321</u>	<u>17,886</u>	<u>3,757</u>	<u>21,964</u>
Net Assets at 31 December 2003	<u>180</u>	<u>10,120</u>	<u>3,688</u>	<u>13,988</u>

Note:

The asset values shown in this Statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	13,741
Cash Payments for the Year	6,705
Transferred to Asset Register	<u>(3,555)</u>
Amounts carried forward at 31 December 2003	<u>16,891</u>

Note:

The Department does not yet maintain an Asset Register in the form required by the Department of Finance. This is currently being developed.

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003**

	€000	€000
Surplus to be surrendered		2,182
Exchequer Grant Undrawn		<u>(2,000)</u>
Net Liability to the Exchequer		<u>182</u>
Represented by:		
Debtors		
Net PMG position and cash	(4,213)	
Debit Balances: Suspense	<u>8,008</u>	3,795
Creditors		
Due to State	(2,827)	
Credit Balances: Suspense	<u>(786)</u>	<u>(3,613)</u>
		<u>182</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
ERDF Receipts	8,042,000	5,651,673
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>500,000</u>	<u>735,495</u>
Total	<u>8,542,000</u>	<u>6,387,168</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(527)	The increase in the workload of the Department, following the allocation of additional staff to deal with asylum/immigration and related issues led to an increase in expenditure on this Subhead.
A.4.	(1,020)	The increase in the workload of the Department, following the allocation of additional staff to deal with asylum/immigration and related issues led to an increase in expenditure in this Subhead.
A.5.	(1,118)	Expenditure was higher than expected in relation to re-location of Head Office Staff, development of a Human Resource System and various non-project running costs. Work on the development of a Web portal which commenced in 2002 was not billed until 2003.
A.6.	160	Saving arose from a decision to defer all non Health and Safety related maintenance and other works on the Department's Headquarters building in view of the OPW's proposal to renovate the building in 2004/2005.
A.7.	329	The savings arose due to lower than expected take-up of funding for consultancies and as a result of a Government decision of June 2002 curtailing expenditure on consultancy.
A.8.	147	Expenditure was lower than expected as a number of research projects due for completion in 2003 either did not proceed at all or completion was deferred.
A.10.	1,997	The savings arose as staff were not appointed until late in 2003.
B.	(2,205)	Overspend was due to outstanding costs which cannot be recouped being charged to the Subhead.
B.1.	221	Savings were due to the fact that in 2003 the Commission encountered difficulties in recruiting suitable staff.
C.	(2,343)	Expenditure was greater than anticipated due to an increase in fees from October 2002, an increase in the number of legal aid certificates granted by the Courts and an increase in the number of claims paid.
D.4.	1,937	The savings arose as the Commission was not appointed until October 2003 and Government approval for the terms of the Scheme was only granted in December 2003.
E.	247	The savings arose mainly because expenditure on fees and staffing was less than anticipated.
F.	(264)	The excess on this Subhead was mainly due to once off costs associated with the move to new Office Accommodation and higher ongoing running costs due to increased compliance activity arising from an increase in the staff of the Office.
G.	2,254	The saving arose as a result of a decrease in asylum applications in 2003. In addition the level of costs awarded against the Department in judicial review proceedings was less than anticipated. Costs in relation to an Asylum IT Strategy were not expended in 2003 due to planning delays.
G.2.	146	The savings arose due to the timing of some projects.
G.3.	(5,037)	Expenditure was higher than anticipated as a result of legislative changes in relation to social welfare and the Supreme Court Judgements regarding the entitlements of the parents of Irish born children.
H.	2,341	Savings arose as anticipated expenditure on outstanding legal costs did not materialise.

I.	329	Expenditure was lower than expected because the grant sought by the Commission was lower than anticipated and also the co-funding of expenditure was higher than anticipated.
I.1.	1	Commission was not formally established until the 7th January 2004.
J.1.	310	Savings in the pay provision occurred due to the fact that the full complement of staff was not in place for 2003 and also due to the timing of some projects.
L.	67	The savings arose due to the fact that upgrade of computer system was delayed, also expected maintenance costs on equipment and buildings were less than anticipated.
O.	(5)	Expenditure was high because the number of cases dealt with were slightly more than anticipated.
P.	53	Savings arose as three projects fell behind schedule and phased payments did not mature in 2003.
Q.	253	Savings arose due to lower than anticipated costs for various awareness projects and some expenditure being incurred out of Subhead S.1.
R.	442	Savings arose from delay in development of an awareness campaign in relation to the issue of violence against women, which did not take place until late in the year.
S.	487	The savings arose as consultancy expertise for the development of the National Women's Strategy was not engaged in 2003 as previously envisaged. A replacement programme for the Citizen Traveller Scheme did not commence in 2003 and printing costs of the National Action Plan Against Racism were not incurred in 2003 as anticipated.
S.1.	(286)	Overspend arose as payment demands from projects funded under the Equality for Women Measure were ahead of target.
S.2.	(85)	Overspend was as a result of the re-issue in 2003 of three grant cheques originally issued in 2002 and the production of extra emblems as a result of unanticipated demand from the public.
U.	94	The savings arose because the post of Director was not established as expected in 2003.
V.	168	The savings arose due to the fact that expected maintenance costs on equipment and buildings were less than anticipated.
W.	210	The savings arose as National Crime Victimization Survey did not proceed at the pace originally envisaged. Also issues arose in connection with the establishment of a formal structure for the Neighbourhood Watch Organisation took longer to resolve and the establishment of the structures did not occur in 2003.
Y.	(210)	Excess arose from the need to provide additional support for the Deputy State Pathologist.

8 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1. Film Censorship Fees (Cash)	646,000	1,080,812
2. Recoupment of Salaries	69,000	-
3. Data Protection Fees	238,000	455,539
4. EU Receipts	8,114,000	12,913,030
5. Miscellaneous receipts	<u>534,000</u>	<u>796,272</u>
Total	<u>9,601,000</u>	<u>15,245,653</u>

Explanation of Variations

1. The increased receipts are due to an increase in the business of the Office of the Film Censor.
2. Receipts under this heading fluctuate and are difficult to estimate accurately.
3. The number of registered data controllers and data processors increased yielding an increase in fee receipts.
4. EU Receipts under the Equal Opportunities Childcare Programme is dependent on the retrospective certification of expenditure of grant recipients in line with the Structural Funds Regulations. During 2003 certified expenditure was well in excess of what was originally forecast.
5. Receipts under this heading fluctuate and are difficult to estimate accurately.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2003 amount to €11,275,429.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1/1/2003 €000	Expenditure in 2003 €000	Subsequent Years €000
Wide Area Network and inter-agency Communications Project	191	529	730
Financial Management Project for the Department and its Agencies	5,447	5,056	8,523

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €183,000.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	499,873	142	23	28,196
Overtime and extra attendance	2,122,607	785	68	25,733
Shift and roster allowances	5,788	2	-	-
Miscellaneous	<u>666,791</u>	395	27	22,855
Total extra remuneration	<u>3,295,059</u>			

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

12 MISCELLANEOUS ITEMS

In addition to the amount expended under the Subheads, a sum of €16,654 was received from Subhead M. of the Vote for the Office of the Minister for Finance in respect of projects which were part funded from that Department's Change Management Fund.

A sum of €51,828 was received from Subhead P. of the Vote for the Office of the Minister for Finance in respect of projects which were part funded from that Department's Information Society Fund.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2003 of €1,707,000 was included in the estimate for 2004.

A total of €705,429 was paid to twenty-three retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2003.

Ex-gratia payments amounting to €41,070 were made in respect of the non-statutory Legal Aid Scheme for CAB type actions.

Ex-gratia payments amounting to €447,217 were made in respect of the non-statutory Garda Station Legal Advice Scheme.

A total of €109,410 was spend on awards under the Scheme for the Recognition of Exceptional Performance.

13 EU FUNDING

The outturn shown in Subheads J.I., N. and S.I. includes expenditure in respect of activities co-financed by the European Union.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2003 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2003 €	Cumulative Expenditure to 31-Dec-03 €
Morris Tribunal	2002	6,763,597	8,943,497
Barr Tribunal	2002	3,574,033	4,048,550
The Nally Group: Inquiry	2002	186,993	255,393
Intoxicating Liquor Commission	2000	71,560	284,486
Murphy Inquiry	2000	95,505	853,353
Ansbacher Inquiry	1999	2,314,776	2,314,776
Criminal Injuries Compensation Tribunal	1974	30,942	668,472

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

NIB Inquiry	1998	409,039	5,241,631
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15 STOCKS

Stocks at 31 December 2003 comprise:

	€000
Stationery	152
Forensic Consumables	110
Office Consumables	27
IT Consumables	87
Publications	27
Miscellaneous	<u>23</u>
	<u>426</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
Income Tax	959
Value Added Tax	186
Civil Service Pension Scheme	77
Retention Tax	1,005
Pay Related Social Insurance	359
Firearms Certificates	6
Extra Exchequer Receipts	<u>235</u>
	<u>2,827</u>

17 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

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

Risk Management

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

Information and communications technology security

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

Administrative and financial controls

The Shared Service Centre maintains and supports payroll and financial management systems in accordance with best practice from a financial control and audit perspective, provided in a secure environment using up to date technology with restricted user access. A payroll hotsite is maintained and strategies are being developed to implement similar arrangements for the financial management system. Transmission of all data to and from the Shared Services Centres is via a secure Virtual Private Network, thereby ensuring the integrity and security of data. In addition, consideration is being given to the implementation of a second communications channel for data transmission.

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

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

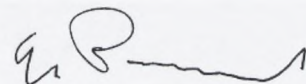
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Justice, Equality and Law Reform for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

JOHN PURCELL

GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2003, 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	686,912			
<i>Supplementary</i>	<u>2,000</u>	688,912	684,432	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	20,984			
<i>Supplementary</i>	<u>2,620</u>	23,604	24,525	2,041
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	12,547			
<i>Supplementary</i>	<u>1,350</u>	13,897	15,192	570
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	8,532			
<i>Supplementary</i>	<u>600</u>	9,132	9,024	123
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	23,221			
<i>Supplementary</i>	<u>(4,529)</u>	18,692	22,241	(654)
A.6. MAINTENANCE OF GARDA PREMISES		6,638	6,496	174
A.7. CONSULTANCY SERVICES		318	94	48
A.8. STATION SERVICES				
<i>Original</i>	8,500			
<i>Supplementary</i>	<u>3,880</u>	12,380	12,490	688
A.9. IMPLEMENTATION OF GARDA SMI				
<i>Original</i>	611			
<i>Supplementary</i>	<u>(340)</u>	271	106	21
A.10. EU PRESIDENCY				
<i>Original</i>	1,000			
<i>Supplementary</i>	<u>(150)</u>	850	1,196	426
OTHER SERVICES				
B. CLOTHING AND ACCESSORIES				
<i>Original</i>	3,226			
<i>Supplementary</i>	<u>(230)</u>	2,996	2,931	24
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)		86	86	-
D. TRANSPORT				
<i>Original</i>	18,130			
<i>Supplementary</i>	<u>1,800</u>	19,930	16,273	1,105
E. COMMUNICATIONS AND OTHER EQUIPMENT				
<i>Original</i>	17,663			
<i>Supplementary</i>	<u>(5,410)</u>	12,253	11,613	589
F. AIRCRAFT				
<i>Original</i>	1,686			
<i>Supplementary</i>	<u>(1,000)</u>	686	421	1
G. SUPERANNUATION, ETC.				
<i>Original</i>	164,014			
<i>Supplementary</i>	<u>7,810</u>	171,824	172,373	-
H. WITNESSES' EXPENSES				
<i>Original</i>	1,110			
<i>Supplementary</i>	<u>120</u>	1,230	1,404	82
I. COMPENSATION				
<i>Original</i>	11,301			
<i>Supplementary</i>	<u>1,200</u>	12,501	11,912	192

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES - Continued				
J. WITNESS SECURITY PROGRAMME				
<i>Original</i>	941			
<i>Supplementary</i>	<u>200</u>	<u>1,141</u>	<u>941</u>	-
Gross Total				
<i>Original</i>	987,420			
<i>Supplementary</i>	<u>9,921</u>	997,341	993,750	5,430
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID				
<i>Original</i>	23,636			
<i>Supplementary</i>	<u>9,920</u>	<u>33,556</u>	<u>31,335</u>	<u>570</u>
Net Total				
<i>Original</i>	963,784			
<i>Supplementary</i>	<u>1</u>	<u>963,785</u>	<u>962,415</u>	<u>4,860</u>
SURPLUS TO BE SURRENDERED	€ 1,369,770			

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(A) Depreciation

Aircraft are depreciated on a straight line basis at the rate of 5% per annum.

(B) Land and Buildings

The Minister for Justice, Equality and Law Reform owns 7 Garda stations which are included in the Appropriation Account of the Office of Public Works (Vote 10).

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			962,415
Changes in Capital Assets			
Purchases Cash	(19,418)		
Depreciation	24,444		
Disposals Cash	982		
Loss on Disposals	<u>562</u>	6,570	
Assets under Development			
Cash Payments		(6,180)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,107)		
Decrease in Stock	<u>10</u>	<u>(2,097)</u>	<u>(1,707)</u>
Direct Expenditure			960,708
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>3,685</u>
Operating Cost			<u>964,393</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			54,447
Assets under Development (Note 5)			<u>15,438</u>
			69,885
Current Assets			
Stocks (Note 16)		3,920	
Prepayments		1,331	
Accrued Income		570	
Other Debit Balances:			
Suspense	32,448		
Advances to OPW	1,202		
Court Lodgments	70		
Imprests	<u>9,855</u>	43,575	
PMG Balance and Cash	23,421		
Orders Outstanding	<u>(57,119)</u>	(33,698)	
Net Liability from the Exchequer (Note 6)		<u>30</u>	
Total Current Assets		<u>15,728</u>	
Less Current Liabilities			
Accrued Expenses		6,761	
Other Credit Balances:			
Due to State (Note 17)	8,996		
Garda Reward Fund	99		
Payroll Deductions	207		
Suspense	<u>605</u>	<u>9,907</u>	
Total Current Liabilities		<u>16,668</u>	
Net Current Liabilities			<u>(940)</u>
Net Assets			<u>68,945</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	12,519	295	40,004	121,678	11,992	186,488
Additions	31	-	7,057	12,493	354	19,935
Disposals	-	-	<u>(7,072)</u>	<u>(69)</u>	<u>(15)</u>	<u>(7,156)</u>
Gross Assets at 31 December 2003	<u>12,550</u>	<u>295</u>	<u>39,989</u>	<u>134,102</u>	<u>12,331</u>	<u>199,267</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2003	2,943	118	23,843	92,144	6,940	125,988
Depreciation for the year	627	29	6,677	16,264	847	24,444
Depreciation on Disposals	-	-	<u>(5,530)</u>	<u>(68)</u>	<u>(14)</u>	<u>(5,612)</u>
Cumulative Depreciation at 31 Dec 2003	<u>3,570</u>	<u>147</u>	<u>24,990</u>	<u>108,340</u>	<u>7,773</u>	<u>144,820</u>
Net Assets at 31 December 2003	<u>8,980</u>	<u>148</u>	<u>14,999</u>	<u>25,762</u>	<u>4,558</u>	<u>54,447</u>

Note:

The asset values shown in this Statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000	In House Comms. Development €000	Fixed Charge Penalty System €000	Schengen Project €000	Totals €000
Amounts brought forward at 1 Jan 2003	1,506	7,239	2,019	-	10,764
Cash Payments for the Year	-	315	5,519	346	6,180
Transferred to Asset Register	(1,506)	-	-	-	(1,506)
Amounts carried forward at 31 Dec 2003	-	<u>7,554</u>	<u>7,538</u>	<u>346</u>	<u>15,438</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be surrendered at year-end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		1,370
Exchequer Grant Undrawn		<u>(1,400)</u>
Net Liability from the Exchequer		<u>(30)</u>
Represented by:		
Debtors		
Net PMG position and cash	(33,698)	
Debit Balances: Suspense	<u>43,575</u>	9,877
Creditors		
Due to State	(8,996)	
Credit Balances: Suspense	<u>(911)</u>	<u>(9,907)</u>
		<u>(30)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Road Traffic Act Penalties	19,400,000	16,264,402

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(1,295)	The excess arose as a result of increases in expenditure of demand-led schemes such as Road Traffic Accidents Expenses and expenses of persons detained which are not amenable to budgetary control. The excess was also due to increased annual contributions to International Police Organisations.
A.5.	(3,549)	The excess arose due to the multi-annual nature of large IT projects which make it difficult to predict the exact timing of expenditure.
A.7.	224	The nature of expenditure under this subhead tends to be on an ad-hoc basis. The saving arose from a reduced requirement for these services in 2003.
A.9.	165	The saving arose as some projects did not progress as quickly as had been envisaged. In addition, the requirement for external services to support initiatives under the Garda SMI process has been reduced.
A.10.	(346)	The excess arose as it was necessary to incur additional expenditure to ensure operational readiness at the commencement of the Irish Presidency in January 2004.

D.	3,657	The saving arose due to the unavailability of suitable replacement vehicles late in 2003 and expenditure on vehicles and fit-out costs were subsequently reduced.
E.	640	The saving arose as the installation of CCTV systems are subject to planning permission and due to the delay in obtaining some permission, expenditure was lower than expected.
F.	265	This saving arose due to the lengthy negotiations required to conclude the long-term maintenance contract for the EC135 helicopter which resulted in expenditure being lower than budgeted.
H.	(174)	The excess arose as a result of the increasing costs associated with trials involving expert witnesses from abroad. As expenditure is demand led, potential costs are difficult to predict.
J.	200	The expenditure under this subhead is incurred as the need arises and it is not possible to predict the budgetary requirement with great accuracy. Consequently, expenditure was less than budget.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme			
<i>Original</i>	9,380,000		
<i>Supplementary</i>	<u>1,413,000</u>	10,793,000	10,699,607
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	9,153,000		
<i>Supplementary</i>	<u>4,088,000</u>	13,241,000	13,207,044
3. Miscellaneous Receipts (repayable advances, sale of old stores, contributions to quarters, fees for reports, etc.)*			
<i>Original</i>	4,151,000		
<i>Supplementary</i>	<u>2,371,000</u>	6,522,000	6,428,364
4. Receipts from Banks in respect of Cash Escort Services			
<i>Original</i>	952,000		
<i>Supplementary</i>	<u>2,048,000</u>	<u>3,000,000</u>	<u>1,000,000</u>
Total			
<i>Original</i>	23,636,000		
<i>Supplementary</i>	<u>9,920,000</u>	<u>33,556,000</u>	<u>31,335,015</u>

Explanation of Variation

4. Receipts were received too late for inclusion in the 2003 Financial Year.

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

	€
Repayment of advances under Subhead A.2.	784
Payment for services rendered by Gardaí	2,389,068
Recovery in respect of damage to official vehicles and other Garda property	29,616
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	1,213,828
Fees for accident and malicious damage reports	653,672
Contributions for living quarters	121,638
Recovery of witnesses' expenses	9,825
Recoupment of Salaries	83,890
Percentage charge to Insurance Companies for collection of insurance premiums	90,360
Taxi licence fees	124,823
Road Traffic Act - Section 41	673,053
Unclassified items	<u>1,037,807</u>
	<u>6,428,364</u>

10 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2003 amount to €7,930,916.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1/1/2003 €	Expenditure in 2003 €	Subsequent Years €
Fixed Penalty System	2,019,000	5,519,000	3,480,000
National Digital Radio Project	7,239,000	314,000	61,000
Schengen Information System	-	346,000	500,000

11 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In one hundred and fourteen accidents involving Garda Síochána vehicles, damage and other costs amounting to €196,728 was attributable to Garda personnel.

In seventy two accidents involving Garda Síochána vehicles, damage and other costs amounting to €106,219 were not attributable to Garda personnel. Compensation totalling €35,643 was recovered.

In thirty seven accidents involving Garda Síochána vehicles, damage and other costs amounting to €94,671 were partly attributable to Garda personnel.

In five accidents involving Garda Síochána vehicles, damage and other costs amounting to €6,791 were charged where responsibility has yet to be assigned.

In fifty seven cases involving damage amounting to €107,379 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In eight cases compensation totalling €11,986 was recovered.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	50,431	75	2	9,622
Overtime and extra attendance	56,534,704	12,602	3,068	47,244
Shift and roster allowances	87,292,089	13,212	8,592	26,557
Miscellaneous	61,828,310	13,267	1,604	39,356
Total extra remuneration	<u>205,705,534</u>			

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

13 MISCELLANEOUS ITEMS

A sum of €409,705 was written off in respect of obsolete stock in the Garda Stores.

Sums of €15,100, €31,484 and €16,903 were charged to Subhead A.3. in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society respectively.

Sums of €44,191 and €104,147 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association respectively.

Compensation and legal costs totalling €2,605,806 and ranging from €50 to €150,603 were paid in three hundred and eighty six cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

At 31 December 2003 an estimate of the number of compensation cases outstanding against the Garda Authorities was 2,216 made up as follows:

Road Traffic Accidents	370
Garda Compensation	1,100
Miscellaneous	746

Payments totalling €593,413 and ranging from €32 to €211,500 were made in respect of claims arising out of injuries received by forty Gardai while on duty.

Payments totalling €112,709 and ranging from €209 to €20,695 were made to forty seven civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €38,619 and ranging from €1,843 to €22,220 were made in three instances following legal action taken by Gardai.

Payments totalling €1,412,184 and ranging from €70 to €270,000 were made in sixty four instances, where civil actions were taken against the State arising from actions taken by Gardai in the performance of their duties.

Ex-gratia payments totalling €301,762 and ranging from €1,832 to €49,935 in respect of legal expenses were made in nineteen instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

Garda transport was made available to Prisons personnel to convey prisoners to Court etc. without charge.

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment.

Garda personnel availed of Air Corps helicopters and aircraft during 2003 without payment. Air Corps support was also provided without charge for the full operating costs of one Garda helicopter and the pilot costs only in respect of the second Garda helicopter.

A total of €13,528 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2003.

A sum of €83,424 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors.

A sum of €86,210 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association.

A sum of €45,759 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €45,675 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.

14 EU FUNDING

A total of €293,391 was received directly by the Garda Síochána in EU funding under Title VI of the Treaty of the European Union for a number of policing programmes.

15 GARDA SÍOCHÁNA REWARD FUND

The following statement shows the total receipts proper to the Fund for the year 2003, the amount of payments in that period and the Balance of the Fund at 31 December 2003:

	€
Balance brought forward on 1 January 2003	135,793
Receipts for the year ended 31 December 2003	<u>22,681</u>
	158,474
Payments for the year ended 31 December 2003	16,489
Balance on 31 December 2003	<u>141,985</u>

The receipts into the Fund for the year amounted to €22,681 as shown hereunder:

	€
Receipts from disciplinary measures	20,756
Revenue Rewards	<u>1,925</u>
	<u>22,681</u>

16 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery	246
Telecommunications Stock	1,230
Clothing	1,103
Transport Stock	100
Technical Bureau	403
U.N. Stock	163
Armoury	576
Miscellaneous	<u>99</u>
	<u>3,920</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
Income Tax	2,880
Value Added Tax	296
Retention Tax	363
Pay Related Social Insurance	572
Firearms	1,313
Road Traffic Act Penalties	3,571
Tax on Pension Contributions refunds	<u>1</u>
	<u>8,996</u>

18 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

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

Risk Management

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

Information and communications technology security

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

Administrative and financial controls

The Shared Service Centre maintains and supports payroll and financial management systems in accordance with best practice from a financial control and audit perspective, provided in a secure environment using up to date technology with restricted user access. A payroll hotsite is maintained and strategies are being developed to implement similar arrangements for the financial management system. Transmission of all data to and from the Shared Services Centre is via a secure Virtual Private Network, thereby ensuring the integrity and security of data. In addition, consideration is being given to the implementation of a second communications channel for data transmission.

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

T.DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

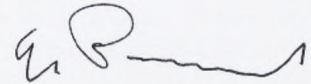
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. I have also been furnished with certificates from the Garda Commissioner and the Accounting Officer which support the expenditure under the Witness Security Programme. As a result of my audit, and on the basis of the certificates furnished, it is my opinion that proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for the Garda Síochána. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 7 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhníú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an nGarda Síochána le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmháidh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 7 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

PRISONS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Prison Service, probation and welfare staff and other expenses in connection with prisons, including places of detention; for probation and welfare services; and for payment of a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	209,734	214,428	-
A.2. TRAVEL AND SUBSISTENCE	1,526	3,331	270
A.3. INCIDENTAL EXPENSES	5,620	9,247	338
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	2,620	3,101	144
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	4,248	4,442	(72)
A.6. CONSULTANCY SERVICES	731	218	4
OTHER SERVICES			
B. BUILDINGS AND EQUIPMENT	46,028	39,185	1,534
C. PRISON SERVICES, ETC.	21,823	22,392	1,433
D. MANUFACTURING DEPARTMENT AND FARM	1,044	523	15
E.1. PROBATION AND WELFARE SERVICES - SALARIES, WAGES AND ALLOWANCES	17,361	14,530	-
E.2. PROBATION AND WELFARE SERVICES - OPERATING EXPENSES	3,795	4,157	163
E.3. PROBATION AND WELFARE SERVICES - SERVICES TO OFFENDERS	17,374	14,002	12
F. COMMUNITY SERVICE ORDERS SCHEME	2,084	1,938	202
G. EDUCATIONAL SERVICES	1,077	1,351	88
H. PRISON OFFICERS, MEDICAL AID SOCIETY (GRANT-IN-AID)	801	800	-
I. COMPENSATION	<u>2,727</u>	<u>2,907</u>	<u>90</u>
Gross Total	338,593	336,552	4,221
<i>Deduct :-</i>			
J. APPROPRIATIONS-IN-AID	<u>1,325</u>	<u>1,469</u>	<u>68</u>
Net Total	<u>337,268</u>	<u>335,083</u>	<u>4,153</u>
SURPLUS TO BE SURRENDERED	€2,184,627		
Estimated daily average number of prisoners	3,181		
Actual daily average number of prisoners	3,168		

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

NOTES

1 EXCEPTIONS TO ACCOUNTING POLICIES

Land and Buildings: The Minister for Justice, Equality and Law Reform owns 17 prisons and places of detention, 8 probation and welfare centres and Beladd Park which is used for official housing. The valuation of these properties is in course of preparation with outside assistance and therefore there will be no separate asset category included in this Account for them until this valuation is completed. All new and improvement works to these properties, as shown in Capital Assets under Development, will be assimilated into this new category at that time.

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			335,083
Changes in Capital Assets			
Purchases Cash	(5,357)		
Depreciation	8,252		
Loss on Disposal	<u>29</u>	2,924	
Assets under Development			
Cash Payments		(31,477)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(60)	(28,613)
Direct Expenditure			306,470
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>11,137</u>
Operating Cost			<u>317,607</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			19,093
Assets under Development (Note 5)			<u>42,483</u>
			61,576
Current Assets			
Prepayments		268	
Accrued Income		68	
Other Debit Balances:			
Suspense	501		
Advances to OPW	1,542		
Court Lodgments	2		
Imprests	1,239		
Prepayment a/c (OPW)	<u>240</u>	3,524	
PMG Balance and Cash	10,463		
Orders Outstanding	<u>(7,993)</u>	2,470	
Net Liability from the Exchequer (Note 6)		<u>315</u>	
Total Current Assets		<u>6,645</u>	
Less Current Liabilities			
Accrued Expenses		4,481	
Other Credit Balances:			
Due to State (Note 15)	6,225		
Payroll Deductions	16		
Suspense	<u>68</u>	<u>6,309</u>	
Total Current Liabilities		<u>10,790</u>	
Net Current Liabilities			<u>(4,145)</u>
Net Assets			<u>57,431</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2003	45,586	7,891	4,181	57,658
Additions	4,426	681	150	5,257
Disposals	<u>(436)</u>	<u>(45)</u>	<u>(20)</u>	<u>(501)</u>
Gross Assets at 31 December 2003	<u>49,576</u>	<u>8,527</u>	<u>4,311</u>	<u>62,414</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003	29,130	3,676	2,736	35,542
Depreciation for the year	6,839	803	610	8,252
Depreciation on Disposals	<u>(426)</u>	<u>(27)</u>	<u>(20)</u>	<u>(473)</u>
Cumulative Depreciation at 31 December 2003	<u>35,543</u>	<u>4,452</u>	<u>3,326</u>	<u>43,321</u>
Net Assets at 31 December 2003	<u>14,033</u>	<u>4,075</u>	<u>985</u>	<u>19,093</u>

Note:

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

The asset values shown in this Statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	Construction Contracts €000
Amounts brought forward at 1 January 2003	25,855
Cash Payments for the Year	31,477
Construction Contracts completed in the Year	<u>(14,849)</u>
Amounts carried forward at 31 December 2003	<u>42,483</u>

Note:

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

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be Surrendered		2,185
Exchequer Grant Undrawn		<u>(2,500)</u>
Net Liability from the Exchequer		<u>(315)</u>
Represented by:		
Debtors		
Net PMG position and cash	2,470	
Debit Balances: Suspense	<u>3,524</u>	5,994
Creditors		
Due to State	(6,225)	
Credit Balances: Suspense	<u>(84)</u>	<u>(6,309)</u>
		<u>(315)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(1,805)	The excess arose due to increased costs associated with prison escorts and an increase in travel due to the geographical spread of the prisons.
A.3.	(3,627)	The excess was primarily due to an increase in subventions to staff canteen facilities in the prisons and increases in the cost of dentist, doctor and miscellaneous medical fees.
A.4.	(481)	The excess arose due to higher than anticipated costs in relation to Telecommunications.
A.6.	513	The saving arose due to less than anticipated expenditure on Consultancy Services.
B.	6,843	The saving arose when some Capital projects did not proceed as planned.
D.	521	The saving arose because workshop activity at a number of locations was lower than provided for and planned developments in some areas were not commenced.

E.1.	2,831	The saving arose due to slower than expected take-up by candidates of posts offered for the Probation and Welfare Service during the year.
E.2.	(362)	The excess arose due to higher than anticipated expenditure in respect of Travel and Subsistence and incidental expenses.
E.3.	3,372	The underspend occurred as a result of difficulties in securing agreement for the purchase of a building in Athlone and obtaining planning permission to proceed with major renovations and extension to the Cork Probation Hostel.
F.	146	The saving arose due to the difficulty in filling Community Service Supervisory posts.
G.	(274)	The excess arose because of increased demand for educational facilities in the Prisons.
I.	(180)	Expenditure is extremely difficult to estimate as awards and costs are decided by the Courts and the Criminal Injuries Compensation Tribunal.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	853,000	884,168
2. European Social Fund	5,000	-
3. Miscellaneous	<u>467,000</u>	<u>584,819</u>
Total	<u>1,325,000</u>	<u>1,468,987</u>

Explanation of Variations

- Anticipated receipts did not materialise.
- The increase in miscellaneous receipts is due to higher than anticipated receipts on sundry prison income generating activities. By their nature these receipts are difficult to predict.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2003 amount to €198,779.

(B) Multi-Annual Capital Commitments

	Expenditure to 1/1/2003* €000	Expenditure in 2003 €000	Subsequent Years €000
Building/Refurbishment Projects	16,509	19,068	15,118

*Excluding projects completed by the end of 2002.

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €498,000.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	254,349	187	3	8,376
Overtime and extra attendance	58,940,714	3,408	2,576	85,334
Shift and roster allowances	17,048,448	3,010	1,242	12,072
Miscellaneous	<u>13,248,035</u>	3,334	220	12,736
Total extra remuneration	<u>89,491,546</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Payments totalling €1,106,475 and ranging from €50 to €533,042 were made in respect of claims arising out of injuries received by sixty five Prison Officers while on duty.

Payments totalling €344,488 and ranging from €97 to €171,723 were made in relation to claims arising out of injuries received by sixty seven prisoners.

Compensation and legal costs totalling €130,565 and ranging from €175 to €126,202 were paid in relation to claims arising out of injuries received by eight civilians while visiting prisons.

Compensation and legal costs totalling €9,383 and ranging from €861 to €2,786 were paid to six civilians in respect of damage to their vehicles and for personal injuries received following collisions with Prison Service vehicles.

Compensation and legal costs of €302, €336 and €17,080 were paid in respect of claims arising out of the deaths of three offenders while in prison.

Ex-gratia payments totalling €21,621 were made towards the funeral expenses of nine offenders who died while in prison.

Ex-gratia payments totalling €2,148 were made in five cases in respect of miscellaneous fees and damage to property.

A sum of €6,693 was paid to a retired Civil Servant in receipt of a Civil Service Pension, who was re-employed on various duties during 2003.

Gratuities totalling €295,066 were paid to five Prison Officers who were given early retirement in 2003.

13 EU FUNDING

An amount of €215,855 was received from the Drugs Initiative Fund and accounted for through a suspense account.

14 STOCKS

Because of the absence of a computerised stock control system, it was not possible to provide the value of stock on hands at 31/12/2003. A stock control system is currently in the process of being implemented. It was introduced in Wheatfield and Cloverhill Prisons in 2002 and Mountjoy, Portlaoise, Midlands and Castlereagh in 2003. Rollout to all other prisons will continue.

15 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	3,528
Value Added Tax	115
Construction Tax	195
Pension Contributions	1,102
Pay Related Social Insurance	1,064
Retention Tax	<u>221</u>
	<u>6,225</u>

16 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

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

Risk Management

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

Information and communications technology security

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

Effectiveness of administrative and financial controls

The Shared Service Centre maintains and supports payroll and financial management systems in accordance with best practice from a financial control and audit perspective, provided in a secure environment using up to date technology with restricted user access. A payroll hot site is maintained and strategies are being developed to implement similar arrangements for the financial management system. Transmission of all data to and from the Shared Services Centre is via a secure Virtual Private Network, thereby ensuring the integrity and security of data. In addition, consideration is being given to the implementation of a second communications channel for data transmission.

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

T. DALTON*Accounting Officer*

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

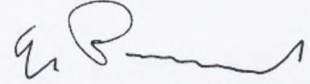
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for Prisons. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar na Príosúin le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

**ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	Agriculture	Other Industries	Total
	€	€	€
Stock in hand on 1st January 2003	9,549	658,343	667,892
Purchases	24,579	494,354	518,933
Profit	<u>6,608</u>	<u>321,102</u>	<u>327,710</u>
	<u>40,736</u>	<u>1,473,799</u>	<u>1,514,535</u>
	Agriculture	Other Industries	Total
	€	€	€
Sales	33,236	873,778	907,014
Stock in hand on 31st December 2003 (Note 1)	7,500	600,021	607,521
Write-off	<u>-</u>	<u>-</u>	<u>-</u>
	<u>40,736</u>	<u>1,473,799</u>	<u>1,514,535</u>

Note

1. Materials and Manufactured Goods €316,314. Tools etc., €291,207.

Reconciliation with Appropriation Account

Amount due in respect of purchases as at 1 January 2003	€ 34,675
Purchases during year ended 31 December 2003	<u>518,933</u>
Amount due in respect of purchases as at 31 December 2003 (Note 2)	553,608
	<u>30,778</u>
Expenditure from Subhead D. as per Appropriation Account	<u>522,830</u>
	€
Amount due in respect of sales as at 1 January 2003	41,767
Sales during year ended 31 December 2003	907,014
Amount due in respect of sales as at 31 December 2003 (Note 3)	948,781
	<u>64,613</u>
Receipts under Subhead J.1. as per Appropriation Account	<u>884,168</u>

Note

2. Viz. Public Departments, €15,502 Other Persons, €15,276
3. Viz. Public Departments, €18,614 Other Persons, €45,999

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

30 March 2004

THE COURTS SERVICE

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for such of the salaries and expenses of the Courts Service and of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged on the Central Fund and payments of certain grants.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	39,608			
<i>Supplementary</i>	<u>1,320</u>	40,928	40,534	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	2,942			
<i>Supplementary</i>	<u>460</u>	3,402	3,308	232
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	5,131			
<i>Supplementary</i>	<u>(110)</u>	5,021	5,371	454
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	3,455			
<i>Supplementary</i>	<u>(1,009)</u>	2,446	2,360	102
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	8,728			
<i>Supplementary</i>	<u>(950)</u>	7,778	7,600	(382)
A.6. OFFICE PREMISES EXPENSES				
<i>Original</i>	12,117			
<i>Supplementary</i>	<u>2,540</u>	14,657	14,395	800
A.7. CONSULTANCY SERVICES				
<i>Original</i>	545			
<i>Supplementary</i>	<u>(150)</u>	395	361	12
A.8. PAYMENTS TO THE INCORPORATED COUNCIL OF LAW REPORTING FOR IRELAND		53	41	-
OTHER SERVICES				
B. COURTHOUSES (CAPITAL WORKS)				
<i>Original</i>	19,600			
<i>Supplementary</i>	<u>(750)</u>	<u>18,850</u>	<u>18,841</u>	<u>436</u>
Gross Total				
<i>Original</i>	92,179			
<i>Supplementary</i>	<u>1,351</u>	93,530	92,811	1,654
<i>Deduct :-</i>				
C. APPROPRIATIONS-IN-AID				
<i>Original</i>	19,598			
<i>Supplementary</i>	<u>1,350</u>	<u>20,948</u>	<u>21,568</u>	<u>211</u>
Net Total				
<i>Original</i>	72,581			
<i>Supplementary</i>	<u>1</u>	<u>72,582</u>	<u>71,243</u>	<u>1,443</u>
SURPLUS TO BE SURRENDERED		€1,338,969		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			71 243
Changes in Capital Assets			
Purchases Cash	(980)		
Depreciation	3,578		
Loss on Disposals	<u>6</u>	2,604	
Assets under Development			
Cash Payments		(900)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,543)		
Increase in Stock	<u>(3)</u>	<u>(3,546)</u>	<u>(1 842)</u>
Direct Expenditure			69 401
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	19,984		
Notional Rents	<u>5,086</u>		<u>25 070</u>
Operating Cost			<u>94 471</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			20,266
Assets under Development (Note 4)			<u>3,483</u>
			23,749
Current Assets			
Stocks (Note 13)		35	
Prepayments		1,758	
Accrued Income		211	
Other Debit Balances:			
Advances to OPW	3,091		
Suspense	1,748		
Imprest	<u>28</u>	4,867	
PMG Balance and Cash	12,127		
Orders Outstanding	<u>(8,205)</u>	<u>3,922</u>	
Total Current Assets		<u>10,793</u>	
Less Current Liabilities			
Accrued Expenses		3,411	
Other Credit Balances:			
Due to State (Note 14)	4,603		
Payroll Deductions	242		
Suspense	<u>3,089</u>	7,934	
Net Liability to the Exchequer (Note 5)		<u>855</u>	
Total Current Liabilities		<u>12,200</u>	
Net Current Liabilities			<u>(1,407)</u>
Net Assets			<u>22,342</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Land and Buildings €000	IT and Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	-	16,594	7,006	23,600
Additions	7,350	4,255	480	12,085
Disposals	-	(209)	-	(209)
Gross Assets at 31 December 2003	<u>7,350</u>	<u>20,640</u>	<u>7,486</u>	<u>35,476</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003	-	9,258	2,577	11,835
Depreciation for the year	147	2,710	721	3,578
Depreciation on Disposals	-	(203)	-	(203)
Cumulative Depreciation at 31 December 2003	<u>147</u>	<u>11,765</u>	<u>3,298</u>	<u>15,210</u>
Net Assets at 31 December 2003	<u>7,203</u>	<u>8,875</u>	<u>4,188</u>	<u>20,266</u>

Note:

The Courts Service Act 1998 provides for the transfer of legal title in respect of certain land and buildings that are used for the purposes of the functions of the Service. In accordance with Section 26(3) of the Act, the Minister for Justice, Equality and Law Reform may by order appoint a day on which such land and buildings will be vested in the Service. During 2003, 4 such orders had been made. These buildings are included above based on professional valuations obtained from the Office of Public Works.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts Brought Forward at 1 January 2003	6,227
Cash Payments for the Year	900
Transferred to Asset Register	(3,944)
Amounts carried forward at 31 December 2003	<u>3,183</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be Surrendered		1,139
Exchequer Grant Undrawn		(484)
Net Liability to the Exchequer		<u>155</u>
Represented by:		
Debtors		
Net PMG position and cash	3,922	
Debit Balances: Suspense	<u>4,867</u>	8,789
Creditors		
Due to State (Note 14)	(4,603)	
Credit Balances: Suspense	<u>(3,331)</u>	(7,934)
		<u>155</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €000	Realised €000
Court Fines	3,800	5,028
Court Percentages ¹	140	-
Road Traffic Act Fines ²	10,000	8,741

Notes:

¹**Court Percentages:** Representing fees in respect of Wards of Court, prior to 2003 these had been payable to the Exchequer. From 2003 onwards, they are to be retained as Appropriations-in-Aid of the Courts Service Vote.

²**Road Traffic Act Fines:** The Estimate relates to fines imposed for motor offences which are transferred to the Exchequer (through the Department of Finance), fines imposed for revenue offences which are transferred to the Revenue Commissioners and fines imposed for fisheries offences which are transferred to the Department of Communications, Marine and Natural Resources. The Realised amount relates only to fines transferred directly to the Exchequer.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(350)	The excess arose due to increased expenditure on staff training and interpreters' fees.
A.6.	262	The saving arose due to a slight timing delay in carrying out minor maintenance works.

8 APPROPRIATIONS-IN-AID

	Estimated €000	Realised €000
1. Fees	19,200	20,654
2. Miscellaneous	<u>398</u>	<u>914</u>
TOTAL	<u>19,598</u>	<u>21,568</u>

Explanation of Variations

- Fees:** This item represents fees received in respect of legal documents lodged in court offices including court percentages which produced higher than expected receipts.
- Miscellaneous:** These receipts are made up of a variety of miscellaneous items, the majority of which relate to Committee Fees in respect of the General Solicitors Office and fees collected by Sheriffs.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2003 amounted to €8,283,531.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1/1/2003 €000	Expenditure in 2003 €000	Subsequent Years €000
Refurbishment of Courthouses	22,097	13,823	23,285
Information Technology Projects	1,114	274	385

* Excludes projects completed by the end of 2002.

10 MATURED LIABILITIES

The estimate of Matured Liabilities not discharged at year end was €208,635.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	129,150	72	6	14,171
Overtime and extra attendance	412,968	488	12	11,593
Miscellaneous	1,024,835	397	38	15,114
Total extra remuneration	<u>1,566,953</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

- (a) Under the Administrative Budget Agreement, the Courts Service carried forward a surplus of €473,000 from 2003 which was included in the Estimates for 2004.
- (b) €51,384 was received from the Minister for Finance under the Change Management Fund in relation to the implementation of the final phase of the Performance Management Development System (PMDS), the development of a staff survey and the enhancement of a Human Resource Strategy.
- (c) Salary costs of €837,886 were recouped from Tribunals and other Departments in respect of 21 staff on secondment.
- (d) Compensation totalling €46,665 was paid during the year, including a recoupment of €42,500 to the State Claims Agency, and €3,000 paid in respect of an error in the issuing of a warrant.
- (e) €890,000 was recouped by the Department of Finance to meet the cost of an equal pay claim on behalf of former Clerical Assistants across the Civil Service.

13 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery	<u>35</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	836
Retention Tax	19
Pay Related Social Insurance	263
Fines	<u>3,485</u>
	<u>4,603</u>

15 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

Staff Training

Considerable progress has been made in recent years in addressing the skills requirements of staff working in the Court Service. Central to this has been the full implementation of the Performance Management Development System (PMDS). This has enabled individual skills development and training requirements to be identified. Specifically in relation to staff with responsibilities for managing and accounting for public funds, specialised training has been provided. In this regard training has been provided for senior managers in connection with the devolution of budgets. Additionally, extensive training has been provided to staff as part of the implementation of the new financial management system. Also staff in District Court Offices received training on courts accounting issues. This is part of an ongoing process that will see an increasing focus on upgrading skills in this area as new and modern practices are introduced.

Risk Management

The Courts Service has commenced the process of introducing risk management into the business planning process. This process is being piloted in a selected number of offices for 2004 and it is intended to have risk management fully embedded in the business planning process for all activities for 2005.

Information and communication technology systems security

The Courts Service has outsourced the management of its Information Technology infrastructure to a managed service provider and in this regard the Courts Service avails of the specialised skills, expertise and experience in managing its Information Technology security infrastructure. To this end a review of backup procedures has recently been completed resulting in a decision to revise current backup procedures by implementing an enterprise backup solution utilising best of breed backup software coupled with new backup processes and procedures. In addition, the Courts Service, on completion of a competitive tendering process, will shortly be conducting an independent security audit and review of its entire information technology infrastructure.

The Courts Service avails of the Shared Service Centre of the Department of Justice, Equality and Law Reform, Killarney for the provision, maintenance and support of payroll and financial management systems and services. This includes the processing of salaries, wages, overtime, payments to suppliers and expense claims. I am assured by the Department that the Shared Services Centre applies best practice from a financial control and audit perspective. These services are subject to audit by the Comptroller and Auditor General and our own Internal Audit Unit. The technology is maintained in a secure environment using up to date technology with restricted user access. A payroll hot-site is maintained and strategies are being developed to implement similar arrangements for the new financial management system. Transmission of all data to and from the Shared Services is via a secure Virtual Private Network, thereby ensuring the integrity and security of Data. In addition, consideration is being given to the implementation of a second communications channel for data transmission. The Shared Services Centre is also conducting an Information Technology security review to identify any potential weaknesses in its existing systems.

Review of the effectiveness of the system of administrative and financial controls

Much progress has been made in recent years in relation to the management of all the financial activities that are generated by the operation of the courts including improved management of the funds voted to the Service. Three new modern financial management/ accounting systems have been introduced in recent years. In conjunction with the implementation of these new systems all administrative and financial controls associated with those processes have been reviewed and updated as appropriate. Specifically in relation to compliance with the recommendations contained in the Mullarkey Report a comprehensive review of all internal financial controls has been completed. The output from this review will be used to identify areas where further improvement may be required. During 2003 external independent consultants, PricewaterhouseCoopers were engaged to review our Internal Audit requirements and to benchmark it against best practice. The report made a number of recommendations dealing with areas that could be improved and I am currently in the process of implementing these recommendations.

P.J. FITZPATRICK

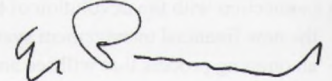
Accounting Officer
THE COURTS SERVICE
29 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts Service for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Courts Service. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an tSeirbhís Chúirteanna le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmháiodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

LAND REGISTRY AND REGISTRY OF DEEDS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	23,157	22,500	-
A.2. TRAVEL AND SUBSISTENCE	148	87	10
A.3. INCIDENTAL EXPENSES	1,433	1,709	(4)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,230	1,163	(76)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,531	1,553	(137)
A.6. OFFICE PREMISES EXPENSES	804	713	(220)
A.7. CONSULTANCY SERVICES	118	49	1
A.8. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - LAND REGISTRY EXTERNAL ACCESS SERVICE PROJECT	<u>2,729</u>	<u>3,662</u>	<u>(87)</u>
Total	<u>32,150</u>	<u>31,436</u>	<u>(513)</u>
SURPLUS TO BE SURRENDERED	€713,714		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			31,436
Changes in Capital Assets			
Purchases Cash	(3,665)		
Depreciation	<u>3,223</u>	(442)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(738)		
Increase in Stock	<u>(17)</u>	<u>(755)</u>	<u>(1,197)</u>
Direct Expenditure			30,239
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		3,714	
Notional Rents		<u>3,682</u>	<u>7,396</u>
Operating Cost			<u>37,635</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			8,655
Current Assets			
Stocks (Note 11)		140	
Prepayments		683	
Other Debit Balances:			
Paypath Suspense	373		
Recoupment of Salaries	16		
Suspense	107		
Advances to OPW	10		
Imprests	<u>3</u>	509	
PMG Balance and Cash	649		
Orders Outstanding	<u>(398)</u>	<u>251</u>	
Total Current Assets		<u>1,583</u>	
Less Current Liabilities			
Accrued Expenses		170	
Other Credit Balances:			
Due to State (Note 12)	550		
Payroll Deductions	<u>196</u>	746	
Net Liability to the Exchequer (Note 4)		<u>14</u>	
Total Current Liabilities		<u>930</u>	
Net Current Assets			<u>653</u>
Net Assets			<u>9,308</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	14,516	4,139	18,655
Additions	3,626	48	3,674
Disposals	(138)	-	(138)
Gross Assets at 31 December 2003	<u>18,004</u>	<u>4,187</u>	<u>22,191</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	8,106	2,345	10,451
Depreciation for the year	2,874	349	3,223
Depreciation on Disposals	(138)	-	(138)
Cumulative Depreciation at 31 December 2003	<u>10,842</u>	<u>2,694</u>	<u>13,536</u>
Net Assets at 31 December 2003	<u>7,162</u>	<u>1,493</u>	<u>8,655</u>

Notes:

1. An Asset Register is not yet maintained in the format required by the Department of Finance.
2. The asset values shown in this statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003**

	€000	€000
Surplus to be surrendered		714
Exchequer Grant Undrawn		<u>(700)</u>
Net Liability to the Exchequer		<u>14</u>
Represented by:		
Debtors		
Net PMG position and cash	251	
Debit Balances	<u>509</u>	760
Creditors		
Due to State	(550)	
Credit Balances	<u>(196)</u>	<u>(746)</u>
		<u>14</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Land Registry Fees	46,000,000	53,244,537
Registry of Deeds Fees	2,300,000	2,797,152
Ground Rent Fees	<u>100,000</u>	<u>83,186</u>
	<u>48,400,000</u>	<u>56,124,875</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	61	Savings arose because travel and subsistence costs have reduced as a result of the completion of the decentralisation to Waterford.
A.3.	(276)	Expenditure was more than anticipated due to a significant increase in the fixed charge licence fee payable for copyright to Ordnance Survey Ireland.
A.4.	67	The saving arose due to the postponement of the setting up of a PABX and Call Centre until 2004.
A.5.	978	The External Access Service Project had been funded from both Subhead A.5. and A.8. to end of 2002. All expenditure incurred on this project in 2003 has been charged to Subhead A.8.
A.6.	91	Expenditure was less than anticipated due to deferral of furniture purchases in anticipation of decentralisation to Roscommon.
A.7.	69	Consultancy expenditure is primarily linked with planning for semi-state status. As the vesting date was not finalised some consultancy expenditure has been deferred.
A.8.	(933)	To end of 2002 the External Access Service Project was funded jointly from Subheads A.5. and A.8. In 2003 the total expenditure for this project was charged to Subhead A.8.

7 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2003 amount to €1,890,670.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 2003 €	Expenditure in 2003 €	Subsequent Years €
External Access Service	6,479,628	3,135,363	2,089,001

8 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €6,000.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	70,683	56	-	-
Overtime and extra attendance	1,107,521	515	26	17,216
Shift and roster allowances	18,075	4	-	-
Miscellaneous	68,041	57	-	-
Total extra remuneration	<u>1,264,320</u>			

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

10 MISCELLANEOUS ITEMS

In addition to the amounts expended under the Subheads, amounts of €31,767 and €164,923 were received from Subheads M. and P. of the Vote of the Minister for Finance in respect of the Change Management Fund and Information Society Fund respectively.

A sum of €609 was written off in respect of an unrecoverable amount due for a Travel Pass.

A sum of €310 was paid to a retired Civil Servant, in receipt of a Civil Service pension, who was re-employed on various duties during 2003.

Fees paid by means of Revenue Stamps in lieu of cash etc., were as follows:

Registry of Deeds Fees:	€ 597,778
-------------------------	--------------

11 STOCKS

Stocks at 31 December 2003 comprise:

	€000
Stationery	60
Miscellaneous Supplies	2
IT Consumables	<u>78</u>
	<u>140</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
Income Tax	352
Retention Tax	(2)
Pay Related Social Insurance	159
Valued Added Tax	30
Extra Exchequer Receipts	<u>11</u>
	<u>550</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

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

Risk Management

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

Information and communications technology security

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

The Shared Service Centre maintains and supports payroll and financial management systems in accordance with best practice from a financial controls and audit perspective, provided in a secure environment using up to date technology with restricted user access. A payroll hot site is maintained and strategies are being developed to implement similar arrangements for the financial management system. Transmission of all data to and from the Shared Services Centre is via a secure Virtual Private Network, thereby ensuring the integrity and security of data. In addition, consideration is being given to the implementation of a second communications channel for data transmission.

Review of the effectiveness of administrative and financial controls

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

T. DALTON*Accounting Officer*

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

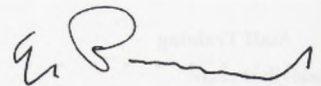
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Land Registry and Registry of Deeds for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for the Land Registry and Registry of Deeds. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.

**JOHN PURCELL**

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Chlárlann na Talún agus ar Chlárlann na nGníomhaí le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

CHARITABLE DONATIONS AND BEQUESTS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	323	249	-
A.2. TRAVEL AND SUBSISTENCE	2	1	-
A.3. INCIDENTAL EXPENSES	24	29	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	18	11	(1)
A.5. OFFICE PREMISES EXPENSES	<u>46</u>	<u>46</u>	<u>3</u>
Total	<u>413</u>	<u>336</u>	<u>1</u>
SURPLUS TO BE SURRENDERED	€77,187		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			336
Changes in Capital Assets			
Purchases Cash	(14)		
Depreciation	13		
Gain on Disposals	=	(1)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(2)	(3)
Direct Expenditure			333
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			95
Operating Cost			<u>428</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			24
Current Assets			
Other debit balances		2	
PMG Balance and Cash	9		
Orders Outstanding	(7)	2	
Prepayments		2	
Total Current Assets		<u>6</u>	
Current Liabilities			
Accrued Expenses		3	
Other Credit Balances:			
Suspense	-		
Payroll Deductions	-		
Due to the State (Note 8)	=	-	
Net Liability to the Exchequer (Note 4)		4	
Total Current Liabilities		<u>7</u>	
Net Current Liabilities			(1)
Net Assets			<u>23</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003 ¹	62	26	88
Additions	14	-	14
Disposals	-	-	-
Gross Assets at 31 December 2003	<u>76</u>	<u>26</u>	<u>102</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003 ¹	41	24	65
Depreciation for the year	12	1	13
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2003	<u>53</u>	<u>25</u>	<u>78</u>
Net Assets at 31 December 2003	<u>23</u>	<u>1</u>	<u>24</u>

Note 1:

These figures have been adjusted relative to the closing balances in the 2002 Appropriation Account following a review (including a full recount and valuation of office equipment and furniture and fittings).

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		77
Exchequer Grant Undrawn		<u>(73)</u>
Net Liability to the Exchequer		<u>4</u>
Represented by:		
Debtors		
Net PMG position and cash	2	
Debit Balances: Suspense	<u>2</u>	4
Creditors		
Due to State	-	
Credit Balances: Suspense	<u>-</u>	<u>-</u>
		<u>4</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	74	The savings arose as it transpired that it was deemed not necessary to fill the position of Legal Assistant, which became vacant in March, and also due to unfilled vacancies for periods during the year at Higher Executive Officer and Executive Officer levels.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more
	€			€
Higher, special or additional duties	12,073	3	-	-
Overtime and extra attendance	8,054	4	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	=	-	-	-
Total extra remuneration	<u>20,127</u>			

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

7 MISCELLANEOUS ITEMS

A total of €600 was spent on merit awards as allowed for under the Administrative Budget Scheme and comprised of one team award.

8 DUE TO THE STATE

€000

The amount due to the State at 31 December 2003 consisted of:

Nil

9 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2003 has been submitted with this Account to the Comptroller and Auditor General. The following sets out actions taken or planned in order to enhance internal control.

Upgrading as necessary the skills and capabilities of staff to a level commensurate with their responsibilities for managing and accounting for public funds:

Training needs will be identified in the context of the Performance Management Development System (PMDS). Members of staff with responsibility for the office accounts intend to continue / pursue relevant training in finance/accountancy, Excel and in areas related to the new Management Information Framework (MIF), the latter under the auspices of the Office's parent Department (Community, Rural & Gaeltacht Affairs). The Office has recently strengthened its links with the Department's Training Unit.

Introducing a risk management system designed to identify the significant financial risks and the likelihood of their occurrence, and the capacity of the Office to manage and mitigate any financial exposure that does materialise:

The Office will, by the end of 2004, establish a risk management system appropriate to its size and to the level of significant risks that can be realistically identified and mitigated. This will be done in the context of the Office's normal business planning process and will also be integrated into the Performance Management Development System. The Office will seek to utilise the skills and experience of its parent Department, in addition to the Department of Finance's Risk Management Guidance document.

Ensuring the adequacy of the security of the information and communication technology systems:

Steps have been taken, since the end of 2003, to upgrade the Office's IT system and capabilities. Coinciding with the system upgrading, it is planned that the Office will, before mid-2004, link up with the parent Department's IT network. This will offer enhanced capability, security and communications.

Ensuring that there is ongoing review of the effectiveness of the system of administrative and financial controls, informed by the work of the internal audit function, the Audit Committee which oversees the work of the internal audit function, the managers who have responsibility for the development and maintenance of the controls systems, comments made by the Comptroller and Auditor General and, where relevant, the work of the other audit bodies:

The Office comes under the remit of the Internal Audit Unit of its parent Department. The undertaking of a comprehensive systems audit in the Office during 2004 will be addressed in the context of the Unit's Audit Plan for 2004. The Office is represented on the parent Department's internal Mullarkey Implementation Group.

ORLA BARRY MURPHY

Accounting Officer

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS

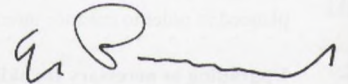
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Charitable Donations and Bequests. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Shíntiúis Charthanacha agus Tiomnachtaí le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasáiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasáiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

13 Meán Fómhair 2004

ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Environment, Heritage and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	61,109	62,856	-
A.2. TRAVEL AND SUBSISTENCE	3,018	3,708	40
A.3. INCIDENTAL EXPENSES	2,797	2,269	45
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,961	2,368	135
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	9,131	8,755	15
A.6. OFFICE PREMISES EXPENSES	1,466	1,691	17
A.7. CONSULTANCY SERVICES	1,402	481	23
A.8. INFORMATION SOCIETY	1,400	1,400	(16)
A.9. EU PRESIDENCY	1,700	966	(231)
HOUSING			
B.1. LOCAL AUTHORITY AND SOCIAL HOUSING PROGRAMMES	1,015,696	989,228	5,062
B.2. PRIVATE HOUSING GRANTS AND SUBSIDIES, ETC.	74,211	93,499	5,814
B.3. TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY	11,537	11,536	-
B.4. COMMUNAL FACILITIES IN VOLUNTARY HOUSING SCHEMES	1,901	2,063	251
ENVIRONMENT			
C.1. WATER AND SEWERAGE SERVICES PROGRAMME	471,258	449,608	70
C.2. ENVIRONMENTAL PROTECTION AGENCY	19,149	19,154	-
C.3. RADIOLOGICAL PROTECTION INSTITUTE OF IRELAND (GRANT FOR GENERAL EXPENSES)	3,019	3,068	-
C.4. NUCLEAR SAFETY	1,689	1,683	1
C.5. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	3,835	3,594	960
LOCAL GOVERNMENT			
D.1. LOCAL GOVERNMENT FUND	421,107	451,107	-
D.2. GRANTS IN RESPECT OF NON-NATIONAL ROADS	39,957	42,446	-
D.3. VEHICLE AND DRIVER LICENSING EXPENSES	9,424	9,841	528
D.4. PARTNERSHIPS IN LOCAL AUTHORITIES	5,865	6,006	-
HERITAGE			
E.1. GRANT FOR AN CHOMHAIRLE OIDREACHTA (HERITAGE COUNCIL)	2,322	1,508	-
E.2. GRANT FOR AN CHOMHAIRLE OIDREACHTA (HERITAGE COUNCIL) (NATIONAL LOTTERY FUNDED)	7,048	7,048	-
E.3. EDUCATION AND VISITOR SERVICES	531	782	10
E.4. MISCELLANEOUS SERVICES AT VISITOR CENTRES	648	825	6
E.5. OVERSEAS MARKETING	328	265	-
E.6. NATIONAL PARKS AND WILDLIFE SERVICE	25,306	21,297	229
E.7. HISTORIC PROPERTIES	21,021	31,335	145
E.8. NATIONAL MONUMENTS AND ARCHITECTURAL PROTECTION	28,736	24,182	283
E.9. ARCHITECTURAL POLICY INITIATIVES	277	50	-
E.10. ARCHITECTURAL PROTECTION GRANTS	3,268	3,075	-

	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES			
F.1. FIRE AND EMERGENCY SERVICES	19,211	20,211	685
F.2. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	11,475	12,687	-
F.3. SUBSIDIES TO LOCAL AUTHORITIES TOWARDS LOAN CHARGES IN RESPECT OF THE PROVISION OF CAPITAL SERVICES	49	26	-
F.4. RECOUPMENT OF EXPENDITURE ON FOOT OF CERTAIN MALICIOUS INJURIES	269	132	-
F.5. AN BORD PLEANÁLA	10,623	10,823	-
F.6. IRISH WATER SAFETY ASSOCIATION	447	447	-
F.7. URBAN REGENERATION	24,660	24,444	-
F.8. TIDY TOWNS COMPETITION	99	130	-
F.9. PROGRAMME FOR PEACE AND RECONCILIATION	4,846	5,141	-
F.10. PLANNING TRIBUNAL	13,339	6,753	267
F.11. PLANNING AND DEVELOPMENT ETC.	305	367	-
F.12. MILLENNIUM PROJECTS	1,689	146	-
F.13. MISCELLANEOUS SERVICES	<u>2,382</u>	<u>2,192</u>	<u>78</u>
Gross Total	2,341,511	2,341,193	14,417
<i>Deduct :-</i>			
G. APPROPRIATIONS-IN-AID	<u>29,887</u>	<u>34,408</u>	<u>1,261</u>
Net Total	<u>2,311,624</u>	<u>2,306,785</u>	<u>13,156</u>
SURPLUS TO BE SURRENDERED	€4,839,204		

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Asset Depreciation Policy

Buildings are depreciated at 5% per annum. In the case of Heritage assets, plant and machinery is depreciated at 10% per annum and office equipment is depreciated at 20% per annum. Motor vehicles are depreciated at a rate of 25% in the first year and thereafter the written down value is reduced by 15%. Met Éireann motor vehicles and weather radar equipment are depreciated over five years and fifteen years respectively.

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			2,306,785
Changes in Capital Assets			
Purchases Cash	(3,763)		
Depreciation	5,194		
Loss on Disposal	<u>240</u>	1,671	
Assets under Development			
Cash Payments		(1,549)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,858		
Decrease in Stock	<u>147</u>	<u>4,005</u>	<u>4,127</u>
Direct Expenditure			2,310,912
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	13,084		
Notional Rents	<u>3,350</u>		<u>16,434</u>
Operating Cost			<u>2,327,346</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			18,134
Assets under Development (Note 5)			<u>4,301</u>
			22,435
Current Assets			
Stocks (Note 16)		1,065	
Prepayments		850	
Accrued Income		1,284	
Other Debit Balances:			
Imprests	17		
Other Suspense Items	<u>1,862</u>	1,879	
PMG Balance and Cash	38,183		
Orders Outstanding	<u>(30,968)</u>	<u>7,215</u>	
Total Current Assets		<u>12,293</u>	
Current Liabilities			
Accrued Expenses		15,267	
Deferred Income		23	
Other Credit Balances:			
Due to State (Note 17)	3,554		
Environment Fund	1,577		
Other Suspense Items	<u>1,114</u>	6,245	
Net Liability to the Exchequer (Note 6)		<u>2,849</u>	
Total Current Liabilities		<u>24,384</u>	
Net Current Liabilities			<u>(12,091)</u>
Net Assets			<u>10,344</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003 ¹	26	11,617	31,168	2,526	45,337
Additions ²	-	943	2,971	287	4,201
Disposals	-	<u>(100)</u>	<u>(2,445)</u>	<u>(39)</u>	<u>(2,584)</u>
Gross Assets at 31 December 2003	<u>26</u>	<u>12,460</u>	<u>31,694</u>	<u>2,774</u>	<u>46,954</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2003 ¹	10	6,366	18,263	1,331	25,970
Depreciation for the year	1	993	3,966	234	5,194
Depreciation on Disposals	-	<u>(58)</u>	<u>(2,260)</u>	<u>(26)</u>	<u>(2,344)</u>
Cumulative Depreciation at 31 December 2003	<u>11</u>	<u>7,301</u>	<u>19,969</u>	<u>1,539</u>	<u>28,820</u>
Net Assets at 31 December 2003	<u>15</u>	<u>5,159</u>	<u>11,725</u>	<u>1,235</u>	<u>18,134</u>

Note:

1. Opening balances differ from the closing balances for 2002 due mainly to the fact that asset details transferred to this Department in 2002, as part of the transfer of Departmental functions, proved to be inaccurate. In addition a small number of duplicate assets were registered in 2002 and the appropriate correction was made in the 2003 figures.
2. Includes assets acquired prior to 2003.
3. Heritage Properties, such as Parks and National Monuments and Heritage Assets such as artefacts and manuscripts have not been valued.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	3,150
Cash Payments for the Year	1,549
Transferred to Asset Register	<u>(398)</u>
Amounts carried forward at 31 December 2003	<u>4,301</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		4,839
Exchequer Grant Undrawn		<u>(1,990)</u>
Net Liability to the Exchequer		<u>2,849</u>
Represented by:		
Debtors		
Net PMG position and cash	7,215	
Debit Balances: Suspense	<u>1,879</u>	9,094
Creditors		
Due to State	(3,554)	
Credit Balances: Suspense	<u>(2,691)</u>	<u>(6,245)</u>
		<u>2,849</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous Receipts amounted to €133,056.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	921	Certain consultancy projects were not proceeded with and others were not progressed as quickly as anticipated.
A.9.	734	Expenditure relating to the EU Presidency matured for payment more slowly than was anticipated.
B.2.	(19,288)	It proved difficult to estimate how many of the exceptional number of new house grant applications received after the announcement of abolition of the scheme would mature for payment and how quickly they would come to maturity. Activity under the disabled persons grant scheme continues to be more buoyant than projected, and this is reflected in the level of recoupment of expenditure to local authorities.
B.4.	(162)	This scheme is administered at arms length from the Department by local authorities and voluntary bodies. For this reason projected expenditure can be difficult to estimate.
C.5.	241	The costs arising from the EUMETSAT programme are not finally determined until after the spending estimates have been published.

D.1.	(30,000)	Extra funds were required by local authorities to meet additional pay costs arising under Benchmarking, Parallel Benchmarking and Sustaining Progress.
D.2.	(2,489)	Benign weather conditions in Summer 2003 allowed local authorities to make greater progress in improving and maintaining non-national roads than had been anticipated.
E.1.	814	Progress on the acquisition of new headquarters for the Heritage Council was slower than anticipated.
E.3.	(251)	Unlike previous years, it was decided to account for the payment to the Trustees of Muckross House in respect of income from admission charges from this subhead.
E.4.	(177)	Increased visitor numbers and ancillary expenditure on Heritage Cards gave rise to higher expenditure than had been anticipated.
E.5.	63	Expenditure on promotion of European Heritage Days in September 2003 was less than anticipated.
E.6.	4,009	Acquisition of additional property for use in connection with national parks did not proceed as quickly as anticipated.
E.7.	(10,314)	Expenditure on a number of capital projects - especially the renovation of the Palm House in the Botanic Gardens - was greater than anticipated, as was expenditure on essential maintenance works at different sites for health and safety reasons.
E.8.	4,554	Factors arising from the mid-term review of the National Development Plan inhibited spending on this subhead.
E.9.	227	The interdepartmental committee to co-ordinate the implementation of the action programmes in the "Action on Architectural Report" has yet to be established.
E.10.	193	Activity under the scheme was slightly less than anticipated, and this was reflected in claims maturing for payment from local authorities.
F.1.	(1,000)	Acquisition by local authorities of new fire brigade appliances proceeded more quickly than anticipated, reflecting improvements in delivery times by coachbuilders.
F.2.	(1,212)	The programme of construction and renovation of public libraries proceeded slightly more quickly than anticipated.
F.3.	23	Recoupment claims from local authorities were slower than anticipated.
F.4.	137	Recoupment claims from local authorities, which are dependant on legal settlements, were less than anticipated.
F.8.	(31)	Increased expenditure was due to introduction of a new competition "City Neighbourhoods" and acquisition and implementation of a new database for the Tidy Towns Competition.
F.9.	(295)	Expenditure was higher than anticipated to make good underspend on this programme in previous years.
F.10.	6,586	As the Tribunal made no award for costs of parties represented before it, a special provision included in the subhead for this purpose was not utilised.
F.11.	(62)	The excess arose as a result of higher than expected costs on the launch of the National Spatial Strategy.
F.12.	1,543	Savings arose mainly due to slower than anticipated progress on the Cork Millenium Cornmarket Street footbridge project.
F.13.	190	This subhead embraces a number of relatively small programmes. Expenditure on preliminary work on the Irish ISPAT site more than offset savings arising on other subhead items.

9 APPROPRIATIONS-IN-AID	Estimated	Realised
	€	€
1. Fees payable by Local Authorities, etc., for audit of their accounts	1,675,000	1,773,123
2. Inspection fees in respect of the scheme of structural guarantees for new houses	1,368,000	2,386,183
3. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	575,000	575,000
4. Receipts from Temple Bar Renewal Ltd.	1,000	1,339
5. Receipt from the Local Government Fund	11,647,000	12,623,585
6. Receipt from EU for FEOGA village renewal programme	1,000	-
7. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	1,000	-
8. MET Éireann Receipts	8,200,000	8,116,519
9. Recoupment for seconded staff	250,000	74,324
10. Rents (including receipts from lettings of fishing rights, etc.)	197,000	184,625
11. Services at visitor centres	832,000	966,531
12. Sales of Property	19,000	-
13. Charges at National Parks and Wildlife Sites	675,000	715,281
14. Charges at National Monuments and Historic Properties	3,694,000	5,511,912
15. Miscellaneous Receipts	<u>752,000</u>	<u>1,480,017</u>
Total	<u>29,887,000</u>	<u>34,408,439</u>

Explanation of Variations

- 1 Receipts were higher than expected due to the receipt of outstanding fees from previous years.
- 2 The number of houses registered under the Structural Guarantee Scheme was greater than anticipated.
- 4 Activity under this Subhead is now minimal and sporadic. It is, therefore, very difficult to anticipate how many applicants will finalise their agreements within the year.
- 5 The additional recoupment arises mainly from an underclaim in 2002.
- 6 Outstanding receipts from the Operational Programme for Local and Urban Development 1994-1999 will not become available until completion of closure of the Programme.
- 7 Outstanding receipts for PEACE 1 will not become available until completion of closure of the Programme has been approved by the EU.
- 9 Recoupment of the appropriations-in-aid element of costs was less than expected.
- 10 Income from rents was marginally lower than anticipated.
- 11 Income was higher than anticipated because of an increase in the Heritage Card price and an increase in the number of tickets sold.
- 12 No property sales were completed in 2003.
- 13 Income from charges at National Parks and Wildlife Sites was slightly higher than anticipated.
- 14 2003 estimates were overly conservative as these were based, in part, on 2002 outturn when income declined due to restrictions following the Foot & Mouth outbreak.
- 15 Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancelled and out of date payable orders and other miscellaneous receipts, which are difficult to estimate accurately, were greater than expected.

10 COMMITMENTS

(a) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads are €1.6 million and €2.4 billion respectively.

**(b) Multi-Annual Capital Commitments
(Projects Costing €12,697,380 million or more)**

1 Water/Sewerage Projects

Project	Cumulative Expenditure to 31-Dec-02 €000	Expenditure in 2003 €000	Subsequent Years €000
Arklow Main Drainage ¹	323	-	15,277
Arklow Water Supply Stage 3 ¹	215	-	15,685
Balbriggan-Skerries Sewerage ¹	4,808	183	17,510
Bohernabreena Spillways ¹	1,123	41	17,883
Buncrana Water Pollan Dam ¹	35,227	1,206	-
Carrick-on-Suir Sewerage ¹	12,413	126	3,187
Castlebar Environs Sewerage ¹	3,135	1,549	50,416
Clifden Sewerage Improvement ²	170	-	13,830
Clonmel Main Drainage ^{1,4}	14,291	700	2,509
Cork Main Drainage (Collection) ¹	101,889	14,270	63,841
Cork Main Drainage (Treatment Works) ¹	92,559	25,579	17,592
Courtown Riverchapel Sewerage ^{1,4}	15,613	2,597	1,790
Donegal Sewerage ^{1,4}	1,446	287	19,267
Drogheda Main Drainage ¹	70,597	1,953	1,094
Dublin Bay Project - North Fringe ¹	33,521	6,493	25,085
Dublin Bay Sewerage ¹	242,026	11,671	32,303
Dublin Reservoirs - Covering	227	1,104	50,669
Dublin Water Conservation	43,729	1,105	4,685
Dundalk Main Drainage	53,908	3,076	6,503
Dungarvan Sewerage ^{1,4}	1,763	4,507	23,831
Dun Laoghaire Main Drainage Contract 3 (Cohesion Planning & Construction) ³	23,964	49	1,232
Dunshaughlin Sewerage	1,072	7,000	17,328
East Meath Coastal Area Sewerage Scheme	9,115	4,753	1,332
East Meath RWSS-Supply to Navan	210	67	13,690
East Waterford Water ¹	18,275	1,230	195
Galway Main Drainage Treatment Works ¹	48,538	2,948	20,514
Gweedore Sewerage ¹	1,232	681	19,088
Kinsale Sewerage ²	285	-	17,115
Knock Sewerage Stage 1 ¹	4,949	7,308	3,938
Leixlip Sewerage ¹	19,684	4,244	2,761
Leixlip to Ballycoolen (3rd Rising Main) ²	572	8,998	13,430
Leixlip Water (Phase 2) ¹	21,499	2,470	500
Letterkenny Sewerage ^{1,4}	1,306	491	21,203
Limerick Main Drainage (Phase 1, 2 & 3) - Collection and Treatment ^{1,4}	168,464	35,482	20,054
Limerick Water (Phase 2) Clareville	2,155	213	17,948
Lough Mask Reg. Water Supply (Knock- Ballyhaunis) ^{1,4}	22,285	1,279	6,436
Lough Mourne - Development as a water source ²	668	-	37,332
Lucan Water	916	372	20,712
Midleton Sewerage ¹	17,467	5,699	2,180
Monaghan Water ¹	18,232	1,384	1,032

	Cumulative Expenditure to 31-Dec-02 €000	Expenditure in 2003 €000	Subsequent Years €000
Navan Sewerage ^{1,4}	29,070	147	1,074
North Leitrim Regional Water Supply ¹	8,516	4,813	1,671
Osberstown Sewerage ¹	21,179	5,478	383
Portlaoise Main Drainage Stage 3	718	2,716	19,497
Seven Grouped Villages Sewerage Schemes (Waterford) ²	434	39	42,551
Shanganagh Sewerage ^{1,4}	2,121	487	48,392
Sligo (Lough Gill) Regional Water Supply ¹	31,102	1,033	2,077
Sligo Main Drainage ^{1,4}	9,784	1,003	12,271
Swords Sewerage ¹	20,368	4,094	1,922
Thurles Regional Water Supply Stage 1 & 2 ²	510	253	33,237
Tralee Sewerage ²	11,984	29	1,108
Tramore Sewerage Scheme	1,214	-	17,603
Tuam Regional Water Supply (Stage 1) ^{1,4}	29,712	-	832
Tuam Regional Water Supply (Stage 3) ¹	15,548	1,267	1,061
Waterford Main Drainage - Collection ¹	17,659	288	1,319
Waterford Main Drainage - Treatment	2,923	410	27,575
Westport Sewerage (Excl. Advance Section) ¹	37,496	10,522	2,726
Wexford Main Drainage	54,369	13,806	7,825
Wicklow Town Sewerage - Construction	783	-	22,072
Youghal Main Drainage Scheme ¹	449	55	12,796

2 Housing Projects

Project	Cumulative Expenditure to 31-Dec-02 €000	Expenditure in 2003 €000	Subsequent Years €000
Regeneration of Ballymun Flats ¹	160,343	72,674	373,981
Inner City Dublin Flat Complexes ^{1,4}	41,621	14,105	108,044
Area Regeneration ^{1,4}	72,249	28,857	33,984
The Glen Phase 1 (Cork) ²	8,900	4,750	4,350

3 Heritage Project

Project	Cumulative Expenditure to 31-Dec-02 €000	Expenditure in 2003 €000	Subsequent Years €000
National Botanic Gardens (Reconstruction of Palm House)	4,185	10,515	2,010

4 Fire Services Project

Project	Cumulative Expenditure to 31-Dec-02 €000	Expenditure in 2003 €000	Subsequent Years €000
CAMP East ³	14,280	4,180	1,620

Notes:

1. Cost of project updated since 2002.
2. Excluded from 2002 account as the then estimated cost of the scheme was under €12.7m.
3. Omitted from 2002 account.
4. Cumulative expenditure to 31 December 2002 updated.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	592,675	319	22	17,118
Overtime and extra attendance	1,697,103	619	90	26,671
Shift and roster allowances	2,361,684	457	149	17,326
Miscellaneous	<u>182,316</u>	94	10	12,400
Total extra remuneration	<u>4,833,778</u>			

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

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1.193 million from the Vote for 2003 was included in the Estimate for 2004.

In addition to the amount expended from this Vote, a sum of €901,508 received from the Vote for Increases in Remuneration and Pensions (No 44), was spent on salaries, wages and allowances under Subheads A.1. (€885,769), A.9. (€10,638) and F.10. (€5,101).

A total of €300,068 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€226,520), the National Safety Council (€40,723) and the Rent Tribunal (€32,825).

Fifteen retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €217,426.

In addition to voted moneys, sponsorship and entry fees totalling €237,608 were also expended on the Tidy Towns Competition.

A total of €102,854 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

In addition to the amount expended under Subheads A.1., A.2., A.3., A.5. and A.7. a sum of €92,315 was received from the Change Management Fund, Subhead M. of the Finance Vote.

In addition to the amount expended under Subhead A.8, a sum of €2,312,914 was received from the Information Society Fund, Subhead P., of the Finance Vote.

A total of €77,628 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work, (Department of Finance delegated sanction of August 1991).

Sums totalling €78,206 were paid in settlement of claims for personal injuries on State property (Department of Finance delegated sanction of August 1991).

Up to 31 December 2003 Housing Grants totalling €301,992 (€12,170 in 2003) were paid to applicants under Section 38 of the Housing Act, 1966, with the sanction of the Minister for Finance (S.74/27/85).

13 EU FUNDING

The outturn shown in Subheads C.1., D.2., F.7. and F.9. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

The outturn shown in Subhead C.1. includes payments in respect of activities co-financed by the EU Cohesion Fund.

The outturn shown in Subhead F.9. includes payments in respect of activities co-financed under FEOGA.

The EPA received €14,325 (Travel Refunds), €43,690 (Topic Centre on Waste) and €23,500 (EU Regional Environmental Statistics) from the EU.

14 COMMISSIONS AND INQUIRIES ETC.

The Cumulative expenditure in respect of Commissions etc. to 31 December 2003 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2003 €	Cumulative Expenditure to 31-Dec-03 €
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	6,752,774	30,445,185

15 NATIONAL LOTTERY FUNDING

Task Force on Special Housing Aid for the Elderly
Account of the Receipts & Payments in the year ended 31 December 2003 €

Balance at 1 January 2003	-
B.3. Task Force on Special Housing Aid for the Elderly	11,536,000
Expenditure	<u>11,536,000</u>
Balance at 31st December 2003	-

Schedule - Task Force on Special Housing Aid for Elderly - Payments in the year ended 31 December 2003

Payee	
Health Boards	€
Eastern	1,820,000
Midland	835,000
Mid-Western	1,530,000
North-Eastern	1,284,000
North-Western	1,138,000
South-Eastern	1,284,000
Southern	1,055,000
Western	<u>2,590,000</u>
Total	<u>11,536,000</u>

Grant for the Heritage Council
Account of Receipts and Payments in the year ended 31 December 2003 €

Balance at 1 January 2003	-
E.2. Heritage Council	7,048,000
Expenditure	<u>7,048,000</u>
Balance at 31 December 2003	-

Communal Facilities in Voluntary Housing Schemes
Account of Receipts and Payments in the year ended 31 December 2003 €

Balance at 1 January 2003	-
B.4. Communal Facilities in Voluntary Housing Schemes	1,900,000
Expenditure	<u>1,900,000</u>
Balance at 31st December 2003	-

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2003

Local Authority	Project	Amount
<i>County Councils</i>		€
Cavan	Masonic Havens Ltd., St. John's Close, Virginia	150,801
	Respond, Bunnoe, Lisboduff, Cootehill	43,199
Clare	Kilmaley Voluntary Housing Association, Kilmaley	41,857
Cork	Coiste Tithe Uibh Laoire Teoranta Ltd., Kilmore, Ballingearry	17,400
	Ballincollig Senior Citizens Club Ltd., Westgate, Ballincollig	48,145
Donegal	Respond, Raphoe	90,876

Galway	Tearmann Eanna Teo, An Tulach, Baile na Habhann, Inverin Respond, Inismor, Aran Island	160,766 21,338
Kerry	Kerry Parents and Friends of the Mentally Handicapped, Kilbannivane, Castleisland Rathmore Social Action Group, Rathmore	48,885 11,600
Laois	Sue Ryder Foundation (Ireland) Ltd., Kilminchy, Portlaoise	406,000
Limerick	Dromcollogher Comm. Housing Association, Coolaboy, Buttevant Road, Dromcollogher	46,400
Mayo	Tithe Cois Tra (Lacken Housing Association) Ltd, Castlelacken, Carrowmore, Lacken Society of St. Vincent De Paul, Park Road, Swinford	34,800 79,994
Monaghan	Broomfield Housing Company Ltd., Churchview, Taplagh, Broomfield, Castleblaney Respond, Convent Lands, Carrickmacross Lisdoonan and District Housing Association Ltd., Lisdoonan	10,280 41,819 81,200
Roscommon	Tulsk Voluntary Housing Association Ltd., Corbally, Tulsk	22,855
Sligo	CLUID, Enniscrone	52,856
South Tipperary	F.H.I.S.T. Voluntary Housing Association Ltd., Hillside Close, Burgagery West, Clonmel	75,400
City Councils		
Cork	Sacred Heart Missionary Education Trust, Western Road	53,329
Dublin	Salvation Army (Republic of Ireland), Longford Street Little	355,600
Waterford	Cheshire Foundation of Ireland, John's Hill	<u>4,600</u>
	Total	<u>1,900,000</u>

16 STOCKS

Stocks at 31 December 2003 comprise:	€000
Other (includes consumables in local depots)	719
Stationery	238
IT Consumables	65
Cleaning Materials	38
Meteorological consumables	<u>5</u>
	<u>1,065</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	1,720
Pay Related Social Insurance	732
Withholding Tax	651
Value Added Tax	241
Pension Contributions	<u>210</u>
	<u>3,554</u>

18 ENHANCING INTERNAL CONTROL

A standard format statement on internal financial controls for the year ended 31 December 2003 has been submitted with this account.

The following actions have been taken, or are planned, with a view to improving the system of internal financial controls within the Department of the Environment, Heritage and Local Government. These actions relate to staff training, risk management, security of information and communications technologies and continuing review of financial/administrative controls.

The Performance Management and Development System (PMDS) is used to identify training needs generally, including accounting or other financial training. Mechanisms are also available within the PMDS to check that the training has been provided. The Department has recently installed a new accounting and financial management system, and intensive, and extensive, training has been provided to staff in this context. This training programme is continuing.

Following receipt recently of guidance prepared centrally in relation to risk management, the Department is commencing a process to identify and manage the significant risks which face the organisation. Part of this process will seek to embed risk management considerations into the Department's normal management systems.

Substantial investment has recently been made, aimed at ensuring the security and resilience of the Departments information and communications technology systems. Clustered servers have been put in place with storage area networks (SAN) to provide resilience and ensure that business continuity can be achieved. Corporate backup systems have been put in place with backup material held on different media. Backup tapes are held off site in a secure environment. Up to date fire walling and virus protection is in place to protect against hackers and virus attacks. Servers are held in secure environments and are protected by uninterruptible power supplies. A disaster recovery site has been set up for the motor tax, driving licence and penalty points system; this site can support the business should the main site in Shannon cease to function.

Software applications are endowed with various levels of password protection to promote access to data by authorised users only. Financial systems have additional separate layers of user identification and passwords as well as system time-outs. The data owners control access to these systems.

Security is reviewed periodically with third party companies employed to stress test existing security systems such as fire walling and virus detection.

Finally, the Department's overall management and audit structures, including internal audit and the Audit Committee, provide for continuing review of financial/administrative controls.

NIALL CALLAN

Accounting Officer

Department of the Environment, Heritage and Local Government

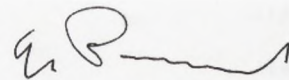
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Environment, Heritage and Local Government. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 8 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Oifig an Aire Comhshaoil, Oidhreacht agus Rialtais Áitiúil le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 8 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste

13 Meán Fómhair 2004

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by that Office and for payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	46,679	44,888	-
A.2. TRAVEL AND SUBSISTENCE	2,794	2,494	28
A.3. INCIDENTAL EXPENSES	1,937	1,957	17
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,237	2,734	183
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	7,866	7,442	(362)
A.6. OFFICE PREMISES EXPENSES	3,354	3,401	(1,141)
A.7. CONSULTANCY SERVICES	350	165	7
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (NATIONAL LOTTERY FUNDED)	800	800	-
B.2. TRANSPORT SERVICES	97,750	101,733	6,980
B.3. INTERNATIONAL ACTIVITIES	3,362	2,492	(6)
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,415	1,855	-
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	16,477	16,753	1
B.6. IN CAREER DEVELOPMENT	19,000	19,097	-
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	2,870	2,858	141
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	3,323	3,150	-
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (NATIONAL LOTTERY FUNDED)	27,123	27,121	-
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (NATIONAL LOTTERY FUNDED)	1,185	1,177	-
B.11. PUBLICATIONS IN IRISH (NATIONAL LOTTERY FUNDED)	66	66	(60)
B.12. INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN - GENERAL EXPENSES (GRANT-IN-AID)	1,985	1,985	-
B.13. ROYAL IRISH ACADEMY OF MUSIC - GENERAL EXPENSES (GRANT-IN-AID)	2,563	2,563	-
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (NATIONAL LOTTERY FUNDED)	291	272	-
B.15. EUROPEAN SCHOOLS	83	76	-
B.16. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE	503	503	-
B.17. MISCELLANEOUS	14,046	12,750	(2,508)
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES - ACTIVITIES	7,700	7,698	-
B.19. COMMISSION ON CHILD ABUSE	5,057	4,873	(55)

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
B.20. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES - CAPITAL		6,223	6,215	-
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		14,430	13,408	190
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		13,421	8,881	-
B.23. NATIONAL EDUCATION WELFARE BOARD		5,400	6,119	-
B.24. RESIDENTIAL INSTITUTIONS REDRESS				
<i>Original</i>	5,078			
<i>Supplementary</i>	<u>1</u>	5,079	4,323	94
B.25. SPECIAL EDUCATION COUNCIL		4,083	782	(350)
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS		689,127	706,109	-
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		174	110	61
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		50	1,103	-
C.4. GRANTS TOWARDS CLERICAL ASSISTANCE IN NATIONAL SCHOOLS		1,675	1,514	-
C.5. GRANTS TOWARDS THE EMPLOYMENT OF CARETAKERS IN NATIONAL SCHOOLS		1,079	913	-
C.6. OTHER GRANTS AND SERVICES		29,084	32,031	780
C.7. LIBRARY GRANTS		-	-	-
C.8. SPECIAL NEEDS ASSISTANTS IN NATIONAL SCHOOLS		56,990	56,070	-
C.9. CENTRES FOR YOUNG OFFENDERS		9,914	8,694	-
C.10. SPECIAL EDUCATIONAL PROJECTS		566	580	-
C.11. SUPERANNUATION, ETC., OF TEACHERS		131,144	129,605	-
C.12. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS		81,703	93,973	7,423
C.13. CAPITAL BUILDING AND EQUIPMENT COSTS OF CENTRES FOR YOUNG OFFENDERS		12,436	1,341	-
SECOND-LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SECONDARY TEACHERS - INCREMENTAL SALARY GRANT		398,647	356,283	-
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		30,915	50,328	-
D.3. GRANTS TOWARDS CLERICAL ASSISTANCE IN SECONDARY SCHOOLS		1,556	1,114	-
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS		74,139	82,659	-
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		127,546	133,174	-
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF STUDENT SPECIALIST COLLEGES AND STUDENT SUPPORT)		308,292	351,900	629
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES		52,129	55,337	-
D.8. MISCELLANEOUS POST-PRIMARY SERVICES		18,667	15,480	(40)
D.9. SPECIAL INITIATIVES ADULT EDUCATION		15,503	17,154	-
D.10. EXAMINATIONS		31,344	33,843	968
D.11. MISCELLANEOUS		3,124	2,901	-
D.12. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS		95,264	81,723	2,421
D.13. PUBLIC PRIVATE PARTNERSHIP COSTS		4,900	14,438	-

THIRD-LEVEL & FURTHER EDUCATION GRANTS & SERVICES		Estimate	Outturn	Closing
	€000	Provision €000	€000	Accruals €000
E.1. HIGHER EDUCATION GRANTS				
	<i>Original</i>	36,000		
	<i>Supplementary</i>	<u>12,000</u>	48,000	23,360
E.2. UNIVERSITY SCHOLARSHIPS, RESEARCH GRANTS AND FELLOWSHIPS		336	366	-
E.3. GRANTS TO VOCATIONAL EDUCATION COMMITTEES IN RESPECT OF SCHOLARSHIPS TO STUDENTS		7,900	12,195	-
E.4. GRANTS TO INSTITUTES OF TECHNOLOGY IN SUPPORT OF STUDENTS ON MLT/HTBS PROGRAMMES		37,159	35,072	-
E.5. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES		2,624	2,701	-
E.6. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)		301,353	299,799	-
E.7. GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		231,857	223,345	-
E.8. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY		6,955	6,851	-
E.9. TRAINING COLLEGES FOR TEACHERS OF HOME ECONOMICS		2,132	2,267	-
E.10. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)		5,062	4,818	-
E.11. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)		3,253	2,920	-
E.12. GRANTS IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		1,321	1,252	-
E.13. MISCELLANEOUS		2,195	797	-
E.14. GRANTS TO CERTAIN THIRD-LEVEL INSTITUTIONS		3,135	3,730	-
E.15. ALLEVIATION OF DISADVANTAGE		17,320	20,676	-
E.16. THIRD-LEVEL RESEARCH AND DEVELOPMENT ACTIVITIES		30,720	45,451	-
E.17. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		54,851	28,796	21
E.18. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)		28,140	10,962	-
E.19. OTHER CAPITAL PROJECTS		1,409	1,666	-
E.20. RESEARCH, TECHNOLOGY AND INNOVATION CAPITAL		<u>1,250</u>	<u>4,293</u>	-
	Gross Total			
	<i>Original</i>	3,272,391		
	<i>Supplementary</i>	<u>12,001</u>	3,284,392	3,270,325
				15,422
<i>Deduct :-</i>				
F. APPROPRIATIONS-IN-AID				
	<i>Original</i>	137,995		
	<i>Supplementary</i>	<u>(53,700)</u>	<u>84,295</u>	<u>121,389</u>
	Net Total			
	<i>Original</i>	3,134,396		
	<i>Supplementary</i>	<u>65,701</u>	<u>3,200,097</u>	<u>3,148,936</u>
				<u>(46,644)</u>
	SURPLUS TO BE SURRENDERED		€51,161,443	

The Statement of Accounting Policies and Principles and Notes 1 to 22 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 26 - Education and Science is compiled in accordance with the Statement of Accounting Policies and Principles.

Change from four Votes to a single Vote during 2003

Following consultation with the Public Accounts Committee the Education group of Votes were amalgamated into one single Vote with effect from the end of June 2003. For technical reasons the Votes for First-Level Education (27), Second-Level Education (28) and Third-Level Education (29) included an Estimates provision for the first six months of 2003 only. The Vote of the Office of the Minister for Education and Science (26) included the Estimate for that Office for the full year together with the Estimates on First-Level, Second-Level and Third-Level for the period July to December 2003.

The accounts for Education and Science have been presented in four separate Votes:

Vote 26 - Office of the Minister for Education and Science.

Vote 27 - First-Level Education.

Vote 28 - Second-Level and Further Education.

Vote 29 - Third-Level and Further Education.

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			3,148,936
Changes in Capital Assets			
Purchases Cash	(10,555)		
Disposals Cash	5		
Depreciation	2,474		
Loss on Disposals	<u>616</u>	(7,460)	
Assets under Development			
Cash Payments		(4,407)	
Changes in Net Current Assets			
Decrease in Closing Accruals		8,778	
Decrease in Stock		<u>406</u>	<u>(2,683)</u>
Direct Expenditure			3,146,253
Expenditure Borne Elsewhere			
Vote 27			933,368
Vote 28			953,684
Vote 29			647,832
Vote 6			60
Net Allied Services Expenditure			15,211
Notional Rents			<u>3,952</u>
Operating Cost			<u>5,700,360</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			26,312
Assets Under Development (Note 5)			<u>19,591</u>
			45,903
Current Assets			
Stocks (Note 19)		99	
Prepayments		4,925	
Recoupment of Overpayments		316	
Recoupment of Secondment Costs		382	
Loans Outstanding (Note 16)		80	
Pension Contributions		28	
Accrued Income		62,303	
Other Debit Balances:			
Sub-Accountants	150		
Salaries Recoupable	47		
EU Recoupable Expenditure	40		
Foras Teanga	92		
National Youth Conference	25		
Henrietta St. Project	139		
Miscellaneous	<u>67</u>	560	
PMG Balance and Cash	102,803		
Orders Outstanding	<u>(90,786)</u>	<u>12,017</u>	
Total Current Assets		<u>80,710</u>	
Less Current Liabilities			
Due to State (Note 20)		919	
Accrued Expenses		20,358	
Deferred Income		237	
Other Credit Balances:			
European School Days	22		
Local Drugs Task Force	189		
Central Bank	53		
Education through Sport	120		
Redress Board	45		
With-holding Tax	42		
Thedens Bequest	224		
Primary Buildings - Energy	300		
EFT Payments	32		
Exchequer Extra Receipts (Note 7)	1,925		
Re-check of Marks	413		
Registration Council	70		
Interreg Challenge	165		
Post-Primary Buildings - Colaiste Eoin & Iosagain	31		
Reid Bequest C Fund	38		
Miscellaneous	<u>35</u>	3,704	
FMS Unreconciled Amount		681	
Net Liability to the Exchequer (Note 6)		<u>8,192</u>	
Total Current Liabilities		<u>34,091</u>	
Net Current Assets			<u>46,619</u>
Net Assets			<u>92,522</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	8,710	19,273	6,954	34,937
Additions	6,275	3,420	916	10,611
Disposals	(248)	(198)	(8)	(454)
Assets transferred to the State Examinations Commission	-	(1,197)	-	(1,197)
Gross Assets at 31 December 2003	<u>14,737</u>	<u>21,298</u>	<u>7,862</u>	<u>43,897</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003	-	12,796	3,345	16,141
Depreciation for the year	-	1,795	679	2,474
Depreciation on Disposals	-	(180)	(5)	(185)
Depreciation on Assets transferred to the State Examinations Commission	-	(845)	-	(845)
Cumulative Depreciation at 31 December 2003	-	<u>13,566</u>	<u>4,019</u>	<u>17,585</u>
Net Assets at 31 December 2003	<u>14,737</u>	<u>7,732</u>	<u>3,843</u>	<u>26,312</u>

Notes

Assets previously accounted for under Votes 27, 28 and 29 in 2002 are accounted for in Vote 26 from 2003.

The opening balances for 2003 in respect of office equipment, furniture and fittings, and Land and Buildings have been adjusted to take account of revisions following the subsuming of the Department's four Votes into one Vote - Vote 26.

Following the establishment of the State Examinations Commission in March 2003 assets previously accounted for in the Second-Level Vote - Vote 28 have been transferred to the Commission's asset register with effect from commencement day.

The assets transferred represents furniture and equipment of the State Examinations Commission transferred with effect from March 2003.

FIRST-LEVEL

Fifteen (15) first-level sites are owned and controlled/managed by the Minister for Education and Science.

One hundred and nine (109) Gaelscoileanna, thirty-three (33) Multi-Denominational Schools, and four (4) Model Schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.

Five (5) Special Education Centres for Young Offenders which have their land and buildings owned by the Minister for Education and Science are controlled/managed by Boards of Management.

The total number of National Schools in operation on 31 December 2003, was three thousand one hundred and fifty (3,150). The majority of schools are denominational and are owned by the relevant diocesan authority.

SECOND-LEVEL

Ten (10) sites for second-level schools are owned and controlled/managed by the Minister for Education and Science.

Four hundred and ten (410) Secondary Schools are privately owned and two hundred and forty-seven (247) Vocational Schools are vested in Vocational Education Committees under the Vocational Act, 1930.

Seventy one (71) Community Schools and sixteen (16) Comprehensive Schools are owned by the Minister for Education and Science and are controlled/managed by Boards of Management.

THIRD-LEVEL

The land and buildings of one (1) third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) is owned by the Minister for Education and Science at 31 December 2003 and controlled/managed by the Board of Directors.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	Land and Buildings €000	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2003	5,447	9,754	39	15,240
Cash Payments for the Year	4,252	-	155	4,407
Transferred to Asset Register	-	-	(56)	(56)
Amounts carried forward at 31 December 2003	<u>9,699</u>	<u>9,754</u>	<u>138</u>	<u>19,591</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		51,161
Exchequer Grant Undrawn		<u>(42,969)</u>
Net Liability to the Exchequer		<u>8,192</u>
Represented by:		
Debtors		
Net PMG position and cash	12,017	
Debit Balances: Suspense	<u>560</u>	12,577
Creditors		
Credit Balances: Suspense		<u>(3,704)</u>
		<u>8,873</u>
FMS Unreconciled Amount	<u>(681)</u>	<u>8,192</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	€ 500
Recoupment of monies from Department of Health and Children	1,924,860

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	185	The saving arose because some projects did not commence.
B.3.	870	The saving was mainly related to slower than anticipated progress on North/South and International activities.
B.4.	560	The saving arose principally from lower than anticipated take up of the cultural agreements.
B.8.	173	The saving arose due to the non-draw down of funds by the Department of Social and Family Affairs. The subhead transferred to that Department in the 2004 Estimates.
B.14.	19	The saving arose due to certain organisations not requiring funds at year end.
B.17.	1,296	The saving arose mainly due to delays in the appointment of a Teaching Council and lower costs in certain reviews and evaluations.
B.21.	1,022	The saving was due to slower than anticipated progress in the roll out of the NEPS regional offices.
B.22.	4,540	The saving is mainly due to the payment of PLC assessment fees being made from Subhead D.9.
B.23.	(719)	The excess arose from once-off costs relating to the payment of an office lease for this new service.
B.24.	756	The saving arose due to lower than anticipated salary costs.
B.25.	3,301	The saving arose as the establishment of the National Council took place much later than had been anticipated in 2003.
C.2.	38	The saving arose from the late arrival of invoices for payment.
C.6.	(3,607)	The excess on this miscellaneous subhead relates principally to higher than anticipated costs related to the provision of temporary accommodation, settlement costs in relation to special education court cases, and legal fees/costs associated with the Department's legal team at the Commission to Inquire into Child Abuse.
C.9.	2,127	The saving is mainly due to certain costs of the Special Residential Services Board being met by the Department of Health and Children and a delay in the opening of a new unit in a detention centre.
C.13.	10,208	The saving was principally due to slower than anticipated progress on the new National Assessment and Remand Unit.
D.2.	(19,138)	The excess arose from the early payment of the second phase of the Schools Services Support Grant.
D.3.	488	The saving was mainly due to the retirement and career break of a number of clerical officers whose posts were replaced by including the schools in the scheme of additional capitation for secretarial services.
D.4.	(7,570)	The excess was due to higher than anticipated numbers of retirees and once-off costs arising from the change from pension warrants to payable orders.
D.8.	5,948	The saving arose due to a delay in establishing the National Adult Learning Council on a statutory basis, delays in progressing the adult learning database and slower than anticipated progress on the school completion project.
D.9.	(1,523)	The excess arose from payments under the Back to Education Initiative in the non-VEC sector being made from this subhead.
D.11.	690	The saving arises from in-service training costs being lower than anticipated.
D.13.	(10,212)	The excess was due to value added tax being charged on the unitary payments under the Public Private Partnership scheme.
E.2.	(51)	The excess arose mainly due to an increase in scholarship rates for 2003/04.
E.3.	(2,586)	The excess arose due to an increase in the grant rates and income limits for 2003/04 and difficulties in forecasting the number of scholarships awarded and renewed.
E.11.	388	The saving was mainly due to delays in filling posts.
E.13.	1,699	The saving arose due to expenditure being lower than anticipated on the Outreach Centres and the Irish Academy for the Performing Arts.
E.16.	(5,018)	The excess was mainly caused by expenditure in a number of areas being higher than anticipated when the estimates were forecast.
E.17.	35,095	The saving is due to a pause pending a review of Third-Level capital projects.
E.18.	23,562	The saving is due to a pause pending a review of Third-Level capital projects.
E.19.	1,534	The saving is due to a pause pending a review of Third-Level capital projects.

9 APPROPRIATIONS-IN-AID

			Estimated €	Realised €
F.1. Administration and Other Services Receipts				
1	EU Travel Receipts		1,000	4,496
2	Contributions from the EU for educational activities		58,000	91,176
3	Receipts from the European Social Fund	<i>Original</i>	1,468,000	
		<i>Supplementary</i>	(1,468,000)	4,470,501
4	Miscellaneous		38,000	266,781
5	Peace Programme		381,000	140,000
F.2. First Level Education Receipts				
1	Superannuation, etc., of National Teachers:			
	(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.		170,000	366,708
	(ii) Contributions to the Superannuation Schemes		53,390,000	54,333,097
	(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme		13,961,000	14,511,608
2	Contributions to pension scheme for non-teaching staff of Young Offenders (Subhead C.9.)		511,000	530,609
3	Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead C.4.)		120,000	124,952
4	Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		7,826,000	8,776,643
5	Handling charge involved in making certain deductions from Teachers' Salaries		443,000	499,011
6	Miscellaneous		148,000	1,644,329
F.3. Second Level & Further Education Receipts				
1	Superannuation, etc., to Secondary, Comprehensive and Community School Teachers:			
	(i) Contributions to Secondary Teachers' Superannuation Scheme		45,367,000	44,410,742
	(ii) Contributions to Spouses and Childrens' Pension Scheme		12,235,000	11,853,020
	(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme		33,000	53,486
2	Repeat Leaving Certificate course fees		177,000	129,646
3	Refund of portion of capital grants (Subhead D.12.)		29,000	8,539
4	Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead D.3.)		100,000	104,129
5	Receipts from the European Social Fund	<i>Original</i>	36,387,000	
		<i>Supplementary</i>	(36,387,000)	27,526,095
6	Contributions towards the building and equipping costs of community schools		100,000	-
7	Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		4,250,000	6,534,688
8	Handling charge involved in making certain deductions from Teachers' Salaries		315,000	441,878
9	Miscellaneous	<i>Original</i>	147,000	
		<i>Supplementary</i>	(26,000)	219,048
F.4. Third Level & Further Education Receipts				
1	Recovery of loans to Primary Teacher Training College students		5,000	-
2	Táilli Scrúdaithe don Ard Teastais agus Scrúdú Cáilíochta sa Ghaeilge		4,000	19,475
3	Receipts from the European Social Fund	<i>Original</i>	15,819,000	
		<i>Supplementary</i>	(15,819,000)	4,587,215
4	Miscellaneous		1,000	46,333
Total			139,784,000	181,694,205

NOTE

This table includes appropriations-in-aid collected during January to June under the Votes 27, 28 and 29. The amounts are as follows:

Vote 27 - First-Level Education - €28,809,925.

Vote 28 - Second-Level and Further Education - €30,440,416.

Vote 29 - Third-Level and Further Education - €54,007.

Explanation of Variations

F.1.

- 1.1. The surplus arises from the early receipt of funds for the Arion Programme.
- 1.2. The surplus arose due to receipts anticipated in 2004 being received in 2003.
- 1.3. The surplus is due to higher than anticipated receipts for 2003.
- 1.4. The surplus is due to miscellaneous receipts being ad hoc in nature and difficult to estimate.
- 1.5. The shortfall arises from delays in processing the first tranche of applications under the PEACE II Programme.

F.2.

- 2.1.1. The surplus is due to difficulties in forecasting the numbers and level of payments payable in 2003.
- 2.4. The surplus arises from the numbers on secondment being higher than anticipated.
- 2.5. The surplus is mainly due to an increase in the number of voluntary deductions being made.
- 2.6. The surplus is principally due to the sale of land and the recoupment of overpayments, cancellations and out of date payable orders and other miscellaneous receipts which are difficult to estimate.

F.3.

- 3.1.3. The surplus is mainly due to underestimation of the receipts payable.
- 3.2. The shortfall is due to the numbers eligible for repeat Leaving Certificate fees being lower than anticipated.
- 3.3. The shortfall arises from receipts due in 2003 not being lodged with the Department in 2003.
- 3.5. The surplus is due to difficulty in forecasting the receipt of European Social Fund payments.
- 3.6. The shortfall in local contributions arises from receipts due in 2003 not being paid in 2003.
- 3.7. The surplus arises from higher than anticipated recoupment of costs.
- 3.8. The surplus arose from an increase in handling charges payable arising from pay increases in 2003 and an increase in the numbers of teachers availing of deductions at source.
- 3.9. The surplus arises mainly from the recoupment of overpayments, cancellations and out of date payable orders and other miscellaneous receipts which are difficult to estimate.

F.4.

- 4.2. The surplus arose from higher than anticipated numbers of foreign trained primary teachers taking the Irish language examination.
- 4.3. The surplus was due to receipts being received in 2003 that had not been anticipated until 2004.
- 4.4. The surplus is due to miscellaneous receipts being ad hoc in nature and difficult to estimate.

10 COMMITMENTS

A. Global Commitments	€000
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	48
Grant subheads	4,579
B. Multi-Annual Capital Commitments	
1 Legally enforceable capital commitments:	Totals
	€000
Expenditure in 2003	427,918
Commitments to be met in subsequent years	610,878

Capital projects involving total expenditure of €6,348,690 or more

	Expenditure to 31 December 2002 €	Expenditure in 2003 €	Legally Enforceable commitments to be met in Subsequent Years €	Totals €
Subhead D.12.				
1	-	1,182,797	5,452,861	6,635,658
2	-	2,691,981	8,576,677	11,268,658
Subhead E.17.				
3	5,683,031	3,729,397	587,572	10,000,000
4	44,569,886	9,380	2,818,352	47,397,618
5	6,199,849	109,416	79,810	6,389,075
6	21,365,541	651,204	321,407	22,338,152
7	913,371	630,511	14,383,293	15,927,175
8	32,121,267	465,885	1,468,216	34,055,368
9	10,445,210	90,666	64,926	10,600,802
10	26,344,457	1,150,970	1,556,279	29,051,706
11	9,560,061	25,400	29,953	9,615,414
12	5,068,467	3,685,992	217,344	8,971,803
13	876,082	4,730,334	1,437,714	7,044,130
14	6,496,675	163,258	43,230	6,703,163
15	6,832,151	162,816	128,038	7,123,005
16	25,386,193	212,601	242,891	25,841,685
17	1,654,583	6,915,065	77,206	8,646,854
Subhead E.18.				
18	2,227,970	4,264,291	507,739	7,000,000
Subhead E.20.				
19	9,504,609	164,844	2,471,803	12,141,256
20	6,080,401	114,467	1,430,432	7,625,300
21	7,102,617	1,194,290	3,393,795	11,690,702
C. Public Private Partnership				
1	-	-	173,118,000	173,118,000
2	-	20,011,624	253,000,000	273,011,624

Notes:

- Expenditure on the projects is being met from Subhead E.17. of this Vote and from the Science and Technological Education (Investment) Fund.
- Expenditure on the projects is being met from Subhead E.20. of this Vote and from the Science and Technological Education (Investment) Fund.
- Expenditure on the projects is being met from Subhead D.13. of the Vote. Total commitments under PPP projects amount to unitary payments of an average of €17.4 million per annum for contracts that last 25 years.

Note on PPP's

Each project is determined by the contract agreed. For example, the unitary payment for the National Maritime College (NMC) begins at €8.5 million but starts to reduce substantially in the later years eventually falling to around €4 million near the end of the concession period. The combined annual costs of the two projects (School bundle and the NMC) have been averaged over the twenty years.

It should also be noted that the schools PPP has about 23 years left in the contract whereas the National Maritime College only starts its twenty-five year contract in October 2004.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Total Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	314,611	201	11	11,834
Overtime and extra attendance	1,217,831	588	48	31,142
Shift/roster allowances	41,915	3	3	14,460
Miscellaneous	<u>86,465</u>	117	2	13,345
Total extra remuneration	<u>1,660,822</u>			

Note: Certain individuals received payments in more than one category.

12 MISCELLANEOUS ITEMS

There is a carryover of €2,800,000 from 2003 to 2004 under the terms of the Administrative Budget Agreement.

Legal costs of €37,395 were paid under Subhead C.9. in respect of claims involving resident pupils of Young Offender Centres. Fees totalling €1,624 were paid in these cases and compensation of €62,500 was paid in two of these cases (S18/28/76, S18/7/00 and Department of Finance ref 27-01-2004).

Expenditure under Subhead C.9. included legal costs of €85,388 arising from compensation claims by 8 staff members of Young Offenders Centres for injuries received while on duty. Compensation of €63,850 was paid in two of these cases and in one other case and fees of €7,501 were paid in respect of one of the compensation cases, two of the legal cost cases and in 10 other cases (S18/28/76, S18/9/92 and S18/28/76 (Part I)).

Expenditure under Subhead C.9. included legal costs of €23,536 arising from three compensation claims from third parties arising from incidents related to Centres for Young Offenders. Compensation of €53,511 was paid in two of these cases and fees of €449 were paid in respect of the compensation cases (S18/28/76, S18/28/76 (Part I) and Department of Finance ref 27-01-2004).

Expenditure under Subhead C.6. included costs of €342,453 arising from placement cases relating to Young Offenders Centres (S18/9/92, Department of Finance refs 27-11-03, 02-12-03, BF1132/00, BF4811/99, and S18/28/76).

Expenditure under Subhead C.6. included legal costs of €30,711 arising from settlement of a claim of a former resident of an industrial school. Settlement costs of €180,000 were paid in 2002 (S18/5/99).

Expenditure under Subhead C.6. included €429,425 in settlement of 15 cases relating to children with special education needs. Legal costs of €403,999 were incurred in 20 other cases (S18/9/92).

Expenditure under Subhead C.6. included legal costs of €3,188,520 in respect of 13 cases relating to children with special education needs. Settlements of €232,989 were paid in three of these cases and one other case (S18/2/50, S18/9/92, S18/9/92 (Part II), S18/9/92 (Part VI) and S18/2/50 (Part VII)).

Expenditure under Subhead D.5. included an amount of €236,587 in legal costs arising from 15 compensation claims for accidents in Community and Comprehensive schools. Damages of €183,930 were paid in 7 of these cases and in 2 other cases (S18/35/78).

Expenditure under Subhead D.5. included €119,630 paid to the State Claims Agency as settlements in 11 cases, medical fees in respect of 30 cases and legal fees in respect of 23 cases were also paid to the Agency (S18/35/78).

Expenditure under Subhead D.11. included €155,222 in respect of settlement of five cases relating to students with special needs. Costs of €22,183 were paid in one of these cases (S18/9/92).

A sum amounting to €60,000 was received from Vote 6 Office of the Minister for Finance and expended to the value shown on the subhead:

	€
Subhead E.16.	60,000

Section 23 of the Residential Institutions Redress Act 2002 provided for the establishment of a Special Account to be funded from "moneys provided by the Oireachtas" and by "a person, with the consent of the Minister (for Education and Science) and the Minister for Finance".

Monies from the Special Account, which are provided by the Oireachtas, are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The other source of funding for the Special Account comes from monies contributed under the terms of the Indemnity Agreement between the State and the contributing congregations. The first schedule of this Agreement contains a list of the contributing congregations.

The accounts are subject to audit by the Comptroller and Auditor General.

13 EU FUNDING

The amount of €36,583,811 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure from the following subheads of the Office of the Minister for Education and Science:
Subheads A.1., B.5., B.22., D.1., D.6., D.8., D.9., E.4., E.6. and E.15.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions, etc., to 31 December 2003 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2003	Cumulative
			Expenditure to 31 December 2003
		€	€
Commission to Inquire into Child Abuse	1999	4,872,894	12,435,290
New Schools Advisory Committee	2002	12,764	12,764
Commission on School Accommodation	1996	299,749	2,072,045
Steering Committee for the Irish Academy for the Performing Arts	2000	3,900	91,985

During 2003 expenditure of €12,764 accounted for under the Commission on School Accommodation was appropriate to the New Schools Advisory Committee.

15 CONTINGENT LIABILITY

In addition there will be further payments associated with the Redress Board and with the Commission to Inquire into Child Abuse. The amounts involved cannot be determined at this point.

16 STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead F.3.3.)

Period	Amounts of	Repayments	
	Loans Issued	Principal	Interest
	€	€	€
From 1 April 1968 to 31 December 2002	3,210,039	3,125,522	3,576,455
Year ended 31 December 2003	-	4,906	3,633
Total	<u>3,210,039</u>	<u>3,130,428</u>	<u>3,580,088</u>
Total Amounts of Loans Issued	3,210,039		
Total Amount of Principal Repaid	(3,130,428)		
Principal Outstanding		<u>79,611</u>	

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS

	Securities €	Cash €
Cash for Investment Balance on 1 January 2003	-	-
Securities Balance on 1 January 2003	1,194,414	-
Transferred to Income Account	-	(71,345)
Securities Redeemed	(69,107)	71,345
Securities Bought	-	-
Balances on 31 December 2003	<u>1,125,307</u>	<u>-</u>

Receipts and Payments Account for the Year Ended 31 December 2003

	€
Balances on 1 January 2003	177,851
Receipts	135,535
Payments	<u>(249,934)</u>
Balances on 31 December 2003	<u>63,452</u>

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31 December 2003, in respect of Capital and Income

Capital Account

	Securities €	Cash €
Cash Balance on 1 January 2003	-	-
Securities Balance on 1 January 2003	44,015	-
Securities Redeemed	-	-
Transferred to Income Account	-	-
Purchase of Securities	-	-
Balances on 31 December 2003	<u>44,015</u>	<u>-</u>

Income Account

Balances on 1 January 2003	49,805
Dividends Received	2,755
Miscellaneous Receipts	75,859
Miscellaneous Payments	<u>(58,146)</u>
Balances on 31 December 2003	<u>70,273</u>

GRANT-IN-AID FUNDS 2003

	€	€
Subhead B.1. - Fund for General Expenses of Adult Education Organisations (National Lottery Funded) (a)		800,000
Subhead B.8. & B.9. - Fund for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities		
National Lottery (a)	27,120,721	
Exchequer (b)	<u>3,149,526</u>	30,270,247
Subhead B.14. - Fund for General Expenses of Cultural, Scientific, and Educational Organisations (National Lottery Funded) (a)		272,100
Subhead B.16. - Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre (Exchequer Funded) (b)		<u>503,000</u>
		<u>31,845,347</u>

- (a) Analysis of payments fund from National Lottery is included in Note 18
- (b) A sum of €3,652,526 from the grant-in-aid was not funded from National Lottery. Analysis of payments making up this amount is included below

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities not funded from the National Lottery

	€
Boys' Brigade	15,860
Girls' Friendly Society	30,434
Irish Methodist Youth Department	21,630
Presbyterian Youth	54,076
City of Dublin VEC	1,823,006
County Dublin VEC	465,321
Dun Laoghaire VEC	327,364
Limerick Youth Service	411,835
TOTAL	<u>3,149,526</u>

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre

	€
Advisory Council for English Language Schools	214,000
International Education Board of Ireland	<u>289,000</u>
	<u>503,000</u>

18 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds

Payments in the year ended 31 December 2003

	€
Payments:	
General expenses of Youth Organisations and other Expenditure in Relation to Youth Activities	27,120,721
Cultural Activities	272,100
Irish Language	1,242,613
Expenses of Adult Education Organisations	<u>800,000</u>
	<u>29,435,434</u>

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities

	€
Grants to Youth Organisations (Schedule A)	9,764,910
Other Projects Under Disadvantaged Youth (Schedule B)	199,108
Special Project for Youth Schemes	12,304,972
Youth Information Centres	1,618,855
Gaisce - President's Award Scheme	580,000
Youth Exchange Bureau (Leargas)	413,573
Local Voluntary Youth Councils	71,500
Local Youth Club Grants Scheme	1,270,000
Co-operation Ireland	57,767
Causeway	85,923
Youth Card/USIT	4,490
Miscellaneous - Youth Information	10,295
Little Red Kettle Project	15,000
National Youth Health Programme	75,765
National Youth Arts Programme	32,110
National Youth Work Development Plan	5,735
National Youth Work Advisory Committee	10,460
ICTU Officer	18,888
Maynooth Diploma Course	105,000
North/South Project Officer	12,707
Miscellaneous	5,517
Bray Youth Information Centre	7,000
National Association of Travellers Centres	17,000
Roscrea 2000 Youth Project	15,000
National Youth Council of Ireland	57,000
ID Limerick (production of a film)	3,000
Impact assessment of EU Youth Programme	58,322
Youth Work Act	5,000
Council of Europe English Language Course	37,000
Ogras	12,000

Department of Education and Science**Vote 26**

National Association of Youth Drama	8,500
City of Cork Youth Encounter Project	8,000
EU Presidency Officer NYCI	6,000
Catholic Youth Care	80,000
Pavee Point Youth Group	10,000
Child Protection Guidelines training	80,000
Child Protection Guidelines Printing costs	852
Foróige	33,472
Experiment in International Living	<u>20,000</u>

Total 27,120,721

Cultural Activities €

Cultural Organisations (Schedule C) 272,100

Irish Language €

Publications in Irish 1,176,613

Courses in Irish 66,000

Total 1,242,613

Expenses of Adult Education Organisations €

Aontas 402,000

Irish Countrywomen's Association 23,000

National Adult Literacy Agency 281,000

People's College 94,000

Total 800,000

Schedule A

Grants to Youth Organisations €

An Óige 195,497

Scouting Ireland (CSI) 506,825

Catholic Guides of Ireland 279,309

Catholic Youth Care 920,245

Church of Ireland Youth Department 192,442

Comhthreanáil na nOgeagrais Gaeilge 15,155

Confederation of Peace Corps 82,817

ECO - UNESCO Club 131,380

Feachtas 105,962

Federation of Irish Scout Associations 13,684

Foróige 1,821,952

Girls' Brigade 46,896

Athlone Community Services Council 39,884

Irish Girl Guides 399,675

Junior Chamber Ireland 18,351

Macra Na Feirme 483,858

National Association for Youth Drama 107,936

National Federation of Archery Clubs 57,877

National Youth Council of Ireland 549,797

National Youth Federation 2,130,265

No Name Club 111,458

Ogra, Chorcaí 591,275

Ogras 200,651

Order of Malta Cadet Corps 51,253

Scout Association of Ireland 401,168

Voluntary Services International 87,387

Young Christian Workers 102,239

YMCA 119,672

Total 9,764,910

Schedule B

Disadvantaged Youth

City of Dublin Youth Board - Annual Grant	105,372
Ronanstown Initiative	12,500
Sheelin Project, Co. Cavan VEC	10,782
Foróige Officer, North Co. Dublin	41,489
Foróige Officer, Co. Donegal VEC	<u>28,965</u>
Total	<u>199,108</u>

Schedule C

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific, and Educational Organisations

Cumann Béaloideas Éireann	28,000
Cumann Scoildrámaíochta	12,700
Foras Éireann	14,000
Irish Film Institute	127,000
National Youth Orchestra of Ireland	10,800
School Recital Scheme	5,100
Slógadh	44,500
Feis Maitiu	<u>30,000</u>
Artane School of Music	<u>272,100</u>
Total	<u>272,100</u>

19 STOCKS

Stocks at 31 December 2003 comprise:

	€000
Stationery, Manuals, etc.	50
IT Consumables, etc.	<u>49</u>
	<u>99</u>

20 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:

	€000
Withholding Tax	228
PAYE/PRSI	531
Pensions	<u>60</u>
	<u>919</u>

21 COMPOSITE TABLE OF FULL YEAR EXPENDITURE FOR VOTES 26, 27, 28 AND 29 OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

The table consolidates the estimates provision and the expenditure accounted for in 2003 in Vote 26 - Office of the Minister for Education and Science, Vote 27 - First-Level Education, Vote 28 - Second-Level and Further Education, and Vote 29 - Third-Level and Further Education. The estimates provisions in Votes 27 to 29 were exhausted as part of the amalgamation process. Consequently, there is no surrender in respect of these Votes. All notes normally associated with the amalgamated votes are presented with Vote 26 - Office of the Minister for Education and Science.

Service	Estimate Provision €000	Outturn €000
ADMINISTRATION		
A.1. SALARIES, WAGES AND ALLOWANCES	46,679	44,888
A.2. TRAVEL AND SUBSISTENCE	2,794	2,494
A.3. INCIDENTAL EXPENSES	1,937	1,957
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,237	2,734
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	7,866	7,442
A.6. OFFICE PREMISES EXPENSES	3,354	3,401
A.7. CONSULTANCY SERVICES	350	165
OTHER SERVICES		
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (NATIONAL LOTTERY FUNDED)	800	800
B.2. TRANSPORT SERVICES	97,750	101,733
B.3. INTERNATIONAL ACTIVITIES	3,362	2,492
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,415	1,855
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	16,477	16,753
B.6. IN CAREER DEVELOPMENT	19,000	19,097
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	2,870	2,858
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	3,323	3,150
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (NATIONAL LOTTERY FUNDED)	27,123	27,121
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (NATIONAL LOTTERY FUNDED)	1,185	1,177
B.11. PUBLICATIONS IN IRISH (NATIONAL LOTTERY FUNDED)	66	66
B.12. INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN - GENERAL EXPENSES (GRANT-IN-AID)	1,985	1,985
B.13. ROYAL IRISH ACADEMY OF MUSIC - GENERAL EXPENSES (GRANT-IN-AID)	2,563	2,563
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (NATIONAL LOTTERY FUNDED)	291	272
B.15. EUROPEAN SCHOOLS	83	76
B.16. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE	503	503
B.17. MISCELLANEOUS	14,046	12,750
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES - ACTIVITIES	7,700	7,698
B.19. COMMISSION ON CHILD ABUSE	5,057	4,873

Service	€000	Estimate Provision €000	Outturn €000
B.20. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES - CAPITAL		6,223	6,215
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		14,430	13,408
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		13,421	8,881
B.23. NATIONAL EDUCATION WELFARE BOARD		5,400	6,119
B.24. RESIDENTIAL INSTITUTIONS REDRESS			
<i>Original</i>	5,078		
<i>Supplementary</i>	<u>1</u>	5,079	4,323
B.25. SPECIAL EDUCATION COUNCIL		4,083	782

FIRST-LEVEL EDUCATION GRANTS & SERVICES

C.1. SALARIES, ETC., OF TEACHERS		1,257,157	1,286,440
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		294	256
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		111,448	108,903
C.4. GRANTS TOWARDS CLERICAL ASSISTANCE IN NATIONAL SCHOOLS		6,736	6,480
C.5. GRANTS TOWARDS THE EMPLOYMENT OF CARETAKERS IN NATIONAL SCHOOLS		5,079	4,847
C.6. OTHER GRANTS AND SERVICES		51,453	55,060
C.7. LIBRARY GRANTS		1,500	1,500
C.8. SPECIAL NEEDS ASSISTANTS IN NATIONAL SCHOOLS		103,611	103,556
C.9. CENTRES FOR YOUNG OFFENDERS		26,414	24,287
C.10. SPECIAL EDUCATIONAL PROJECTS		1,162	1,173
C.11. SUPERANNUATION, ETC., OF TEACHERS		227,945	222,589
C.12. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS		167,703	175,441
C.13. CAPITAL BUILDING AND EQUIPMENT COSTS OF CENTRES FOR YOUNG OFFENDERS		14,897	4,689

SECOND-LEVEL & FURTHER EDUCATION GRANTS & SERVICES

D.1. SECONDARY TEACHERS - INCREMENTAL SALARY GRANT		731,349	719,441
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		85,017	104,155
D.3. GRANTS TOWARDS CLERICAL ASSISTANCE IN SECONDARY SCHOOLS		5,594	5,106
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS		123,927	131,497
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		238,599	246,702
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF STUDENT SPECIALIST COLLEGES AND STUDENT SUPPORT)		609,610	631,260
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES		70,108	73,055
D.8. MISCELLANEOUS POST-PRIMARY SERVICES		31,378	25,430
D.9. SPECIAL INITIATIVES ADULT EDUCATION		27,543	29,066
D.10. EXAMINATIONS		39,695	38,879
D.11. MISCELLANEOUS		5,024	4,334
D.12. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS		165,464	151,521
D.13. PUBLIC PRIVATE PARTNERSHIP COSTS		9,800	20,012

THIRD-LEVEL & FURTHER EDUCATION GRANTS & SERVICES		Estimate Provision €000	Outturn €000
E.1.	HIGHER EDUCATION GRANTS	€000	
	<i>Original</i>	70,000	
	<i>Supplementary</i>	<u>12,000</u>	
E.2.	UNIVERSITY SCHOLARSHIPS, RESEARCH GRANTS AND FELLOWSHIPS	82,000	78,954
E.3.	GRANTS TO VOCATIONAL EDUCATION COMMITTEES IN RESPECT OF SCHOLARSHIPS TO STUDENTS	958	1,009
E.4.	GRANTS TO INSTITUTES OF TECHNOLOGY IN SUPPORT OF STUDENTS ON MLT/HTBS PROGRAMMES	18,000	20,586
E.5.	AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES	69,368	70,448
E.6.	AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)	4,801	4,801
E.7.	GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE	628,775	628,775
E.8.	TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY	391,359	392,558
E.9.	TRAINING COLLEGES FOR TEACHERS OF HOME ECONOMICS	9,498	9,473
E.10.	DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)	4,714	4,497
E.11.	DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)	9,199	8,855
E.12.	GRANTS IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS	5,993	5,605
E.13.	MISCELLANEOUS	2,371	2,371
E.14.	GRANTS TO CERTAIN THIRD LEVEL INSTITUTIONS	2,745	1,046
E.15.	ALLEVIATION OF DISADVANTAGE	6,155	6,195
E.16.	THIRD LEVEL RESEARCH AND DEVELOPMENT ACTIVITIES	26,000	26,000
E.17.	BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE	48,870	53,888
E.18.	AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)	76,850	41,755
E.19.	OTHER CAPITAL PROJECTS	36,150	12,588
E.20.	RESEARCH, TECHNOLOGY AND INNOVATION CAPITAL	<u>3,500</u>	<u>1,966</u>
	Gross Total		
	<i>Original</i>	5,862,764	
	<i>Supplementary</i>	<u>12,001</u>	
	<i>Deduct :-</i>		
F.	APPROPRIATIONS-IN-AID		
	<i>Original</i>	193,484	
	<i>Supplementary</i>	<u>(53,700)</u>	
	Net Total		
	<i>Original</i>	5,669,280	
	<i>Supplementary</i>	<u>65,701</u>	
		<u>5,734,981</u>	<u>5,683,820</u>
	SURPLUS TO BE SURRENDERED	51,161,443	

22 ENHANCING INTERNAL CONTROL

As Accounting Officer I have signed the Statement of Internal Financial Control (SIFC).

In that regard and with specific reference to the SIFC the following steps have been taken, or are planned, with a view to enhancing the current system specifically with regard to staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

The Department's Training Unit provides access to, and encourages, staff to avail of training in a wide range of programmes, financial and otherwise. In addition, the Performance Management and Development System (PMDS) provides an annual opportunity for job holders and managers to assess objectives and identify appropriate skills and training needs that would contribute to enhanced performance. Major new initiatives, such as the introduction of a new Financial Management System in the Department during 2003, involved specific training and induction arrangements for staff. On-going training is also a feature where a need is identified or where staff have requested specific training.

I have begun the process of creating a Risk Management System which will identify the significant risks facing the Department and consider how to manage them. The process is at an early stage with an initial pilot phase envisaged, and I would anticipate a more complete process being in operation late this year, or early in 2005.

The Department's ICT systems incorporate industry standard security mechanisms. These comprise a firewall infrastructure providing a single managed point of access to the Internet, managed secure password-protected local and remote access to its Wide Area Network, Internet E-mail and Web Browsing content filtering. Anti-Virus software is centrally deployed automatically to each desktop ensuring the most up-to-date protection available. Major hardware servers are located in secure access controlled locations with uninterruptible power supplies in the case of power failure. It is planned to enhance the security of the Wide Area Network by the provision of an intruder detection system. All database services are located in secure access controlled locations. Contingency servers are also available. Access to data in these mission critical systems is restricted by a combination of passwords and role-based security. The use of this granular security model restricts users to data only pertinent to their specific job function.

The ongoing review of the system of internal financial control will be a key task of the new Audit Committee. In addition, the work plan of the Internal Audit Unit takes account of the recommendations of the Mullarkey report. In addition, the pivotal responsibility of line managers for day to day responsibilities for their systems of internal financial control has been emphasised and indeed 2003 began with a special seminar for all senior managers dealing with the need to focus on expenditure and accountability controls.

JOHN DENNEHY

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

31 March 2004

Certificate of the Comptroller and Auditor General

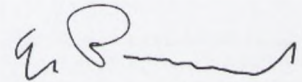
I have audited the Appropriation Account of the Vote for the Office of the Minister for Education and Science for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

The Department of Education and Science encountered difficulties with a new computerised accounting system and as a result was unable to determine the proper charge to the Vote for the purpose of establishing a correct surrender figure to the Exchequer – see Chapter 9.3 of the report for 2003 prepared by me pursuant to Section 3 of the Act. There were no audit procedures that I could adopt to confirm the accuracy of the amount to be surrendered to the Exchequer.

Otherwise I have obtained all the information and explanations I considered necessary for the purposes of my audit. Except for any adjustments that would have been made had I been able to obtain sufficient evidence concerning the amount to be surrendered to the Exchequer, in my opinion:

- proper books of account have been kept by the Department of Education and Science;
- the Appropriation Account is in agreement with the books of account; and
- the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.

Attention is drawn to Chapter 9 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhníú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Oideachais agus Eolaíochta le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasáíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasáíochta an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

Bhí deacrachtaí ag an Roinn Oideachais agus Eolaíochta le córas nua cuntasáíochta ríomhaireachta agus mar thoradh air sin ní raibh sí in ann an muirear ceart don Vóta a dhéanamh amach chun figiúr ceart a fháil le tabhairt suas don Stát-Chiste—feic Caibidil 9.3 den Tuarascáil le haghaidh 2003 arna ullmhú agam de bhua Alt 3 den Acht. Ní raibh aon nósanna imeachta ann go bhféadfainn feidhm a bhaint astu chun cruinneas an mhéid le tabhairt suas don Stát-Chiste a chinntiú.

Lasmuigh de sin tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam.

Seachas aon choigeartuithe a dhéanfaí dá mbeinn in ann fianaise dhóthanach a fháil maidir leis an méid le tabhairt suas don Stát-Chiste, i mo thuairimse:

- Bhí leabhair chearta chuntas coinnithe ag an Roinn Oideachais agus Eolaíochta;
- Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntas; agus
- Tugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

Tugtar aird ar Chaibidil 9 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

FIRST-LEVEL EDUCATION

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for First-Level Education.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A. SALARIES, ETC., OF TEACHERS	568,030	580,331	-
B. MODEL SCHOOLS - MISCELLANEOUS EXPENSES	120	146	-
C. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS	111,398	107,800	-
D. GRANTS TOWARDS CLERICAL ASSISTANCE IN NATIONAL SCHOOLS	5,061	4,966	-
E. GRANTS TOWARDS THE EMPLOYMENT OF CARETAKERS IN NATIONAL SCHOOLS	4,000	3,934	-
F.1. OTHER GRANTS AND SERVICES	22,369	23,029	-
F.2. LIBRARY GRANTS	1,500	1,500	-
G. SPECIAL NEEDS ASSISTANTS IN NATIONAL SCHOOLS	46,621	47,486	-
H. CENTRES FOR YOUNG OFFENDERS	16,500	15,593	-
I. SPECIAL EDUCATIONAL PROJECTS	596	593	-
J. SUPERANNUATION, ETC., OF TEACHERS	96,801	92,984	-
K.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS	86,000	81,468	-
K.2. CAPITAL BUILDING AND EQUIPMENT COSTS OF CENTRES FOR YOUNG OFFENDERS	<u>2,461</u>	<u>3,348</u>	-
Gross Total	961,457	963,178	-
<i>Deduct :-</i>			
L. APPROPRIATIONS-IN-AID	<u>28,089</u>	<u>29,810</u>	-
Net Total	<u>933,368</u>	<u>933,368</u>	-
SURPLUS TO BE SURRENDERED		NIL	

JOHN DENNEHY

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

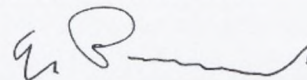
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First-Level Education for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science in respect of the Vote for First-Level Education. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 9 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta d'Oideachas Chéad Leibhéal le haghaidh 2003 iniúchta agam faoi alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críoche m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Oideachais agus Eolaíochta maidir leis an Vóta le haghaidh Oideachas Chéad Leibhéal. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 9 de mo thuarascáil le haghaidh 2003 arna ullmhú agam de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

SECOND-LEVEL AND FURTHER EDUCATION

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for Second-Level and Further Education.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A. SECONDARY TEACHERS - INCREMENTAL SALARY GRANT	332,702	363,158	-
B. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS	54,102	53,827	-
C. GRANTS TOWARDS CLERICAL ASSISTANCE IN SECONDARY SCHOOLS	4,038	3,992	-
D. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS	49,788	48,838	-
E. COMPREHENSIVE AND COMMUNITY SCHOOLS RUNNING COSTS	111,053	113,528	-
F. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)	301,318	279,360	-
G. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES	17,979	17,718	-
H. MISCELLANEOUS POST-PRIMARY SERVICES	12,711	9,950	-
I. SPECIAL INITIATIVES ADULT EDUCATION	12,040	11,912	-
J. EXAMINATIONS	8,351	5,036	-
K. MISCELLANEOUS	1,900	1,433	-
L.1. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS	70,200	69,798	-
L.2. PUBLIC PRIVATE PARTNERSHIP COSTS	<u>4,900</u>	<u>5,574</u>	-
Gross Total	981,082	984,124	-
<i>Deduct :-</i>			
M. APPROPRIATIONS-IN-AID	<u>27,398</u>	<u>30,440</u>	-
Net Total	<u>953,684</u>	<u>953,684</u>	-
SURPLUS TO BE SURRENDERED	NIL		

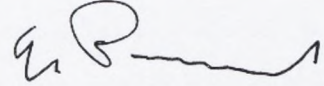
JOHN DENNEHY
Accounting Officer
 AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
 31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Second-Level and Further Education for 2003 under Section 3 of the Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science in respect of the Vote for Second-Level and Further Education. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 9 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta d'Oideachas Dara Leibhéil agus Bhreis Oideachais le haghaidh 2003 iniúchta agam faoi alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasafóchta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasafóchta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Oideachais agus Eolaíochta maidir leis an Vóta le haghaidh d'Oideachas Dara Leibhéil agus Bhreis Oideachais. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 9 de mo thuarascáil le haghaidh 2003 arna ullmhú agam de bhun Alt 3 den Acht.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

THIRD-LEVEL AND FURTHER EDUCATION

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the payment of sundry grants and grants-in-aid in respect of Third-Level and Further Education.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A.1. HIGHER EDUCATION GRANTS	34,000	55,594	-
A.2. UNIVERSITY SCHOLARSHIPS, RESEARCH GRANTS AND FELLOWSHIP	622	643	-
A.3. GRANTS TO VOCATIONAL EDUCATION COMMITTEES IN RESPECT OF SCHOLARSHIPS TO STUDENTS	10,100	8,391	-
A.4. GRANTS IN SUPPORT OF TRAINEES ON ESF-AIDED PROGRAMMES	32,209	35,376	-
B.1. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES	2,177	2,100	-
B.2. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL (CURRENT) GRANTS TO UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)	327,422	328,976	-
C. GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE	159,502	169,213	-
D. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY	2,543	2,622	-
E. TRAINING COLLEGES FOR TEACHERS OF HOME ECONOMICS	2,582	2,230	-
F. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)	4,137	4,037	-
G. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)	2,740	2,685	-
H. GRANTS IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS	1,050	1,119	-
I. MISCELLANEOUS	550	249	-
J. GRANTS TO CERTAIN THIRD-LEVEL INSTITUTIONS	3,020	2,465	-
K. ALLEVIATION OF DISADVANTAGE	8,680	5,323	-
L. THIRD-LEVEL RESEARCH AND DEVELOPMENT ACTIVITIES	18,150	8,437	-
M.1. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE	21,999	12,959	-
M.2. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)	8,010	1,626	-
M.3. OTHER CAPITAL PROJECTS	2,091	300	-
M.4. RESEARCH, TECHNOLOGY AND INNOVATION CAPITAL	<u>6,250</u>	<u>3,541</u>	-
Gross Total	647,834	647,886	-
Deduct :-			
N. APPROPRIATIONS-IN-AID	<u>2</u>	<u>54</u>	-
Net Total	<u>647,832</u>	<u>647,832</u>	-
SURPLUS TO BE SURRENDERED		NIL	

JOHN DENNEHY

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

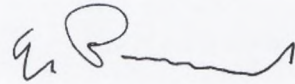
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science in respect of the Vote for Third-Level and Further Education. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 9 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta d'Oideachas Tríú Leibhéil agus Bhreis Oideachais le haghaidh 2003 iniúchta agam faoi alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasáíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasáíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

Tá an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach chun críocha m'iniúchta faighte agam. Is é mo thuairim go raibh leabhair chearta chuntas coinnithe ag an Roinn Oideachais agus Eolaíochta maidir leis an Vóta le haghaidh d'Oideachas Tríú Leibhéil agus Bhreis Oideachais. Tá an Cuntas Leithreasa ag teacht lena bhfuil sna leabhair chuntais.

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 9 de mo thuarascáil le haghaidh 2003 arna ullmhú agam de bhun Alt 3 den Acht.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

COMMUNICATIONS, MARINE AND NATURAL RESOURCES

Account of the sum expended, in the year ending 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Communications, Marine and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	34,524	33,895	-
A.2. TRAVEL AND SUBSISTENCE	2,406	2,816	95
A.3. INCIDENTAL EXPENSES	2,437	3,385	113
A.4. POSTAL AND TELECOM SERVICES	735	1,268	67
A.5. OFFICE MACHINERY	5,893	6,880	279
A.6. OFFICE PREMISES EXPENSES	931	3,520	183
A.7. CONSULTANCY SERVICES	3,870	2,669	162
A.8. EQUIPMENT, STORES AND MAINTENANCE	196	158	3
A.9. AGENCY PAYMENTS FOR FELLING LICENCES	1	-	-
A.10. SUPPLEMENTARY MEASURES TO PROTECT EU INTERESTS	27	4	-
A.11. INFORMATION SOCIETY	1,500	1,898	132
A.12. EU PRESIDENCY	1,600	563	10
MARITIME SAFETY			
B.1. IRISH COAST GUARD	26,040	22,687	1,620
B.2. MARITIME SAFETY AND MARINE REGULATION	4,314	4,302	(1)
MARINE SAFETY, SHIPPING, HARBOURS AND TOURISM			
C.1. SEAPORTS AND SHIPPING	3,140	473	26
C.2. DEVELOPMENT AND UPGRADING OF HARBOURS FOR FISHERY PURPOSES	30,000	29,116	19
C.3. FISHERY HARBOUR CENTRES FUND	102	102	-
C.4. COAST PROTECTION AND MANAGEMENT	1,072	2,114	-
C.5. MARINE & NATURAL RESOURCES TOURISM PROGRAMME	3,033	531	-
C.6. FORESHORE DEVELOPMENT	51	245	5
MARINE RESEARCH AND DEVELOPMENT			
D.1. MARINE INSTITUTE (GRANT-IN-AID)	19,726	19,492	-
D.2. SALMON RESEARCH AGENCY (GRANT-IN-AID)	250	250	-
D.3. NATIONAL SEABED SURVEY	5,200	5,442	36
SEAFOOD DEVELOPMENT			
E.1. BORD IASCAIGH MHARA (GRANT-IN-AID)	25,273	25,273	-
E.2. FISHERIES CONSERVATION AND MANAGEMENT INCLUDING SHELLFISH MONITORING PROGRAMME	2,300	1,982	95
E.3. FISH PROCESSING	1,500	1,331	-
E.4. AQUACULTURE DEVELOPMENT	4,347	3,620	-
E.5. AQUACULTURE LICENCES APPEALS BOARD	215	234	-
F. INLAND FISHERIES	21,029	19,565	12
G. FORESTRY	82,581	82,723	90
ENERGY			
H.1. PETROLEUM SERVICES	44	55	-
H.2. ENERGY CONSERVATION (GRANT-IN-AID)	13,471	13,387	-
H.3. FARM ELECTRIFICATION SCHEME	145	114	-

COMMUNICATIONS				
I.1.	REGIONAL BROADBAND AND TECHNOLOGY DEMONSTRATION PROGRAMME	32,250	35,026	102
I.2.	MULTIMEDIA DEVELOPMENTS	4,350	4,426	1
BROADCASTING				
J.1.	GRANT TO RADIO TELEFÍS ÉIREANN FOR BROADCASTING LICENCE FEES (GRANT-IN-AID)	167,062	158,512	-
J.2.	PAYMENT TO AN POST FOR COLLECTION OF BROADCASTING LICENCE FEES	10,578	10,486	-
J.3.	BROADCASTING COMMISSION OF IRELAND (GRANT-IN-AID)	5,253	4,038	-
J.4.	RADIO TELEFÍS ÉIREANN - DEONTAS I LEITH THEILIFÍS NA GAEILGE (DEONTAS-I-gCABHAIR)	21,910	21,910	-
J.5.	COMMISSIONS AND SPECIAL ENQUIRIES	28	6	-
J.6.	BROADCASTING FUND	1	8,343	-
MISCELLANEOUS				
K.	OTHER SERVICES	<u>3,770</u>	<u>2,743</u>	-
	Gross Total	543,155	535,584	3,049
	Deduct :-			
L.	APPROPRIATIONS-IN-AID	<u>241,390</u>	<u>235,117</u>	<u>2,035</u>
	Net Total	<u>301,765</u>	<u>300,467</u>	<u>1,014</u>
	SURPLUS TO BE SURRENDERED		€1,298,028	

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

1. OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			300,467
Changes in Capital Assets			
Purchases Cash	(5,079)		
Depreciation	<u>4,245</u>	(834)	
Assets under Development			
Cash Payments		(2,307)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(259)		
Decrease in Stock	<u>72</u>	<u>(187)</u>	<u>(3,328)</u>
Direct Expenditure			297,139
Expenditure Borne Elsewhere			
Vote 44 - Increases in Remuneration and Pensions	328		
Net Allied Services Expenditure	15,418		
Notional Rents	<u>3,641</u>		<u>19,387</u>
Operating Cost			<u>316,526</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			18,831
Assets under Development (Note 4)			<u>7,225</u>
			26,056
Current Assets			
Stocks (Note 16)		478	
Prepayments		232	
Accrued Income		2,035	
Other Debit Balances:			
Suspense		<u>16,104</u>	
Total Current Assets		<u>18,849</u>	
Less Current Liabilities			
Accrued Expenses		3,281	
Other Credit Balances:			
Suspense	2,159		
Due to the State (Note 17)	<u>1,044</u>	3,203	
PMG Balance and Cash	(2,299)		
Orders Outstanding	<u>14,090</u>	11,791	
Net Liability to the Exchequer (Note 5)		<u>1,110</u>	
Total Current Liabilities		<u>19,385</u>	
Net Current Liabilities			<u>(536)</u>
Net Assets			<u>25,520</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Lands and Buildings €000	Office Furniture €000	Office/IT Equipment €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2003	3,926	2,055	14,692	14,888	35,561
Additions	-	1,001	2,043	2,209	5,253
Disposals	(2)	-	-	-	(2)
Gross Assets at 31 December 2003	<u>3,924</u>	<u>3,056</u>	<u>16,735</u>	<u>17,097</u>	<u>40,812</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2003	-	1,183	7,475	9,078	17,736
Depreciation for the year	-	<u>276</u>	<u>2,698</u>	<u>1,271</u>	<u>4,245</u>
Cumulative Depreciation at 31 December 2003	-	<u>1,459</u>	<u>10,173</u>	<u>10,349</u>	<u>21,981</u>
Net Assets at 31 December 2003	<u>3,924</u>	<u>1,597</u>	<u>6,562</u>	<u>6,748</u>	<u>18,831</u>

Notes:

(a) The following fisheries are owned by the Minister for Communications, Marine and Natural Resources but are managed by the Central Fisheries Board or a Regional Fisheries Board,

- (i) Moy
- (ii) Galway
- (iii) Owenea/Owentocker

(b) Lands and Buildings - These fall into five categories:

1. Lands are designated by the Forestry Act, 1988 to be transferred to Coillte Teoranta (517.545 hectares).
2. Lands subsequent to the Forestry Act, 1988 which are designated for transfer to Dúchas (84.35 hectares).
3. Lands designated as development sites and for sale or in the process of being sold (28.256 hectares).
4. Land adjoining Mornington Jetty (0.8 hectares approximately).
5. GPO, Henry Street Arcade.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In-House Computer Applications €000
Amounts brought forward at 1 January 2003	5,518
Cash Payments for the Year	2,307
Transferred to Asset Register	(600)
Amounts carried forward at 31 December 2003	<u>7,225</u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		1,298
Exchequer Grant Undrawn		<u>(188)</u>
Net Liability to the Exchequer		<u>1,110</u>
Represented by:		
Debtors		
Debit Balances: Suspense		16,104
Creditors		
Net PMG position and cash	(11,791)	
Due to State	(1,044)	
Credit Balances: Suspense	<u>(2,159)</u>	<u>(14,994)</u>
		<u>1,110</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Dividend from Vodafone	97,016
Pollution Costs Recovered	22,536
Conscience money	<u>20</u>
Total	<u>119,572</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(948)	Excess was due to additional costs associated with the Moriarty Tribunal.
A.4.	(533)	Excess was due to additional postal and telecommunications costs following the assimilation of new functions.
A.6.	(2,589)	Excess relates to costs associated with the fit-out and maintenance of new premises at Adelaide Road.
A.7.	1,201	Certain planned consultancies did not proceed while savings were effected on other consultancies.
A.10.	23	Savings arose due to an audit fee for 2002/2003 EAGGF account not falling due until 2004.
A.11.	(398)	Excess arose because one project proceeded more quickly than had been expected necessitating payment in late 2003.
A.12.	1,037	Savings arose because EU Presidency related expenditure occurred mainly in the final quarter.
B.1.	3,353	Savings arose from the delay in commissioning the new 24-hour search and rescue helicopter service at Waterford Airport, a reduced requirement in respect of search and rescue flying hours at all bases and delays in progressing the construction of new Coast Guard stations.
C.1.	2,667	Savings arose mainly due to lack of progress in the further roll-out of the Seaports Measure of the NDP in respect of the seaport infrastructure and capacity development submeasure and the disengagement submeasure.

Sub-head	Less/(More) Than Provided €000	Explanation
C.4.	(1,042)	Excess arose from additional costs on the Coast Protection Strategy study, research undertaken by the Department into coastal erosion and additional claims by Local Authorities for recoupment of the Exchequer contribution (75%) towards approved coast protection projects.
C.5.	2,502	Savings arose from slow progress to date on four marine tourism infrastructure projects and in the establishment of the Adventure Activities Standards Authority.
C.6.	(194)	Excess was due to remedial works at the Department's Mornington Jetty premises and the costs of a diving survey investigation at an aquaculture farm.
E.2.	318	Savings arose because progress on the purchase of capital expenditure items for the Fisheries Conservation Programme was less than scheduled.
E.3.	169	Savings arose because the number of eligible claims in respect of projects approved under the NDP Seafood Processing Measure were less than anticipated.
E.4.	727	Savings were due to the number of eligible claims in respect of projects approved under the NDP Aquaculture Measures being less than anticipated.
E.5.	(19)	Excess was due to increased salary costs.
F.	1,464	Savings arose because the necessary legislation to give statutory effect to the expanded remit of the Loughs Agency (the North-South Body with responsibility for the Foyle Catchment Area and Carlingford Lough) has not yet been introduced.
H.3.	31	Savings arose because of the lower number of claims under the Farm Electrification Grant Scheme.
I.1.	(2,776)	The excess arose from the accelerated progress of a number of broadband projects in the final quarter of 2003.
J.1.	8,550	Savings arose because funds were re-allocated to Subhead J.6. following enactment of legislation to establish the Broadcasting Fund.
J.3.	1,215	Savings arose because the Broadcasting Commission of Ireland did not draw down any of the capital provision and the Commission's non-capital expenditure in respect of legal costs and benchmarking payments was less than expected.
J.5.	22	Savings arose because most of the costs of the Forum on Broadcasting were discharged in 2002.
J.6.	(8,342)	Excess arose from the necessity to increase the token provision under this Subhead following the enactment of legislation to establish the Broadcasting Fund.
K.	1,027	The savings arose primarily from the lack of progress on claims for compensation from the owners of private mineral rights (compensation is paid from the subhead provision and subsequently recouped from the relevant mining company(ies)).

8. APPROPRIATIONS-IN-AID	Estimated	Realised
	€	€
1. Proceeds of fines and forfeitures in respect of fishery offences	533,000	529,426
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	349,000	440,062
3. Receipts from Radio, Telephone and Telegraph traffic	152,000	45,481
4. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	867,000	876,980
5. EU Recoupment in respect of expenditure on the conservation and management of fisheries	634,000	529,239
6. Aquaculture Licence fees	206,000	317,914
7. Forestry Receipts (Guarantee)	50,100,000	44,358,963
8. Forestry Receipts (Guidance)	4,087,000	-
9. OPARDF Receipts	-	-
10. Interreg Receipts	254,000	-
11. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	5,582,000	2,818,835
12. Petroleum Infrastructure Support Group	32,000	31,742
13. Broadcasting Licence Fees	177,640,000	177,493,378
14. Geological Survey Receipts	200,000	129,360
15. Recoupment of Electricity Industry Studies	100,000	-
16. Rent on Properties in GPO	100,000	222,832
17. Recoupment of Costs from Commission for Electricity Generation	-	-
18. Recoupment for Seconded Staff	100,000	-
19. Miscellaneous	<u>454,000</u>	<u>7,323,085</u>
Total	<u>241,390,000</u>	<u>235,117,297</u>

Explanation of Variation

2. Surplus was due to additional activity as a result of enhanced survey programmes.
3. Shortfall resulted from continuing delays in the billing system.
5. Shortfall resulted from late receipt of EU funding.
6. Surplus was due to buoyant demand.
7. The level of EAGGF (Guarantee) recoupment is dependent on the level and timing of planting and of associated eligible expenditure under the Afforestation Measure of the Rural Development Plan, 2000-2006.
8. A claim submitted to the EU in respect of recoupment of the EAGGF (Guidance) contribution towards eligible expenditure under certain forestry (structural) measures was not met until January 2004.
10. There were no receipts under this heading as final closure was not achieved in 2003.
11. Shortfall was due mainly to legal issues which delayed some expected mining receipts. In addition, a new gas field did not commence production as early as had been expected, leading to reduced receipts for the year.
14. Shortfall resulted from on-line sales of data being delayed due to technical problems.
15. The studies envisaged at the time of estimate did not materialise and therefore there was no recoupment.
15. Estimate was unduly pessimistic.
13. Recoupment was not received in the year of account.
19. Receipts, which are difficult to estimate accurately, comprised:

	€
EU FIFG Fisheries development receipt	3,268,521
FIFG Aquaculture receipt	2,453,497
ODTR refund	1,004,889
ESF element fisheries operational programme 1994-1999	198,683
Pension Contributions	147,251
Refund from IDA Ireland in respect of International Telecommunications Connectivity (or Global Crossing) Project.	77,880
Refund of unspent research funds 2000	54,172
Miscellaneous	<u>118,192</u>
	<u>7,323,085</u>

9. COMMITMENTS

(A) Global Commitments

The Global figure for non-capital commitments likely to materialise in subsequent years is €818,154,386 inclusive of co-financing which might arise. Of this, an amount of €720,000,000 relates to Forestry Grants, responsibility for which transferred to the Department of Agriculture and Food with effect from 1 January 2004.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2003 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2003.

	€000
Expenditure in 2003	30,418
Commitments to be met in subsequent years	42,266

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	292,752	196	10	17,945
Overtime and extra attendance	904,804	306	47	34,320
Shift and roster allowances	933,131	67	62	18,974
Miscellaneous	386,886	73	9	15,191
Total extra remuneration	<u>2,517,573</u>			

11. MISCELLANEOUS ITEMS

€40,187 including €11,774 legal costs, was paid in settlement of three personal injury claims arising from accidents at work (E112/110/88).

€34,227 including €1,655 under the Prompt Payment of Accounts legislation, was paid in respect of plaintiffs' legal costs following the settlement of an action concerning the enforcement and control of fish culture licences in respect of fish farms. (Department of Finance Sanction dated 15/07/2003)

€24,586 was paid in respect of the purchase of professional added years service on behalf of an employee. (Department of Finance Sanction dated 01/05/03)

€20,000 was paid in respect of interest on legal costs following the settlement of a foreshore dispute. (Department of Finance Sanctions dated 07/08/2002 and 03/12/2002)

€15,204 was spent on merit awards comprising nine individual awards totalling €2,500, six group awards totalling €5,704 and a contribution of €7,000 to the Social Club.

In addition to the amount expended under this Vote, a sum of €327,887 was received from Vote 44, Increases in Remuneration and Pensions, in respect of the settlement of an equal pay claim.

Interest accrued on refundable deposits for foreshore licences (offshore energy projects) amounted to €110,690 at 31 December 2003. The total contingent liability (including deposits) at end of year is €1,010,690.

€1,004,275 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal.

€90,373 was received from the Change Management Fund, Subhead M. of Vote 6, Office of the Minister for Finance. The funds were applied as follows;

Subhead A.7.	Consultancy Services	€ 25,325
Subhead F.	Inland Fisheries	€ 65,048

€1,060,570 was received from the Information Society Fund, Subhead P. of Vote 6, Office of the Minister for Finance. The funds were applied as follows;

Subhead A.11.	Information Society	€ 363,650
Subhead I.2.	Multimedia Developments	€ 409,330
Subhead K.	Other Services	€ 287,590

The Net Allied Services Expenditure of €15,418,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes;

Vote		€000
7	Superannuation and Retired Allowances	13,618
9	Office of the Revenue Commissioners	259
10	Office of Public Works	1,118
20	Garda Síochána	222
	Central Fund - Ministerial etc. pensions (No.38 of 1938 etc.)	<u>201</u>
		<u>15,418</u>

12. EU FUNDING

The outturn shown in Subheads C.2. and I.1. includes expenditure in respect of infrastructural developments co-financed from the European Regional Development Fund (ERDF).

The outturn shown in Subheads E.1. and E.4. includes expenditure in respect of programmes co-financed from the Financial Instrument for Fisheries Guarantee (FIFG).

The outturn shown in Subhead E.2. includes expenditure in respect of fisheries surveillance activities and equipment co-financed by the European Union.

The outturn shown in Subhead G. includes expenditure in respect of activities co-financed from the European Agriculture Guarantee and Guidance Funds (EAGGF).

The outturn shown in Subhead H.2. includes expenditure in respect of programmes co-financed from the ERDF.

The outturn shown in Subhead K. includes expenditure in respect of fisheries and aquaculture programmes co-financed under the Peace II Initiative from the FIFG.

Funding received by the Vote in respect of EAGGF, FIFG and Fisheries Surveillance is shown as Appropriations-in-Aid.

The Marine Institute received EU grants totalling €1,643,550 in 2003 in respect of research.

Coillte Teoranta received EU grants totalling €15,111 in 2003 in respect of forest research projects.

The Electricity Supply Board received €12,000,000 in 2003 in respect of a fibre optic project.

13. COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions, Committees and Special Inquiries on account of which payments were made from the Vote in the year ended 31 December 2003 is as follows :

Commission, Committee or Special Inquiry	Subhead	Year of Appointment	Expenditure in 2003 €	Total
				Expenditure to 31 Dec 2003 €
National Salmon Commission	F.	2000	38,026	249,348
Forum on Broadcasting	J.5.	2002	5,961	80,784

14. STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31 DECEMBER 2003

Bula Ltd	€ 1,214,245
Interest accrued as at 31 December 2003	44,427,841

15. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of Communications, Marine and Natural Resources on the undermentioned Non-Voted Service in the year ended 31 December 2003

Petroleum Infrastructure Programme Fund 2003

	€
Balance at 1 January 2003	1,118,351
Grant-in-Aid (Subhead H.1.)	31,742
Payments 2003	<u>(280,134)</u>
Balance at 31 December 2003	<u>869,959</u>

16. STOCKS

Stocks at 31 December 2003 comprised:	€000
Survey Equipment	55
Communication Equipment	59
Stationery	64
Rescue Equipment	<u>300</u>
	<u>478</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Withholding Tax	321
Pensions	121
Value Added Tax	183
Income Tax and PRSI	<u>419</u>
	<u>1,044</u>

18. ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control:

The DCMNR Training and Development Programme 2004 provides for financial management courses. A course on financial management procedures has been designed in-house and delivered to staff. Within the current DCMNR staff complement, Divisions involved in financial management and investment appraisal are targeted for participation, with a view towards every Division having sent a staff member on the course. A specific Training Plan for the Department's implementation of the Management Information Framework is being rolled out.

The Management Committee has approved a plan which will develop and embed risk identification and assessment throughout the Department during 2004 and ensure incremental implementation of the risk management approach. In addition, the Audit Plan for 2004 was drawn up using a risk assessment methodology, involving in particular an initial risk identification process conducted with Departmental managers in respect of their areas.

The Department has up-to-date computer desk-top hardware and software, with new networks, servers and systems, and this infrastructure is managed and secured to current best practice. A comprehensive set of ICT security related policies has been issued to staff, covering a wide range of risks from acceptable internet usage to disaster recovery. There are in-depth network perimeter security infrastructures in place to manage external risks from viruses or hacking.

Finance Division will report to the Management Committee on the implementation at Divisional level of the Mullarkey recommendations on internal financial control, informed by both the Department's internal committee which monitors implementation and by Internal Audit. The internal audit function and the Internal Audit Committee, which has an external Chair, will also contribute to and advise on the ongoing review of the effectiveness of the Department's system of administrative and financial controls. The Audit Committee Charter provides for monitoring and review of the implementation of audit findings in the Department. In particular, the Department's fraud and irregularity policies will be updated by the Internal Audit Unit during 2004.

BRENDAN TUOHY

Accounting Officer

ROINN CUMARSÁIDE, MARA AGUS ACMHAINNÍ NÁDÚRTHA

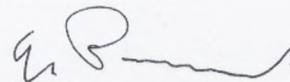
31 Márta 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Communications, Marine and Natural Resources for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Communications, Marine and Natural Resources. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 10 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an d'Oifig an Aire Cumarsáide, Mara agus Acmhainní Nádúrtha le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar admhálacha agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 10 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL
Ard-Reachtaire Cuntas agus Ciste
13 Meán Fómhair 2004

AGRICULTURE AND FOOD

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and the expenses of the Office of the Minister for Agriculture and Food, including certain services administered by that Office, and of the former Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	189,603	186,448	3
A.2. TRAVEL AND SUBSISTENCE	11,979	12,045	68
A.3. INCIDENTAL EXPENSES	6,517	6,501	(883)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	6,453	6,950	77
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	12,144	11,941	(72)
A.6. OFFICE PREMISES EXPENSES	6,360	6,361	103
A.7. CONSULTANCY SERVICES	6,785	6,542	57
A.8. SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	622	320	1
EDUCATION, RESEARCH AND ADVISORY SERVICES			
B.1. RESEARCH AND TESTING	27,028	29,092	642
B.2. TEAGASC - GRANT-IN-AID FOR GENERAL EXPENSES	93,280	93,280	-
B.3. TEAGASC - GRANT-IN-AID FOR SUPERANNUATION PURPOSES	15,999	15,999	-
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE			
C.1. BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION	67,000	65,069	803
C.2. GENERAL DISEASE CONTROL AND ERADICATION	149,250	143,634	5,041
C.3. CATTLE BREEDING AUTHORITY	888	888	2,984
C.4. NATIONAL BEEF ASSURANCE	11,200	8,746	86
DEVELOPMENT AID			
D. AN BORD GLAS - GRANT-IN-AID FOR GENERAL EXPENSES	2,461	2,454	-
E. AN BORD BIA - GRANT-IN-AID FOR GENERAL EXPENSES	17,003	17,003	-
F.1. ASSISTANCE FOR THE NON-THOROUGHBRED HORSE INDUSTRY	560	560	-
F.2. FUNDING FOR DEVELOPMENT OF NATIONAL AGRICULTURAL AND EVENTING EXHIBITION AND INTERNATIONAL SHOW AND COMPETITION CENTRE AT PUNCHESTOWN	217	217	-
PENSION PAYMENTS ETC.			
G.1. PENSION PAYMENTS ETC. AND WINDING UP EXPENSES IN RESPECT OF THE DAIRY DISPOSAL COMPANY LIMITED, THE PIGS AND BACON COMMISSION AND BORD NA gCAPALL	173	142	2
G.2. RATIONALISATION OF THE STAFFING SITUATION OF THE DUBLIN AND CORK DISTRICT MILK BOARDS EXPENSES AND WINDING UP EXPENSES OF THE INTERIM BOARD	1,656	1,412	-
G.3. LIFE ANNUITIES AND PREMIA (EU DIRECTIVE No. 72/160)	791	682	-

	Estimate Provision €000	Outturn €000	Closing Accruals €000
SCHEMES OPERATED IN IMPLEMENTATION OF EAGGF GUARANTEE REGULATIONS			
H.1. FINANCING OF THE COMMON AGRICULTURAL POLICY - EXPENSES IN CONNECTION WITH MARKET INTERVENTION AND THE FINANCING OF OTHER FEOGA (GUARANTEE) SECTION MEASURES	37,000	27,374	2,897
H.2. MARKET INTERVENTION LOSSES BY DEFICIENCY, ACCIDENT, ETC.	1,455	2,081	382
H.3. INTEGRATED ADMINISTRATION AND CONTROL SYSTEM (IACS) - LAND PARCEL IDENTIFICATION SYSTEM	2,500	3,000	245
H.4. RURAL ENVIRONMENTAL PROTECTION SCHEME	190,000	182,332	2,151
H.5. EARLY RETIREMENT	85,000	79,539	-
H.6. COMPENSATORY ALLOWANCES	228,000	237,209	2,188
H.7. RURAL DEVELOPMENT - TECHNICAL ASSISTANCE	100	71	71
SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS			
I.1. ON-FARM INVESTMENT	1,590	1,839	201
I.2. NATIONAL DEVELOPMENT PLAN - AGRICULTURAL DEVELOPMENT	31,000	36,726	2,078
I.3. GRANTS FOR MARKETING AND PROCESSING	4,515	5,244	-
OTHER			
J.1. INTERNATIONAL CO-OPERATION	1,500	1,498	-
J.2. FOOD AID DONATIONS - WORLD FOOD PROGRAMME (GRANT-IN-AID)	4,430	4,430	379
J.3. GENERAL LEGAL EXPENSES AND SETTLEMENTS	3,673	529	45
J.4. CONTROL OF HORSES	3,000	2,132	-
J.5. PAYMENTS TO LOCAL AUTHORITIES FOR MEAT INSPECTION AND CERTIFICATION SERVICES	2,515	2,522	66
J.6. SCHEME OF INSTALLATION AID TO YOUNG TRAINED FARMERS	350	896	5
J.7. SCHOOL MILK SCHEME	390	261	-
J.8. REMUNERATION OF TEMPORARY VETERINARY INSPECTORS	20,000	21,087	-
J.9. MISCELLANEOUS SERVICES	797	1,141	-
Gross Total	<u>1,245,784</u>	<u>1,226,197</u>	<u>19,620</u>
<i>Deduct :-</i>			
K. APPROPRIATIONS-IN-AID	<u>410,237</u>	<u>397,473</u>	<u>46,403</u>
Net Total	<u>835,547</u>	<u>828,724</u>	<u>(26,783)</u>
SURPLUS TO BE SURRENDERED	€6,822,819		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

- (a) This account has been prepared in accordance with 2003 Revised Estimates for the Department of Agriculture and Food.
 (b) Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets, Stocks, Liabilities, Accrued Income and Commitments. The information supplied includes an element of estimation.

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			828,724
Changes in Capital Assets			
Purchases Cash	(6,238)		
Depreciation	<u>16,956</u>	10,718	
Assets under Development			
Cash Payments		(3,554)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(43,316)		
Increase in Stock	<u>(232)</u>	<u>(43,548)</u>	<u>(36,384)</u>
Direct Expenditure			792,340
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			49,060
Notional Rents			<u>8,553</u>
Operating Cost			<u>849,953</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			32,643
Assets under Development (Note 5)			21,679
Current Assets			
Stocks (Note 17)		1,376	
Prepayments		2,243	
Accrued Income		49,954	
Other Debit Balances:			
Travel	296		
Department of Finance	2,200		
Department of Finance Paperkeeper Award	6,015		
Other Recoupable Expenditure	6		
Intercompany Balance	45,269		
AR Receipts Prepaid (LIMS)	(3)		
Intervention Vat (Demeter)	<u>477</u>	54,260	
PMG Balance and Cash	34,746		
Outstanding Orders	<u>(71,574)</u>	<u>(36,828)</u>	
Total Current Assets		<u>71,005</u>	
Less Current Liabilities			
Accrued Expenses		21,862	
Deferred Income		3,551	
Other Credit Balances:			
Information Society	261		
Due to State (Note 18)	7,894		
Securities	2,596		
Change Management Fund	1,152		
Milk Quota sales/levies	584		
Cork & Dublin District Milk Board Funds	609		
Training Fund	13		
Salaries deductions	297		
Uncashed cheques	473		
Land purchase annuities	24		
Travel	192		
AIBP Settlement	1,472		
Pesticides Fees for Registration & EU Review	415		
Miscellaneous	<u>72</u>	16,054	
Net Liability to the Exchequer (Note 6)		<u>1,378</u>	
Total Current Liabilities		<u>42,845</u>	
Net Current Assets			<u>28,160</u>
Net Assets			<u>82,482</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment/ Other Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	117,580	10,126	127,706
Additions	7,431	309	7,740
Disposals	-	-	-
Gross Assets at 31 December 2003	<u>125,011</u>	<u>10,435</u>	<u>135,446</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	81,774	4,073	85,847
Depreciation for the year	15,835	1,121	16,956
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2003	<u>97,609</u>	<u>5,194</u>	<u>102,803</u>
Net Assets at 31 December 2003	<u>27,402</u>	<u>5,241</u>	<u>32,643</u>

Notes

- 1 Valuations of land and buildings held by the Department are not available. A schedule of land and buildings is maintained.
 2 595.6 hectares of Turbary Rights were transferred to The Department of Environment and Local Government.
 3 The Minister, as successor to the former Irish Land Commission, had the following lands on hand at 31 December 2003:

Agricultural	33 hectares
Non-Agricultural	779 hectares

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	19,628
Cash Payments for the Year	3,554
Transferred to Asset Register	(1,503)
Amounts carried forward at 31 December 2003	<u>21,679</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003		
	€000	€000
Surplus to be surrendered		6,823
Exchequer Grant Undrawn		<u>5,445</u>
Net Liability to the Exchequer		<u>1,378</u>
Represented by:		
Debtors		
Net PMG position and cash	(36,828)	
Debit Balances: Suspense	<u>54,260</u>	17,432
Creditors		
Due to State	(7,894)	
Credit Balances: Suspense	<u>(8,160)</u>	<u>(16,054)</u>
		<u>1,378</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Agricultural Levies collected under EU Regulations and paid to the Exchequer	4,633,227
Dublin District Milk Board Pension Fund	16,220
Witness Expenses	1,347
Conscience Money	<u>3,724</u>
Total	<u>4,654,518</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.8.	302	Funding allocated to cover contingency measures was not required and cost of the audit of the EU Composite Account did not arise before year end.
B.1.	(2,064)	The variation from estimate reflects improved completion of research projects by institutions that resulted in more projects being eligible for payment.
C.2.	5,616	Savings of €41.07m in this subhead arose from a lower level of BSE and Scrapie disease than originally anticipated but these savings were largely offset by additional funding expended on contracts for the safe destruction of stocks of meat and bone meal
C.4.	2,454	Savings resulted mainly from slower than expected progress on the implementation of the new Animal Health computerised system.
G.1.	31	A reduction in the number of former employees of the Dairy Disposal Co. Ltd. resulted in less expenditure than the original provision.
G.2.	244	The saving resulted from lower than expected pension costs and also the deferral of benchmarking payment increases until 2004.
G.3.	109	A reduction in the number of annuitants meant less expenditure than estimated.
H.1.	9,626	The saving arose due to the lower level of Intervention purchases and associated costs than originally anticipated.
H.2.	(626)	The excess related mainly to funding disallowances by the EU on late payments of 2002 Extensification Premium.
H.3.	(500)	The excess arose as a result of the development of a mandatory cross compliance system required by EU legislation.
H.5.	5,461	Uptake under the Scheme of Early Retirement was lower than anticipated.
H.7.	29	The cost of evaluation studies commissioned from external consultants was not as high as anticipated and invoices were outstanding at year end.
I.1.	(249)	Excess was due to efforts to accelerate clearance and payment of outstanding applications under the on-farm investment schemes which preceeded those established under the National Development Plan.

- I.2. (5,726) Expenditure under this subhead was greater than originally anticipated due to the very substantial increase in applications received under the Installation Aid Scheme following the revision of the scheme in 2002.
- I.3. (729) More grant claims were processed to payment stage than anticipated.
- J.3. 3,144 Disbursements under this subhead arise from court judgements, settlements and related legal expenses, which are very difficult to predict.
- J.4. 868 The level of grant aid needed to assist the local authorities implement the Control of Horses Act 1996 is difficult to estimate accurately.
- J.6. (546) The fixing of the final date for receipt of applications under the National Scheme of Installation Aid 1995-1999 resulted in an accelerated throughput of applications.
- J.7. 129 Demand under this scheme was less than originally estimated.
- J.8. (1,087) As a result of a Labour Court hearing additional payments were processed for Temporary Veterinary Inspectors in 2003 which were not provided for in the original estimates.
- J.9. (344) Higher than anticipated ex-gratia payments made to organisations involved in animal care and welfare services were only partly offset by a lower level of general miscellaneous payments than expected.

9 APPROPRIATIONS-IN-AID

	Debit Subhead	Estimated €000	Realised €000	Liabilities/ Accrued Income €000
ADMINISTRATION				
1 Recoupment of salaries, etc. of officers on loan to outside bodies	A.1.	1	-	90
2 Forfeited deposits and securities under EU intervention, export refund, etc. arrangements		8	505	-
3 Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		18,000	16,571	2,349
4 Receipts from veterinary inspection fees for live exports		1,000	1,467	-
5 Receipts from fees for dairy premises inspection services		5,097	5,177	178
OTHER SERVICES				
6 Receipts from the sale of vaccines, livestock, farm produce, etc. at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B.1. & C.2.	507	737	130
7 Receipts from seed testing fees, certification fees, licensing fees, pesticides, registration fees, etc. and from Backweston Farm	B.1.	2,390	1,775	486
8 Receipts from licences and from sale and leasing of livestock etc.	B.1.	64	63	2
9 Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.1.	20,158	19,737	1,243

10 Land Commission receipts	J.9.	3,047	2,969	-
11 Other Receipts		715	465	129

RECEIPTS FROM EU UNDER EAGGF (GUARANTEE) REGULATIONS

12 Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	H.1.	23,253	48,936	(1,132)
13 Intervention Stock losses, etc.	H.2.	1	1,631	-
14 NDP - Guarantee Receipts	H.4.,H.5. & H.6.	250,000	250,363	42,912
15 B.S.E. Receipts	C.2.	35,636	26,431	-
16 Veterinary Fund	C.1.	3,500	8,240	16
17 Other Guarantee Receipts from EU		100	67	-

RECEIPTS FROM EU UNDER STRUCTURAL REGULATIONS

18 Operational Programme for Agriculture, Rural Development and Forestry (OPARDF), 1994 -1999	I.1.	23,232	6	-
19 National Development Plan - Structural Receipts	I.2.	12,469	2,063	-
20 Food Sub-Programme		<u>11,059</u> <u>410,237</u>	<u>10,270</u> <u>397,473</u>	<u>-</u> <u>46,403</u>

Explanation of Variations

- 2 Receipts under this heading are extremely difficult to estimate as actual forfeitures are determined by events which are unknown at the time the estimate is formulated. The surplus recorded arose mainly in respect of deposits and securities in the processed products and milk products sectors.
- 3 The level of fees refunded was less than estimated mainly due to a decrease in the number of pigs slaughtered and less time spent by Department staff at product plants and cold stores.
- 4 The increase in the number of live exports during the year led to an unexpected rise in veterinary inspection fee receipts.
- 6 Receipts from the sales of vaccines from the veterinary laboratories were higher than anticipated.
- 7 Less fees fell due as work on the review of pesticide dossiers carried out on behalf of the EU progressed more slowly than anticipated, and there were no livestock receipts in respect of Backweston farm.
- 11 Receipts under this subhead are, by their nature, very difficult to anticipate.
- 12 The higher than anticipated level of receipts arose due to the refund from the EU of the national co-funding element of the Special Purchase Scheme arising from a Court of Justice ruling. This was not provided for in the original estimate.

- 13 The level of receipts was higher than anticipated due to settlement of court cases.
- 15 The lower level of receipts reflects the reduced level of BSE compensation expenditure during the year.
- 16 The timing of the EU receipts was unclear when the estimates were framed.
- 17 The amount eligible for recoupment was less than anticipated.
- 18 The final balance due from the EU under the Operational Programme for Agriculture, Rural Development and Forestry (1994-1999) was not received before year end.
- 19 Expenditure was lower than anticipated and consequently co-funding was less than estimated. In addition, payment on some claims lodged with the EU Commission were not received by year end.
- 20 The variation arose due to a different methodology used by the EU to calculate the expected receipt.

10 COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads: €343,638,494

Grant Subhead Commitments are recorded at the cost to be borne by the Vote exclusive of co-financing which may arise.

11 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2003 was:

€
Nil

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	1,853,208	846	32	18,271
Overtime and extra attendance	10,801,565	2,730	532	69,198
Shift and roster allowances	199,186	45	10	8,615
Miscellaneous	7,228,809	2,575	39	18,759
Total extra remuneration	<u>20,082,768</u>			

Note:

Certain individuals received extra remuneration in more than one category.

Included in the Miscellaneous payments are 1200 payments of €5,000 each in respect of the C.P.S.U.

Clerical Assistant/Paperkeeper Equality award.

13 MISCELLANEOUS ITEMS

Payments totalling €238,527 were made to a staff member in an out of court settlement in respect of a personal injuries claim. [Subhead A.3. E61/4/70(10) of 8 April 2003].

Five ex-gratia payments totalling €2,588 were made to herd keepers in respect of animals that either died following a TB/Brucellosis test or before they could be removed to a factory for slaughter [Subhead C.1. (S90/9/2003&S90/1/2003) of 7 March 2003 and S90/11/67 of 2 February 1978].

A payment of €36,151 was made in respect of legal costs arising from the Tribunal of Inquiry into the Beef Processing Industry.

Payments of €64,177 were made in respect of two plaintiff's claims arising from High Court proceedings under the milk quota regime [Subhead J.3.(S90/18/98 (Subheads C.3., D.4.)) of 13 March 2003].

Ex-gratia payments totalling €474,000 were made to fifty-eight animal welfare organisations [Subhead J.9. (S90/5/2000)].

This account includes penalty interest payments amounting to €8,963 under the Prompt Payment of Accounts Act 1997 and as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2003.

A total of €332,567 was paid in merit awards under the Administrative Budget Agreement. A total of 1145 individuals and 70 groups benefited.

In addition to expenditure under Subheads A.1., A.2. and A.3. a sum of €417,417 was received from the Change Management Fund, Subhead M. of the Vote of the Office of the Minister for Finance.

	Reference	Amount €
The following sum was written off:		
Payment made to one participant in the Rural Environmental Protection Scheme	Sanction No.38/2003 of 23 July 2003	8,648
Bovine Tuberculosis and Brucellosis Eradication Scheme		2003
Statement of Payments and Receipts and Cumulative Totals to 31 December 2003		€m
Gross Cost		Total to 2003
Grants for Reactors (Subhead C.1.)		37 695
Fees to Veterinary Surgeons (Subhead C.1.)		12 436
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.) (Subhead C.1.)		17 243
Administration Costs (Estimated)		<u>33</u> <u>593</u>
Total		99 1,967
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (Subhead K.9.)		20 473
EU contributions to Cost of Schemes (Subhead K.16.)		<u>6</u> <u>59</u>
Total		<u>26</u> <u>532</u>
Net Cost		<u>73</u> <u>1,435</u>

14 EU FUNDING

The outturn shown in Subheads C.1., C.2., J.9., H.1., H.4.,H.5., H.6. and I.2. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in Subheads C.1. and C.2. includes expenditure in respect of activities that are co-financed from the Veterinary Fund.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2003 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2003 €	Cumulative Expenditure to 2003 €
Tribunal of Inquiry into the Beef Processing Industry	1991	36,151	26,413,251

16 MISCELLANEOUS ACCOUNTS

**World Food Programme (Grant-in-Aid) Account
Account of Receipts and Payments in the Year Ended 31 December 2003**

Balance on 1 January 2003	NIL
Grant-in-Aid (Subhead J.2.)	<u>2,906,314</u>
	2,906,314
Contribution to World Food Programme	<u>2,906,314</u>
Balance on 31 December 2003	NIL

**Food Aid Convention Under International Wheat Agreement (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year ended 31 December 2003**

Balance on 1 January 2003	NIL
Grant-in-Aid (Subhead J.2.)	<u>1,523,686</u>
	1,523,686
Expenditure	<u>1,523,686</u>
Balance on 31 December 2003	NIL

17 STOCKS

Stocks at 31 December 2003 comprise:

Lab supplies, Chemicals	48
Stationery Supplies	166
Computer Supplies	31
Veterinary Supplies	940
Livestock	107
Agricultural Stock	26
Safety Items	33
Cleaning Supplies	10
Fuel	<u>15</u>
	<u>1,376</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Withholding Tax	747
Value Added Tax	636
Relevant Contracts Tax	(41)
Superannuation	7,575
Intervention VAT	(1,177)
Department of Finance	100
Milk Board Staff	<u>54</u>
	<u>7,894</u>

19 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls:

- * A significant number of staff in the Accounts and Finance Divisions have undertaken or are undertaking courses in accounting /financial matters provided by the IPA and other bodies. In addition, two professional accountants on contract to the Department assist these Divisions. Training has been provided to approximately 1,000 staff in the new SAP accounting system and further training in MIF and financial management generally is planned for 2004.
- * During 2003, the Department completed the implementation of the risk management programme that commenced on a pilot basis in 2002. The objective of the programme, as set out in the Department's Statement of Strategy, is to seek to assess the key risks (strategic, operational, financial, reputational) facing the Department in achieving its objectives and to outline measures, at departmental and divisional level, to address these risks. The Department took over responsibility for Forestry on 1 January 2004 and the programme will be extended to the Forestry Service during 2004.
- * The Department has a strong commitment to the security of its information and communication technology systems, which is also independently reviewed. Documented backup/recovery procedures are in place for all critical data, including the use of secure offsite storage services and disaster recovery facilities. The Department has a dedicated IT Security Unit and is proactive in the development and promotion of IT security policies. ICT security arrangements are subject to review by the IT audit section of the Internal Audit Unit. In addition, the Department, in its role as a Paying Agency on behalf of the European Union, is subject to an annual Accreditation audit, which includes a computer risk management review.
- * The Department is subject to a range of audits by the Comptroller and Auditor General, the Internal Audit Unit, the EU Court of Auditors, the EU Commission and by a professional accountancy firm which certifies the annual FEOGA Guarantee Account. In 2003, the Department was subject to approximately 2,900 audit person days by these bodies. In addition, the Department's Audit Committee, which includes 5 external members, approves and monitors the work plan of the Internal Audit Unit and reports to the Minister and the Secretary General on the implementation of that plan annually. The Internal Audit Unit has carried out a review of the systems of administrative and financial controls in 2003 in the context of the implementation of the recommendations of the Working Group on the Accountability of Secretaries General and Accounting Officers. All of these arrangements ensure that the effectiveness of the system for administrative and financial controls is reviewed on an on-going basis.

J. MALONE*Accounting Officer*

DEPARTMENT OF AGRICULTURE AND FOOD

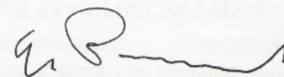
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Agriculture and Food. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 11 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Talmhaíochta agus Bia le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasáíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasáíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 11 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

TRANSPORT

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office for payment of certain grants, and for payment of certain grants-in-aid and certain other services.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	20,020	21,805	-
A.2. TRAVEL AND SUBSISTENCE	2,266	2,638	-
A.3. INCIDENTAL EXPENSES	1,725	3,594	44
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	682	961	(14)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	358	1,186	10
A.6. OFFICE PREMISES EXPENSES	383	984	27
A.7. CONSULTANCY SERVICES	3,585	1,587	167
OTHER SERVICES			
ROADS			
B.1. ROAD IMPROVEMENT/MAINTENANCE	1,270,409	1,230,409	-
B.2. DUBLIN TRANSPORTATION	40,948	40,948	-
B.3. VEHICLE AND DRIVER LICENSING EXPENSES	615	501	-
B.4. OTHER ROADS RELATED SERVICES	5,079	5,245	-
PUBLIC TRANSPORT			
C.1. PUBLIC SERVICE PROVISION PAYMENTS TO C.I.E.	244,980	244,980	-
C.2. PUBLIC TRANSPORT PROJECTS	12,795	7,807	-
C.3. EXPENSES ASSOCIATED WITH DUBLIN LIGHT RAIL	6,750	2,427	-
C.4. CAPITAL COSTS OF DUBLIN LIGHT RAIL	126,974	128,948	-
C.5. PUBLIC TRANSPORT SAFETY AND DEVELOPMENT	261,367	302,367	-
C.6. RAILWAY SAFETY COMMISSION ADMINISTRATION & EXPENSES	2,194	-	-
C.7. RAILWAY PROCUREMENT AGENCY ADMINISTRATION & EXPENSES	12,500	12,500	-
CIVIL AVIATION			
D.1. AIRCRAFT ACCIDENT INVESTIGATION INSURANCE	261	666	(395)
D.2. REGIONAL AIRPORTS	28,524	27,407	1,257
D.3. PAYMENTS TO THE IRISH AVIATION AUTHORITY IN RESPECT OF EXEMPT SERVICES	2,184	2,751	-
D.4. CONSULTANCIES ASSOCIATED WITH AER LINGUS	1	39	-
D.5. AVIATION APPEAL PANEL	50	-	-
D.6. IRISH AVIATION AUTHORITY SAFETY AUDIT	1	-	-

	Estimate Provision €000	Outturn €000	Closing Accruals €000
MISCELLANEOUS			
E.1. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	3,400	3,786	(15)
E.2. MISCELLANEOUS SERVICES	120	128	-
E.3. NORTH SOUTH CO-OPERATION	500	-	-
E.4. ROAD HAULAGE DEVELOPMENT PROGRAMME	250	180	-
E.5. NATIONAL SAFETY COUNCIL	<u>2,724</u>	<u>2,758</u>	<u>-</u>
Gross Total	2,051,645	2,046,602	1,081
Deduct :-			
F. APPROPRIATIONS-IN-AID	<u>22,298</u>	<u>25,422</u>	<u>8,628</u>
Net Total	<u>2,029,347</u>	<u>2,021,180</u>	<u>(7,547)</u>
SURPLUS TO BE SURRENDERED		€ 8,167,022	

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

- (a) The Department of Transport was established by Government Decision, with effect from 19 June 2002, replacing the former Department of Public Enterprise. The Department retained the transport functionality of the former Department and acquired the functions relating to roads, traffic and road safety from the Department of the Environment and Local Government. Various other functions were transferred to the Departments of Communications, Marine and Natural Resources, Environment and Local Government, and Community, Rural and Gaeltacht Affairs.
- (b) The Department's policy is to depreciate assets from the date of purchase. Similarly assets are depreciated only up to the date of disposal and not as stated in Paragraph 9 in the Statement of Accounting Policies and Principles in the preface to the Accounts.

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			2,021,180
Changes in Capital Assets			
Purchases Cash	(463)		
Depreciation	<u>610</u>	147	
Assets Under Development			
Cash Payments (Note 5)		(80)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,597)		
Increase in Stock	<u>(33)</u>	<u>(1,630)</u>	<u>(1,563)</u>
Direct Expenditure			2,019,617
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	17,502		
Notional Rents	<u>114</u>		<u>17,616</u>
Operating Cost			<u>2,037,233</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			1,729
Assets Under Development (Note 5)			<u>80</u>
			1,809
Current Assets			
Stocks (Note 15)		295	
Prepayments		495	
Accrued Income		8,628	
Other Debit Balances:			
Retirement Lump Sum	861		
Commission for Aviation Regulation	117		
General	<u>100</u>	1,078	
PMG Balance and Cash	10,310		
Orders Outstanding	<u>(4,176)</u>	<u>6,134</u>	
Total Current Assets		<u>16,630</u>	
Less Current Liabilities			
Accrued Expenses		1,576	
Other Credit Balances:			
Due to State (Note 16)	1,062		
Civil Service Credit Union	87		
Voluntary Health Insurance	26		
General	<u>119</u>	1,294	
Net Liability to the Exchequer (Note 6)		<u>5,918</u>	
Total Current Liabilities		<u>8,788</u>	
Net Current Assets			<u>7,842</u>
Net Assets			<u>9,651</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Land and Buildings	Office Equipment	Furniture and Fittings	Motor Vehicles	Totals
	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2003	21	4,739	1,412	9	6,181
Additions	-	335	86	42	463
Gross Assets at 31 December 2003	<u>21</u>	<u>5,074</u>	<u>1,498</u>	<u>51</u>	<u>6,644</u>
Accumulated Depreciation					
Opening Balance at 1 January 2003	19	3,504	773	9	4,305
Depreciation for the year	<u>2</u>	<u>466</u>	<u>134</u>	<u>8</u>	<u>610</u>
Cumulative Depreciation at 31 December 2003	<u>21</u>	<u>3,970</u>	<u>907</u>	<u>17</u>	<u>4,915</u>
Net Assets at 31 December 2003	<u>-</u>	<u>1,104</u>	<u>591</u>	<u>34</u>	<u>1,729</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	IT Projects
	€000
Amounts brought forward at 1 January 2003	-
Cash Payments for year	<u>80</u>
Amounts carried forward at 31 December 2003	<u>80</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		8,167
Less: Exchequer Grant Undrawn		<u>(2,249)</u>
Net Liability to the Exchequer		<u>5,918</u>
Represented by:		
Debtors		
Debit Balances: Suspense	1,078	
Net PMG position and cash	<u>6,134</u>	7,212
Less: Creditors		
Due to State	(1,062)	
Credit Balances: Suspense	<u>(232)</u>	<u>(1,294)</u>
		<u>5,918</u>

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

Subhead	Less/(More) than Provided €000	Explanation
A.3.	(1,869)	The variation arose primarily as an exceptional legal cost arose in 2003. Sanction was received from the Department of Finance to vire savings from Subheads C.3. and C.6. to cover the additional expenditure.
A.4.	(279)	Variations in A.4. arise in part due to the difficulties associated with accurately estimating the appropriate allocations between administration subheads in advance of the first full year of operation of the Department of Transport. [See Note 1(a)]
A.5.	(828)	Variations in A.5. arise in part due to the difficulties associated with accurately estimating the appropriate allocations between administration subheads in advance of the first full year of operation of the Department of Transport. [See Note 1(a)]
A.6.	(601)	Variations in A.6. arise in part due to the difficulties associated with accurately estimating the appropriate allocations between administration subheads in advance of the first full year of operation of the Department of Transport. [See Note 1(a)]
A.7.	1,998	Variations in A.7. arise in part due to the difficulties associated with accurately estimating the appropriate allocations between administration subheads in advance of the first full year of operation of the Department of Transport. In addition the engagement of consultants was kept under review to minimise expenditure. [See Note 1(a)]
B.3.	114	The variation arose as an order for Driving Licenses placed in 2003 was not received until early 2004.
C.2.	4,988	The variations arose due to delays in the completion of a number of public transport projects.
C.3.	4,323	The variation arose as the mobilisation costs for Luas were lower than anticipated.
C.5.	(41,000)	The variation arose due to the earlier than anticipated ordering of diesel cars under the Irish Rail rolling stock acquisition programme. Sanction was received from the Department of Finance to vire savings from Subheads B.1., C.2. and C.3. to cover the additional expenditure.
C.6.	2,194	The variation arose because the Railway Safety Commission was not established in 2003.
D.1.	(405)	The variation arose due to increases in the insurance premium costs for accident investigation and third party liability cover.
D.3.	(567)	The variation arose as the cost of reimbursing the Irish Aviation Authority for the cost of aeronautical communication services and air navigation services provided by the authority to certain classes of airspace users as directed by the Minister of Transport was greater than anticipated. Sanction was received from the Department of Finance to vire savings from Subhead C.6. to cover the additional expenditure.
D.4.	(38)	A token estimate for expenditure was included in 2003. In the event a payment was made in relation to the Aer Lingus ESOP. Sanction was received from the Department of Finance to vire savings from Subhead C.3. to cover the additional expenditure.
D.5.	50	The variation in 2003 occurred because no appeals were received in respect of determinations of the Commission for Aviation Regulation.
E.1.	(386)	The variation is due to increased payments to Eurocontrol. This subscription is based on a country's GNP and is set by the organisation itself and is therefore outside the budgetary control of the Department. Sanction was received from the Department of Finance to vire savings from Subhead C.3. to cover the additional expenditure.
E.3.	500	The variation arose as a liability in respect of the cost of the runway extension at Derry Airport in 2003 did not mature.
E.4.	70	The variation arose due to a lower than anticipated drawdown from this subhead by the Irish Road Haulage Association during 2003.

8 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Receipts from air transport operators for aviation terrorism third party and indemnity	1,844,976
Superannuation charges received for seconded staff	<u>200,937</u>
	<u>2,045,913</u>

9 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1 Recoupment for Seconded Staff	100,000	578,515
2 Road Transport Licence Fees	1,100,000	463,713
3 Irish Aviation Authority Refund of Subscriptions to International Organisation:	3,350,000	3,672,093
4 Irish Aviation Authority Recoupment of Rents, etc	210,000	305,117
5 Irish Aviation Authority Associated Costs	1,500,000	1,736,370
6 Recoupment of costs of IAA Safety Audit	1,000	-
7 Recoupment of Costs from the Aviation Regulator's Office	1,000	-
8 Miscellaneous Receipts	153,000	569,387
9 Driving Test Fees	7,290,000	9,258,697
10 National Toll Roads	7,639,000	7,584,901
11 Vehicle Testing	666,000	877,050
12 LGF Recoupment for Driver Licensing costs	<u>288,000</u>	<u>376,554</u>
Total	<u>22,298,000</u>	<u>25,422,397</u>

Explanation of Variations

- The variation arose as the number of staff on secondment was higher than anticipated.
- The receipts from Road Transport Fees were less than anticipated, as the number of applications for licences and the number of applications for vehicles to be added to a licence was lower than expected in 2003.
- The Department's contributions to International Aviation Organisations are recouped from the IAA. As the contributions increased in 2003 a corresponding increase is reflected in the subscriptions refunded by the IAA.
- A rent review on land and buildings occupied by the IAA came into effect in 2003, which resulted in receipts being higher than estimated.
- The Department's administration costs such as salaries and overheads in overseeing and monitoring the IAA and for which the Department is reimbursed were higher than expected.
- Miscellaneous receipts are by their nature very hard to estimate. The increase primarily arose as the costs awarded by the District Court for the Medical Bureau of Road Safety expenses in examining blood samples in Road Traffic cases was greater than anticipated.
- The increase arose as the number of applications received for Driving Tests was higher than anticipated.
- The increase arose as there was a higher level of National Car Testing than anticipated.
- The increased level of recoupment was due to the applicable Driver Licensing costs being higher than anticipated.

10 COMMITMENTS

Global Commitments

	€
(i) Procurement Subheads:	37,985,492
(ii) Grant Subheads:	32,844,882

11 MATURED LIABILITIES

The total of matured liabilities at 31 December 2003 was €108,825

12 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	236,995	86	9	27,970
Overtime and extra attendance	<u>1,041,811</u>	274	60	27,537
Total extra remuneration	<u>1,278,806</u>			

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

13 MISCELLANEOUS ITEMS

A total of €31,600 (gross) was spent on merit awards, i.e. a total of 22 individual awards and 15 team awards resulting in individual payments ranging from €83 to €600.

A sum of €97,797 was received from the Change Management Fund, Subhead M. of the Vote for the Department of Finance.

This account includes penalty interest payments under the Prompt Payment of Accounts Act 1997 amounting to €4,239.

A total of €540,000 was paid to former Clerical Assistants of the Department relating to the agreement reached in principle by the Department of Finance with the CPSU to settle an equal pay claim on behalf of former Clerical Assistants. €248,430 was received from Vote 44, Increases in Remuneration and Pensions, which was passed by the Dáil on 2 December 2003 to fund the settlement reached. The balance was paid through this Department's own funds from Subhead A.1. Salaries, Wages and Allowances.

14 EU FUNDING

EU funding received by bodies under the aegis of this Department was as follows:

Funding under the Operational Programme for Transport	€000
Public Transport Projects (Córas Iompair Éireann)	<u>26,382</u>
Funding under the Operational Programme for Economic and Social Infrastructure	€000
Córas Iompair Éireann (Railway)	76,161
Railway Procurement Agency (Luas Line A)	<u>23,852</u>
	<u>100,013</u>
Cohesion Fund	€000
Córas Iompair Éireann	<u>27,991</u>
Total	<u>154,386</u>

15 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery and office supplies	31
IT Consumables, etc.	12
Publications	92
Specialised Consumables (Driver Licensing)	<u>160</u>
	<u>295</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	548
Pay Related Social Insurance	191
Withholding Tax	<u>323</u>
	<u>1,062</u>

17 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

Financial Training is specifically identified in the Department's Training Plan. Comprehensive financial training has been provided to Finance Division staff and ongoing financial training has been provided to Departmental staff dealing specifically with financial management responsibilities and financial control issues. Additional requirements are being identified in the Role Profile process.

All senior managers have met offsite under the coaching and direction of Risk Management Consultants to identify the main risks facing the Department. The Department has initiated a process aimed at implementing processes and structures for the further development of a Risk Management policy/system in the Department which will build on the existing systems of control and risk management.

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

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

JULIE O'NEILL
Accounting Officer
DEPARTMENT OF TRANSPORT
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Transport. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Iompair le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasáíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasáíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Health and Children (including Oifig an Ard-Chláraitheora) and certain services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		26,688	27,400	-
A.2. TRAVEL AND SUBSISTENCE		914	893	51
A.3. INCIDENTAL EXPENSES		1,157	2,786	(24)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		698	984	(1)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		6,428	3,717	86
A.6. OFFICE PREMISES EXPENSES		1,090	1,102	64
A.7. CONSULTANCY SERVICES		1,165	861	17
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>	6,362,111			
<i>Supplementary</i>	<u>125,560</u>	6,487,671	6,493,661	624,758
B.2. GRANTS TO HEALTH BOARDS IN RESPECT OF EXPENDITURE ON CASH ALLOWANCES AND CASH GRANTS		424,443	424,443	-
B.3. GRANTS ON BEHALF OF HEALTH BOARDS TO MEET THE EXPENSES OF THE GENERAL MEDICAL SERVICES (PAYMENTS) BOARD				
<i>Original</i>	963,240			
<i>Supplementary</i>	<u>60,012</u>	1,023,252	1,023,252	-
B.4. GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY HOSPITALS *				
<i>Original</i>	17,414			
<i>Supplementary</i>	<u>211</u>	17,625	17,334	1,880
B.5. PAYMENTS TO HEALTH AGENCIES IN RESPECT OF BALANCES OF GRANTS FOR YEARS PRIOR TO 2003		573,188	573,188	-
B.6. GRANTS TO RESEARCH BODIES				
<i>Original</i>	21,707			
<i>Supplementary</i>	<u>2</u>	21,709	22,266	-
B.7. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (NATIONAL LOTTERY FUNDED)		10,193	10,193	-
B.8. GRANTS IN RESPECT OF HOSPITAL IN-PATIENT, OUT-PATIENT AND COUNSELLING SERVICES FOR PERSONS WHO HAVE CONTRACTED HEPATITIS C FROM THE USE OF IMMUNOGLOBULIN ANTI-D AND THE PROVISION OF SERVICES UNDER THE HEALTH (AMENDMENT) ACT, 1996		13,843	13,843	-
B.9. GRANTS TO HEALTH BOARDS IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME		12,673	12,673	-
OTHER SERVICES				
C. SUPERINTENDENT AND DISTRICT REGISTRARS		9	4	-
D. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES		1,538	1,224	-

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
E. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS				
<i>Original</i>	9,988			
<i>Supplementary</i>	<u>10,900</u>	20,888	16,242	388
F.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES		46,104	40,856	10
F.2. THE FOOD SAFETY PROMOTION BOARD		6,172	6,086	-
F.3. THE HOSPITAL TREATMENT PURCHASE GROUP		30,885	30,057	1,607
F.4. IRELAND/NORTHERN IRELAND INTERREG		200	-	-
G.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE		245	233	-
G.2. PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION		1	-	-
G.3. PAYMENTS TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS, 1997 AND 2002				
<i>Original</i>	84,286			
<i>Supplementary</i>	<u>(45,635)</u>	38,651	46,651	-
G.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS, 1997 AND 2002		16,349	8,349	-
H. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES				
<i>Original</i>	8,822			
<i>Supplementary</i>	<u>750</u>	9,572	10,150	260
I. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE		3,000	40	-
CAPITAL SERVICES				
J.1. BUILDING, EQUIPPING AND FURNISHING OF HOSPITALS AND OTHER HEALTH FACILITIES AND OF HIGHER EDUCATION FACILITIES IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME				
<i>Original</i>	477,771			
<i>Supplementary</i>	<u>(10,000)</u>	467,771	467,771	-
J.2. BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (NATIONAL LOTTERY FUNDED)		2,539	2,539	-
J.3. INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES				
<i>Original</i>	29,663			
<i>Supplementary</i>	<u>10,000</u>	39,663	39,663	-
J.4. INFORMATION SOCIETY - INITIATIVES IN THE HEALTH SECTOR, INCLUDING THE GENERAL MEDICAL SERVICES (PAYMENTS) BOARD		4,000	3,802	-
Gross Total				
<i>Original</i>	9,158,524			
<i>Supplementary</i>	<u>151,800</u>	<u>9,310,324</u>	<u>9,302,263</u>	<u>629,096</u>
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID				
<i>Original</i>	1,240,000			
<i>Supplementary</i>	<u>89,300</u>	<u>1,329,300</u>	<u>1,347,503</u>	<u>45,728</u>
Net Total				
<i>Original</i>	7,918,524			
<i>Supplementary</i>	<u>62,500</u>	<u>7,981,024</u>	<u>7,954,760</u>	<u>583,368</u>
SURPLUS TO BE SURRENDERED		€ 26,264,209		

* Note 11 refers

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Closing Accruals

The General Medical Services (Payments) Board receives a cash allocation each year (Subhead B.3.) and on that basis outstanding balances have not been recognised as a liability in these accounts. In the Annual Account of the General Medical Services (Payments) Board the Department of Health and Children is shown as a debtor for the difference between the net expenditure and the cash allocation.

Recovery of cost of health services provided under regulations of the European Union

An amount is due from the United Kingdom in respect of health services provided to UK insured persons. An advance is received each year and the balance is payable after computation and approval of the actual expenditure. Approval of actual expenditure for a particular year follows a process of presentation of the relevant cost paper to the EU Committee for Migrant Workers (Audit Group) and its approval by members. Amounts received since the 31st December 2003 are included as accrued income under Appropriations-in-Aid (Subhead K.). The final balance in respect of 2000 has yet to be agreed and is not included under accrued income. Similarly balances in respect of subsequent years will be received in due course.

Valuation of Assets: Land and Buildings

The Statement of Capital Assets does not include assets occupied by a Health Board or Hospital Board.

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			7,954,760
Changes in Capital Assets			
Purchases Cash	(1,699)		
Depreciation	2,755		
Loss on Disposals	<u>113</u>	1,169	
Assets under Development			
Cash Payments (Note 5)		(873)	
Changes in Net Current Assets			
Increase in Closing Accruals	21,016		
Increase in Stock	<u>(13)</u>	<u>21,003</u>	<u>21,299</u>
Direct Expenditure			7,976,059
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	10,811		
Notional Rents	<u>3,226</u>		<u>14,037</u>
Operating Cost			<u>7,990,096</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			9,737
Current Assets			
Stocks (Note 15)		364	
Prepayments		391	
Accrued Income		45,728	
Loans (Note 11)		508	
Other Debit Balances:			
Recoupable Vaccines	1,256		
Compensation Tribunal	10,954		
Recoupable Salaries	347		
Recoupable Services	646		
Recoupable Travel Pass Scheme	150		
Recoupable Conferences	88		
EU Funding	6		
Other Suspense Items	<u>171</u>	13,618	
Total Current Assets		<u>60,609</u>	
Less Current Liabilities			
Accrued Expenses		2,848	
Balance due on foot of Health Agency Allocations		626,638	
Other Credit Balances:			
Due to State (Note 16)	2,124		
EU funding	149		
Miscellaneous	<u>228</u>	2,501	
PMG Balance and Cash	2,923		
Orders Outstanding	<u>7,954</u>	10,877	
Net Liability to the Exchequer (Note 6)		<u>240</u>	
Total Current Liabilities		643,104	
Net Current Liabilities			<u>(582,495)</u>
Net Liabilities			<u>(572,758)</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	15,198	4,211	19,409
Additions	2,865	195	3,060
Disposals	<u>(459)</u>	<u>(55)</u>	<u>(514)</u>
Gross Assets at 31 December 2003	<u>17,604</u>	<u>4,351</u>	<u>21,955</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	6,533	3,331	9,864
Depreciation for the year	2,543	212	2,755
Depreciation on Disposals	<u>(395)</u>	<u>(6)</u>	<u>(401)</u>
Cumulative Depreciation at 31 December 2003	<u>8,681</u>	<u>3,537</u>	<u>12,218</u>
Net Assets at 31 December 2003	<u>8,923</u>	<u>814</u>	<u>9,737</u>

Disclosure:

Land and Buildings:

The above statement does not include Ionaid Follain, Myshall, Co Carlow. Title to this property was registered in the name of the Minister for Health and Children on 7 April 2003. The Title to the property is in the process of being transferred to the South Eastern Health Board.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Brought forward at 1 January 2003	-
Assets transferred in from DSFA	7,001
Cash Payments for the year	873
Transferred to Asset Register	<u>(7,874)</u>
Amount carried forward at 31 December 2003	<u>-</u>

Note:

The General Register Office modernisation project is in operation since July 2003.

The Department of Social and Family Affairs (DSFA) provided funding of €7,001,209.

The 2003 figures for office equipment in Note 4 are restated to take account of this DSFA funding.

6 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2003**

	€000	€000
Surplus to be surrendered		26,264
Exchequer Grant Undrawn		<u>(26,024)</u>
Net Liability to the Exchequer		<u>240</u>
Represented by:		
Debtors		
Debit Balances: Suspense		13,618
Creditors		
Due to State	(2,124)	
Net PMG position and cash	(10,877)	
Credit Balances: Suspense	<u>(377)</u>	<u>(13,378)</u>
		<u>240</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(1,629)	A range of office expenditure items including discovery costs was higher than anticipated.
A.4.	(286)	The excess was due to higher than anticipated expenditure on telecommunications services.
A.5.	2,711	The saving arose because expenditure on IT services was slower than anticipated.
A.7.	304	The saving arose because the level of consultancy required was less than originally planned.
E.	4,646	Approved payments in respect of certain legal settlements were less than anticipated.
F.1.	5,248	The expenditure of certain health bodies was less than anticipated.
H.	(578)	The excess was due to the costs associated with activities originally provided for within funds held in Subhead B.1. mainly in the areas of publications and conferences.

8 APPROPRIATIONS-IN-AID		€	Estimated €	Realised €
1	Receipts from health contributions			
	<i>Original</i>	808,233,000		
	<i>Supplementary</i>	<u>29,000,000</u>	837,233,000	855,938,026
2	Receipts from certain excise duties on tobacco products		167,605,000	167,605,426
3	Recovery of cost of Health Services provided under regulations of the European Community			
	<i>Original</i>	250,000,000		
	<i>Supplementary</i>	<u>60,300,000</u>	310,300,000	310,300,700
4	Recovery from the UK Department of Health and Social Security of their share of the Leopardstown Park Hospital		161,000	-
5	Searches and certified copies of entries of Births, Deaths and Marriages		400,000	433,761
6	Recoupment of certain Ophthalmic Services and Scheme costs from the Social Insurance Fund		4,500,000	4,046,000
7	Recoupment of certain Dental Treatment Services from the Social Insurance Fund		9,100,000	9,100,000
8	Miscellaneous		<u>1,000</u>	<u>79,139</u>
Total	<i>Original</i>	1,240,000,000		
	<i>Supplementary</i>	<u>89,300,000</u>	<u>1,329,300,000</u>	<u>1,347,503,052</u>

Explanation of Variation

- 4 The share of the cost of Leopardstown Park Hospital is calculated by reference to the expenditure per the audited accounts. The information required to enable the calculation is under examination.
- 5 Receipts in respect of searches and certified copies of entries of Births, Deaths and Marriages were higher than anticipated.
- 6 Receipts in respect of recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund were less than anticipated.
- 8 Receipts in respect of certain licence fees were higher than anticipated.

9 COMMITMENTS

(A) Global Commitments	€000
Commitments likely to arise in subsequent years for:	
Procurement Subheads	11,384
Grant Subheads	-

(B) Multi-Annual Capital Commitments

1 Legally enforceable capital commitments

	Totals
	€000
Expenditure in 2003	470,310
Commitments to be met in subsequent years	576,926

2 Legally enforceable capital commitments

	Cumulative spend to 31/12/02	Paid in 2003	To be paid in subsequent years	Total
	€m	€m	€m	€m
Capital Projects over €6.3 million:				
Beaumont Hospital - Equipment/Refurbishment programme	13.075	1.200	13.325	27.600
Naas General Hospital - Phase 2	48.095	19.445	5.556	73.096
St James's Hospital - Phase 1H	24.707	3.878	1.353	29.938
St James's Hospital - A & E expansion	2.137	0.291	5.614	8.042
Mater/Temple Street Hospital - Phases 1 & 2	10.387	8.296	43.276	61.959
Rotunda Hospital - Neo-natal ICU and top floor development	5.112	3.226	0.682	9.020
St Vincent's Hospital, Elm Park - Phase 1	41.543	35.897	89.908	167.348
James Connolly Memorial Hospital - Phase 1	46.472	10.400	5.000	61.872
Our Lady's Hospital, Crumlin - Theatre Development	9.997	14.230	4.373	28.600
IBTS National Headquarters	44.942	3.584	0.682	49.208
St Columcille's, Loughlinstown	0.000	1.615	4.735	6.350
Tullamore General Hospital - Phases 1 and 2	11.955	24.084	79.247	115.286
Portlaoise General Hospital - Development	25.610	2.515	3.466	31.591
Kilkenny - Psychiatric Unit	6.928	0.000	1.116	8.044
St Joseph's Hospital, Clonmel - Phase 1	28.276	2.573	1.239	32.088
Developments at Cashel and Tipperary Town	4.711	6.187	0.906	11.804
Cork University Hospital - Maternity Unit	7.226	21.128	33.496	61.850
Cork University Hospital - A & E / DPU combined	1.722	11.342	8.444	21.508
Cork University Hospital - Radiotherapy Unit	14.843	0.000	0.477	15.320
Cork University Hospital - Infrastructure project	0.848	1.219	6.381	8.448
UCHG - Phase 1	25.399	0.000	0.229	25.628
UCHG - Phase 2	56.267	16.567	14.417	87.251
Mayo General Hospital - Phase 2	44.506	1.003	1.591	47.100
Roscommon County Hospital - A & E Dept	1.726	2.888	2.586	7.200
Birr - Unit for Older People	18.556	0.653	3.060	22.269
Cavan - Nursing Unit at Virginia	8.090	0.741	0.749	9.580
St Ita's, Portrane - Supervision Unit for Children	6.602	0.000	1.691	8.293
Meath Hospital - Older Person's Unit	0.000	0.519	7.536	8.055
Hospital of the Assumption, Thurles	1.336	0.000	12.764	14.100

While the figure for commitments to be met in subsequent years includes provision for contractually committed projects, it does not include provision for commitments which have been made to health agencies for other unavoidable urgent requirements.

It should also be noted that in a multi-annual programme such as health services NDP, where certain facilities may take years to plan, construct and commission, the level of commitments will be greater than the funding available in the current year, i.e. much of the expenditure for future commitments shown above will take place beyond 2004.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more
Higher, special or additional duties	343,277	147	15	24,423
Overtime and extra attendance	420,914	195	20	24,889
Shift and roster allowances	<u>18,135</u>	6	-	-
Total extra remuneration	<u>782,326</u>			

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

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €395,000 is included in the Estimates for 2004.

The liabilities recognised under Subheads B.1. and B.4. are made up as follows:

	€m
Approved expenditure withheld for payment in 2004:	
Subhead B.1.	624.758
Subhead B.4.	<u>1.880</u>
Total	<u>626.638</u>

The practice of retaining an element of the approved expenditure is in line with the agreed funding of health services and is reflected in the determination of the Vote for Health and Children from year to year.

Institutional and out-patient hospital services were afforded to defence forces personnel and their dependents without application of the statutory charge.

In addition to the amount expended under Subheads A.1., A.3. and A.7., €106,542 cash-in-transit as at 31 December 2003, was due from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

In addition, €1,705 was received in respect of Public Private Partnership Fund, Subhead J.1. of the Vote for the Office of the Minister for Finance.

The Department paid an advance of €507,895 to the Health Insurance Authority in 2001 as provided for in the Health Insurance Act, 1994. This advance was made in respect of establishment costs. Section 7 of the Health Insurance (Amendment) Act, 2003 provides that the Minister for Health and Children with the consent of the Minister for Finance, may waive the repayment of all or part of the moneys advanced to the Authority. Action to be taken pursuant to the provision, having regard to the information provided to the Authority.

In addition, €7,704 was received in respect of shared training courses, Subhead A.3. of the Vote for the Office of the Minister for Education and Science.

Ex-gratia amounts totalling €540,175 were paid in 2003.

12 EU FUNDING

In addition, the following amounts were received from the EU by bodies which are funded directly from the Vote for Health and Children

	€
Total	NIL

The outturn shown under Subhead J.1. includes payments in respect of activities co-financed from the European Regional Development Fund.

13 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2003 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2003 €	Cumulative Expenditure to 31/12/03 €
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related matters	1999	9,850,324	22,394,854
Post Mortem Inquiry into all post mortem examination policy, practice and procedure in the State since 1970, and in particular as it relates to organ removal, retention, storage and disposal, by reference to prevailing standards both in and outside the State and related matters	2000	2,908,531	8,267,261
Commission on Assisted Human Reproduction	2000	215,974	525,765
Ferns Inquiry	2003	210,303	210,303

14 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2003

Miscellaneous Allocation	€
Active Living Group, Ballymun Regeneration Ltd., Stormonstown House, Ballymun Road, Dublin 9	2,000
Adult Activity Evening, c/o St. Brigids School, Harbour Street, Mullingar, Co. Westmeath	500
AIDS/HIV Family Support Group, 21-22 MacCurtain Street, Cork	8,000
Athlone West Active Age Group, Cnoc Mhuire, Monksland, Athlone, Co. Roscommon	2,000
Aware, 72 Lower Leeson Street, Dublin 2	20,000
Ballinasloe Social Services Ltd., Social Services Centre, Bracknagh, Ballinasloe, Co. Galway	14,223
Ballymahon & District Social Service, Ballymahon, Co. Longford	5,000
Ballyphehane Meals/Wheels Services, 16 Hillview Estate, Cork	20,000
Bantry Active Retirement Association, Bara House, 61 Glengarriff Road, Bantry, Co. Cork	10,000
Blessington Bowls Club, Burgage, Blessington, Co. Wicklow	1,800
Brainwave, The Irish Epilepsy Association, 35 Washington Street, Cork	9,000
Caheragh Community Playgroup Ltd., Glandart, Bantry, Co. Cork	1,100
Caherconlish Caherline Community Council Ltd., The Square, Caherconlish, Co. Limerick	3,000
Cahir Day Care Centre Ltd., Killeigh, Clonmel Road, Cahir, Co. Tipperary	50,000
Carraig na Bhfear Senior Citizens Group, Knockboy, Carraig na Bhfear, Co. Cork	36,994
Castlelyons Community Centre Management Committee, Kilcor, Castlelyons, Fermoy, Co. Cork	8,000
Celbridge Mental Health Association, 167 Crodaun Forest Park, Celbridge, Co. Kildare	27,000
Children in Hospital Ireland, Carmichael Centre, Coleraine House, Coleraine Street, Dublin 7	110,000
Cloughjordan Active Retirement Association, Roselawn, Cloughjordan, Co. Tipperary	6,000
Club 91, Cloncallow, Ballymahon, Co. Longford	5,000
Community of Lough Arrow Social Project, Gleann Community Centre, Drumnacool, via Boyle, Co. Sligo	8,000
County Wexford Community Workshop (Enniscorthy) Ltd., Bellefield, Enniscorthy, Co. Wexford	175,000
Crossmolina Active Retirement Association, Ballina Road, Crossmolina, Co. Mayo	1,300
Dalkey Parish Indoor Bowling Club, "Hill View", 7 Castle Street, Dalkey, Co. Dublin	2,598
Daughters of Charity Service for Persons with Intellectual Disability, St. Vincent's Centre, Navan Road, Dublin 7	90,000
Diabetes Federation of Ireland, Southern Regional Office, 32 Grand Parade, Cork	12,400
Dollardstown Cottage Project, c/o Dominican Day Care Centre, 31 Upper Dominick Street, Dublin 7	10,000
Dolmen Clubhouse Ltd., Caulgara, Teeling Street, Ballina, Co. Mayo	10,000
Drombanna Senior Citizens Centre Ltd., Bohercoyle, Ballysimon, Co. Limerick	20,000
Drumkerrin Care of the Elderly Ltd., St. Bridgets Hostel, Main Street, Drumkerrin, Co. Leitrim	15,746
Dun Laoghaire Lions Club, 19 Ardmeen Park, Blackrock, Co. Dublin	9,416
Dyspraxia, DCD Association, Cork, "Réna", Upper Cloghroe, Cloghroe, Co. Cork	2,500
Eurochild International Project (CWPC Ltd.), Tigh Fíli, Thompson House, MacCurtain Street, Cork	30,000
Fermoy Geriatrics Association Ltd., Cluain Dara, Duntahane, Fermoy, Co. Cork	46,585
Festina Lente Foundation, Old Connaught Avenue, Bray, Co. Wicklow	20,000
Friends of Macroom Community Hospital, Macroom, Co. Cork	40,000
Graffiti Theatre Company, The Weighmaster's House, 2 Church Street, Shandon, Cork	8,620
Helene Hugel, 18 Irishtown Road, Dublin 4	1,000
Home-Start Lucan, Tubber Lane, Arderrig, Lucan, Co. Dublin	5,200
Huntington's Disease Association of Ireland, Carmichael House, North Brunswick Street, Dublin 7	10,000
Inishowen Disability Action Group, c/o Action Inishowen Millbrae, Carndonagh, Inishowen, Co. Donegal	50,000
International Police Association Garda Motorcycle Club, 33 Kylebrook, Abbeyleix Road, Portlaoise, Co. Laois	8,000
Irish Association of Suicidology, c/o St. Mary's Hospital, Castlebar, Co. Mayo	10,000
Irish Encephalitis Support Group, 33 Bloomingdale, Church Hill, Passage West, Co. Cork	5,000
Irish Heart and Lung Transplant Association, 69 Lansdowne Park, Dublin 16	127,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12	150,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12	20,000
Irish Progressive Association for Autism (IPAA), c/o San Antoine, Mail Street, Whitegate, Co. Cork	5,000
Irish Raynaud's & Scleroderma Society, P.O. Box 2958, Foxrock, Dublin 18	5,000
Irish Red Cross Society, Portumna, Co. Galway	60,000
Irish Senior Citizens' Parliament, 90 Fairview Strand, Dublin 3	90,000
Irish Vaccine Injury Campaign, Aclare, Drumconrath, Navan, Co. Meath	20,000
Irish Wheelchair Association, Colehill, Co. Longford	25,000
Kilmeedy Development Group, Belville, Kilmeedy, Co. Limerick	60,000
Kiltegan Group Indoor Bowls Club, Ballasalla, Hacketstown, Co. Carlow	1,000
La Leche League of Ireland, 2 St. Patrick's Lodge, Summerhill Road, Dunboyne, Co. Meath	2,500

Lacken Sports and Recreation Association Ltd., Fochoill, Carrowmore-Lacken, Ballina, Co. Mayo	10,000
Lifestart Lifford/Clonleigh, The Diamond, Lifford, Co. Donegal	100,000
Lifestart National Office, Church Street, Sligo	23,800
Lifestart Newtowncunningham, Lifestart Offices, Main Street, Newtowncunningham, Co. Donegal	100,000
Limerick Cancer Support Group, Social Services Centre, Henry Street, Limerick	3,000
Limerick Senior Citizens' Club, Vokes Villas, Ballinacurra, Limerick	12,000
Mallow Day Care Centre Ltd., Courtview, New Road, Mallow, Co. Cork	43,618
Marfan Syndrome Support Group Ireland Ltd., 48 Brookhaven Park, Blanchardstown, Dublin 15	7,500
Marian House Nursing Unit, Holy Ghost Community, Kimmage Manor, Dublin 12	56,188
Marino and District Community Centre Ltd., 77 Griffith Court, Fairview, Dublin 3	8,603
Mayfield Integrated Community Development Project Ltd., c/o Newbury House, Old Youghal Road, Mayfield, Cork	30,000
Mental Health Ireland, Mensana House, 6 Adelaide Street, Dun Laoghaire, Co. Dublin	30,000
Midleton & District Day Care Centre Company Ltd. (McCauley Transport Committee), 51 Suncroft Estate, Midleton, Cork	54,420
Millstreet & District Housing Association Ltd., Clara Road, Millstreet, Co. Cork	15,000
Muckross Community Playschool, Tullaha, Glenflesk, Killarney, Co. Kerry	5,000
Music Network Ltd., The Coach House, Dublin Castle, Dublin 2	20,000
National Association for Parent Support Ltd., Apts. 3-4, 84 Main Street, Portlaoise, Co. Laois	5,000
National Parents and Siblings Alliance, 31 Magenta Hall, Santry, Dublin 9	50,000
NEHB-ERHA-Aspire-IAA-Social Communication Disorders Group, NEHB Regional Child and Family Centre, Drogheda	70,000
Newcastle Walkways Development Group, Mostrim Road, Ballymahon, Co. Longford	20,000
Newtown Shandrum Community Association Ltd., Glengarriffe Lower, Newtown Shandrum, Charleville, Co. Cork	2,652
Oak House Resource Centre, Ballymorris Road, Portarlinton, Co. Laois	33,280
Older Women's Network, Senior House, All Hallows, Gracepark Road, Dublin 9	6,000
One in Four, 2 Holles Street, Dublin 2	100,000
Open Heart House, 2 St. Mary's Place, Dublin 7	500
Open Heart House, 2 St. Mary's Place, Dublin 7	15,000
Order of Malta Ambulance Corps, St. John's House, 32 Clyde Road, Dublin 4	70,000
Order of Malta Ambulance Corps, St. John's House, 32 Clyde Road, Dublin 4	20,000
Our Lady of Mercy Resource Centre, 46 Brookwood Crescent, Dublin 5	5,200
Palmerstown Active Retirement Association, 81 Culmore Road, Palmerstown, Dublin 20	1,200
Parteen Meelick Coonash Senior Citizens, 72 Elton Court, Meelick, Co. Clare	8,000
Post Natal Distress Support Group, Béal Ínse, Upper Riverstown, Glanmire, Cork	10,000
Psychiatry of Old Age Day Hospital, James Connolly Memorial Hospital, Blanchardstown, Dublin 15	20,000
Raheen Mother and Toddlers Group, 66 Avonmore Road, Raheen, Limerick	700
Right of Place, 100/101 Lower Glanmire Road, Cork	50,000
Salesian Youth Programmes, 14 Clonile Road, Cratloe Road, Limerick	3,000
Schizophrenia Ireland, 38 Blessington Street, Dublin 7	40,000
Shandon North Cathedral Community Association Ltd., 4 Mahony's Terrace, Off Dominic Street, Cork City	10,000
Sisters of Charity of Jesus and Mary, Community Houses Section, Southhill, Delvin, Co. Westmeath	10,000
Sisters of Charity of Jesus and Mary (Marian Junior), High Street, Tullamore, Co. Offaly	11,390
Sli Eile Housing Association, Dromina, Charleville, Co. Cork	25,000
Soroptimist International Club, The Elms, Rochestown, Co. Cork	7,000
Spinal Injuries Action Association, National Rehabilitation Hospital, Rochestown Avenue, Dun Laoghaire, Co. Dublin	50,000
St. Andrew's Centre, 39 St. Gerards Road, Dublin 12	10,000
St. Anne's Dinner Club, Good Shepherd Convent, Roxboro Road, Limerick	2,000
St. Anthony's House, 23 St. Laurence Road, Clontarf, Dublin 3	120,000
St. Brendan's Parish Centre, St. Brendan's Parish House, Coolock Village, Dublin 5	1,500
St. Brigid's Resource and Recreation Centre, 26 The Meadows, Howth Road, Dublin 5	31,902
St. Brigid's Services for Older Persons Group, 11 The Meadows, Howth Road, Dublin 5	7,000
St. Christopher's Services Ltd., Leamore Park, Battery Road, Longford, Co. Longford	67,840
St. Laurence Cheshire Home, Lota Park, Glanmire, Co. Cork	26,000
St. Lomans (Services) Patients Welfare Fund, St. Lomans Hospital, Palmerstown, Dublin 20	3,000
St. Mary's on the Hill National School, Knocknaheeny, Cork	19,593
St. Mary's Youth Centre Ltd., Harbour Street, Tullamore, Co. Offaly	1,000
St. Marys Senior Citizens Club, 9 College Road, Corbally, Limerick	5,000
St. Oliver's Management Committee, St. Oliver Plunkett's Parish, Cooleens, Glenconnor, Clonmel, Co. Tipperary	11,656
St. Paul's Indoor Bowling Club, 4 Meadowvale Close, Raheen, Limerick	2,000
St. Paul's Special National School, Beaumont Woods, Beaumont, Dublin 9	42,000
St. Vincent de Paul, Residential Unit, Ozanam House, Main Street, Bundoran, Co. Donegal	10,000
Summerhill Active Retirement Group, The Senior Help Line, Third Age Centre, Summerhill, Co. Meath	12,000
Summerhill Active Retirement Group, Third Age Centre, Summerhill, Co. Meath	3,000
Sunday's Well Life Centre, The Life Centre, 6 Winters Hill, Sunday's Well Road, Cork	25,000
Tallaght Rehabilitation Project, St. Thomas Church, Kiltalown Way, Jobstown, Dublin 24	3,950
The Alzheimer Society of Ireland, 43 Northumberland Avenue, Dun Laoghaire, Co. Dublin	90,000
The Alzheimer Society of Ireland (Clare Branch), 44 Abbey Street, Ennis, Co. Clare	19,000
The Arthritis Foundation of Ireland, 1 Clanwilliam Square, Grand Canal Quay, Dublin 2	8,000
The Association for Severely and Profoundly Mentally Handicapped (Cork), 4 Fairy Ville Lawn, The Lough, Cork	43,016

The Carers Association, 248 Harolds Cross Road, Harolds Cross, Dublin 6W	30,000
The Coeliac Society of Ireland, 4 Nth. Brunswick Street, Dublin 7	31,210
The Collins Ladies Club/St. Canice's Active Age Group, 2 Collins Place, Finglas East, Dublin 11	4,000
The Counselling Centre, 7 Fr. Matthew Street, Cork	80,000
The Endometriosis Association of Ireland, 39 Admiral Park, Baldoyle, Dublin 13	1,500
The Frontline of Learning Disability, 48 Wilson Road, Mount Merrion, Co. Dublin	7,500
The LARCC Retreat Centre, Ballinalack, Mullingar, Co. Westmeath	100,000
Turlough Parent and Toddler Group, Cloonkesh, Turlough, Castlebar, Co. Mayo	1,000
Two Rivers Kindergarten, Neifin, Knockroe, Ballydehob, West Cork	10,800
Volunteer Stroke Scheme, 4 Albert Lawn, Glasnevin, Dublin 9	1,000
Whitehall Council of Social Service, 428 Collins Avenue, Whitehall, Dublin 9	25,000
Williams Syndrome Association of Ireland, 13 Kilgarve Park, Ballinasloe, Co. Galway	17,000

Total **3,533,000**

Block Allocations to Health Boards	€
Eastern Regional Health Authority	535,000
Midland Health Board	365,000
Mid Western Health Board	360,000
North Eastern Health Board	360,000
North Western Health Board	295,000
South Eastern Health Board	385,000
Southern Health Board	390,000
Western Health Board	355,000
Total	<u>3,045,000</u>

Scheme of Grants to Voluntary Organisations	€
Eastern Regional Health Authority	744,000
Midland Health Board	57,000
Mid Western Health Board	156,000
North Eastern Health Board	100,000
North Western Health Board	57,000
South Eastern Health Board	115,000
Southern Health Board	144,000
Western Health Board	100,000
Disability Federation of Ireland	10,000
Total	<u>1,483,000</u>

Respite Care Grant Scheme	€
Eastern Regional Health Authority	265,000
Midland Health Board	43,000
Mid Western Health Board	59,000
North Eastern Health Board	59,000
North Western Health Board	43,000
South Eastern Health Board	74,000
Southern Health Board	108,000
Western Health Board	70,000
Total	<u>721,000</u>

Disadvantaged Youth Scheme	€
Eastern Regional Health Authority	1,171,000
Midland Health Board	25,000
Mid Western Health Board	25,000
North Eastern Health Board	6,000
South Eastern Health Board	6,000
Southern Health Board	173,000
Western Health Board	5,000
Total	<u>1,411,000</u>

Capital Expenditure	€
Eastern Regional Health Authority	146,551
Midland Health Board	77,927
North Eastern Health Board	269,506
South Eastern Health Board	662,700
Southern Health Board	1,095,070
Western Health Board	287,246
Total Capital	<u>2,539,000</u>

Grand Total **12,732,000**

15 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery	38
Pamphlets	301
IT Consumables	<u>25</u>
	<u>364</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	751
Pay Related Social Insurance	248
Withholding Tax	546
Value Added Tax	37
Pension Contributions	<u>542</u>
	<u>2,124</u>

17 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative controls.

The Department provides resources for the training and development of its accounting and financial support staff based on an annual role profile assessment. Arising from the recent review of internal controls, some additional training is required for staff directly impacted by changes to certain financial procedures as well as specialised training associated with the upgrade of financial systems under the Management Information Framework project.

The Department has in recent years provided resources to enable the implementation of Risk Management systems and processes in the public health service, with a concentration on clinical risk. As outlined in the Health Service Reform Programme, a comprehensive Risk Management framework will be implemented in the new Health Service Executive supported by a Risk Assessment Unit within the Department. The process of assessing and analysing significant risks within the Department has commenced and this will help provide the basis for the implementation of an appropriate system to manage or mitigate against the identified risks and potential exposures.

The Department's Information and Communications Technology systems and the related security environment are managed and controlled by the Internal Systems Unit. The suite of security and access controls employed on the ICT infrastructure are continuously monitored and reviewed. As part of the review of internal financial controls which also covered the related ICT environment, certain recommendations were made proposing improvements to the security review process and business continuity planning which are presently being implemented.

The review of the effectiveness of the Department's system of internal controls is achieved through management, supervision and monitoring of those controls, along with the reports and findings from internal and external audit examination. A comprehensive review of internal control and the internal audit function was commissioned during the year using a firm of independent management consultants. The recommendations for enhancement of existing internal controls and changes proposed to meet best practice concerning the activities of the Internal Audit function and a re-constituted Audit Committee are currently being addressed.

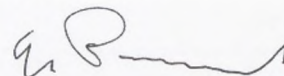
MICHAEL KELLY
Accounting Officer
DEPARTMENT OF HEALTH AND CHILDREN
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Health and Children. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 12 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Sláinte agus Leanaí le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Thugtar aird ar Chaibidil 12 de mo Thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

ENTERPRISE, TRADE AND EMPLOYMENT

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, for payment of certain subsidies, grants and grants-in-aid and for the payment of certain grants under cash-limited schemes.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	29,349	30,529	-
A.2. TRAVEL AND SUBSISTENCE	1,827	1,623	30
A.3. INCIDENTAL EXPENSES	1,457	1,448	77
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	893	766	172
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	5,163	5,150	48
A.6. OFFICE PREMISES EXPENSES	1,908	2,166	463
A.7. CONSULTANCY SERVICES	736	398	42
A.8. ADVERTISING AND INFORMATION RESOURCES	345	366	(10)
A.9. OFFICE OF THE DIRECTOR OF CORPORATE ENFORCEMENT	3,828	2,839	(6)
A.10. LABOUR COURT	2,494	2,260	3
A.11. EU PRESIDENCY	2,000	503	8
A.12. INFORMATION SOCIETY - eGOVERNMENT BASIS PROJECT	758	402	-
ENTERPRISE PROMOTION, SCIENCE AND TECHNOLOGY			
B.1. FORFÁS - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	21,115	20,265	-
B.2. INTERTRADE IRELAND	9,620	6,189	-
C.1. IDA IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	33,079	32,891	-
C.2. IDA IRELAND - GRANTS TO INDUSTRY	90,266	83,266	-
C.3. IDA IRELAND - GRANT FOR BUILDING OPERATIONS	3,000	3,000	-
D.1. ENTERPRISE IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	88,245	84,745	-
D.2. ENTERPRISE IRELAND - GRANT TO INDUSTRY	62,943	49,443	-
D.3. ENTERPRISE IRELAND - GRANT FOR CAPITAL EXPENDITURE	3,110	3,110	-
E.1. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	100	-	-
E.2. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANTS TO INDUSTRY	3,500	2,780	-
F. SCIENCE AND TECHNOLOGY DEVELOPMENT PROGRAMME/ SCIENCE FOUNDATION IRELAND	148,521	145,368	-
G.1. COUNTY ENTERPRISE DEVELOPMENT	31,311	30,487	-
H. MONITORING AND EVALUATION OF EU PROGRAMMES	312	262	-
I.1. NATIONAL STANDARDS AUTHORITY OF IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	5,053	5,803	-
I.2. NITRIGIN ÉIREANN TEORANTA	1	-	-
ENTERPRISE COMPETITIVENESS			
J.1. LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME - PAYMENTS TO ICC BANK plc.	508	320	-
J.2. INFORMATION SOCIETY - eCOMMERCE INITIATIVE	3,402	1,781	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
LABOUR FORCE DEVELOPMENT			
K.1. FÁS ADMINISTRATION AND GENERAL EXPENSES	136,880	136,880	-
K.2. FÁS TRAINING AND INTEGRATION SUPPORTS	74,558	74,558	-
K.3. FÁS EMPLOYMENT PROGRAMMES	367,336	367,336	-
K.4. FÁS CAPITAL	13,773	13,773	-
L. GRANT TO IRISH NATIONAL ORGANISATION FOR THE UNEMPLOYED	46	46	-
M.1. TECHNICAL SUPPORT FOR COMMUNITY INITIATIVES	822	512	2
M.2. MATCHING FUNDING FOR COMMUNITY INITIATIVES	195	26	-
M.3. OPERATIONAL PROGRAMME FOR HUMAN RESOURCES DEVELOPMENT - TECHNICAL DEVELOPMENT	580	560	2
M.4. LEONARDO PROGRAMME	115	115	-
M.5. EQUAL COMMUNITY INITIATIVE DEVELOPMENT PARTNERSHIPS	6,353	4,845	-
EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS			
N. LABOUR RELATIONS COMMISSION - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	3,874	3,534	18
O. GRANTS FOR TRADE UNION EDUCATION AND ADVISORY SERVICES	1,043	1,043	-
P. TRADE UNION AMALGAMATIONS	132	-	-
TRADE, COMPETITION AND MARKET RIGHTS			
Q.1. PARTICIPATION IN WORLD EXPOSITION IN HANOVER - EXPO 2000 (NATIONAL LOTTERY FUNDED)	16	-	-
Q.2. COMPETITION AUTHORITY	3,508	3,315	-
CONSUMER PROTECTION			
R.1. OFFICE OF THE DIRECTOR OF CONSUMER AFFAIRS - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	4,420	4,529	9
R.2. CONSUMERS ASSOCIATION OF IRELAND	63	63	-
R.3. GRANT TO THE NATIONAL CLEARING HOUSE FOR EEJ-NET	34	32	-
INSURANCE AND COMPANY LAW			
S.1. COMPANIES REGISTRATION OFFICE - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	7,946	8,297	25
S.2. IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY (GRANT-IN-AID)	607	200	3
S.3. PERSONAL INJURIES ASSESSMENT BOARD	1,206	852	(460)
HEALTH AND SAFETY			
T. NATIONAL AUTHORITY FOR OCCUPATIONAL SAFETY AND HEALTH - GRANT FOR ADMINISTRATION AND AFFAIRS	13,457	13,607	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES			
U. RESEARCH INCLUDING MANPOWER SURVEYS	330	218	-
V. NATIONAL FRAMEWORK COMMITTEE FOR WORK/LIFE BALANCE POLICIES	250	146	-
W. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS, ETC.	11,520	11,575	-
X.1. COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES	735	641	4
X.2. MISCELLANEOUS PAYMENTS	660	210	(10)
X.3. SUPERANNUATION AND PENSIONS FOR MEMBERS OF THE LABOUR COURT, THE RESTRICTIVE PRACTICES COMMISSION AND THE COMPETITION AUTHORITY	531	507	-
X.4. HOSPITALS TRUST LTD. (PAYMENTS TO FORMER EMPLOYEES)	26	-	-
X.5. NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS	302	300	-
X.6. QUARRYVALE COMMUNITY HOUSE AND RESOURCE CENTRE	-	-	-
X.7. EXPORT CREDIT INSURANCE - REFUND TO THE EXCHEQUER	64	-	-
Gross Total	1,206,226	1,165,880	420
<i>Deduct :-</i>			
Y. APPROPRIATIONS-IN-AID	119,572	137,655	(5,485)
Net Total	<u>1,086,654</u>	<u>1,028,225</u>	<u>5,905</u>
SURPLUS TO BE SURRENDERED	€58,429,262		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€00
Net Outturn			1,028,25
Changes in Capital Assets			
Purchases Cash	(2,926)		
Depreciation	3,766		
Loss on Disposals	<u>145</u>	985	
Assets under Development			
Cash Payments		(2,451)	
Changes in Net Current Assets			
Increase in Closing Accruals	296		
Decrease in Stock	<u>39</u>	<u>335</u>	<u>(1,31)</u>
Direct Expenditure			1,027,94
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	20,003		
Notional Rents	<u>2,341</u>		<u>22,44</u>
Operating Cost			<u>1,049,38</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€00
Capital Assets (Note 3)			14,77
Assets under Development (Note 4)			<u>1,13</u> 15,90
Current Assets			
Stocks (Note 17)		212	
Prepayments		599	
Accrued Income		900	
Other Debit Balances:			
Imprests Advanced	18		
Department of Justice, Equality and Law Reform	35		
Department of Arts, Sport and Tourism	7		
European Union Funds	5,161		
Miscellaneous Debit Balances	150		
Recoupable Expenditure	<u>1,931</u>	7,302	
PMG Balance and Cash	13,855		
Orders Outstanding	<u>(8,026)</u>	<u>5,829</u>	
Total Current Assets		<u>14,842</u>	
Less Current Liabilities			
Accrued Expenses		1,019	
Deferred Income		6,385	
Other Credit Balances:			
Due to State (Note 18)	5,025		
Miscellaneous Credit Balances	<u>3,723</u>	8,748	
Net Liability to the Exchequer (Note 5)		<u>4,383</u>	
Total Current Liabilities		<u>20,535</u>	
Net Current Liabilities			<u>(5,03)</u>
Net Assets			<u>9,07</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	16	19,767	7,267	27,050
Additions	10	3,803	1,411	5,224
Disposals	(16)	(715)	(295)	(1,026)
Gross Assets at 31 December 2003	<u>10</u>	<u>22,855</u>	<u>8,383</u>	<u>31,248</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003	6	10,714	3,366	14,086
Depreciation for the year	2	2,933	831	3,766
Depreciation on Disposals	(6)	(679)	(196)	(881)
Cumulative Depreciation at 31 December 2003	<u>2</u>	<u>12,968</u>	<u>4,001</u>	<u>16,971</u>
Net Assets at 31 December 2003	<u>8</u>	<u>9,887</u>	<u>4,382</u>	<u>14,277</u>

Note:

1. Departmental Systems were not sufficiently developed and maintained to provide accurate figures for fixed assets, in particular disposals.

2. The opening balances for Office and IT Equipment and Furniture and Fittings differ from the closing balances at the end of 2002 due to software recording being required to tidy up data in 2002 asset register before loading to new Oracle system. This resulted in some 'rounding' differences, the correction of errors in the old system and changes in the categorisation of assets.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	894
Cash Payments for the Year	2,451
Transferred to Asset Register	(2,232)
Amounts carried forward at 31 December 2003	<u>1,113</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		58,429
Exchequer Grant Undrawn		(54,046)
Net Liability to the Exchequer		<u>4,383</u>
Represented by:		
Debtors		
Net PMG position and cash	5,829	
Debit Balances: Suspense	<u>7,302</u>	13,131
Creditors		
Due to State	(5,025)	
Credit Balances: Suspense	<u>(3,723)</u>	(8,748)
		<u>4,383</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
SFADCo Grant Refunds	6,000,000	6,625,631
IDA Ireland Income from Disposal of Property	-	3,000,000
IDA Ireland Interconnectivity Project Receipts	-	15,569,794
IDA Ireland Grant Refunds	-	10,531,804
IDA Ireland Administration Refunds	-	2,334,000
Enterprise Ireland - Grant Refunds	-	265,000
FAS Sale of Assets 2001 and 2002	-	<u>36,603</u>
	<u>6,000,000</u>	<u>38,362,832</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	(1,180)	The variation between estimate and expenditure can be attributed to the payment of the first weekly and fortnightly paydates in 2004 from the 2003 figure. This was not taken into account in the original estimate. Additionally, the cost of paying benchmarking arrears was more than originally estimated.
A.7.	338	The savings arose due to fewer than anticipated consultancy projects being undertaken in the year in question and expenditure was less than estimated on other consultancy projects.
A.9.	989	The saving of €989,000 principally arose on the non-pay side of the Office of the Director of Corporate Enforcement (ODCE) budget. This was due to legal and other professional costs being less than anticipated. These costs will be higher in future years. Some variation was inevitable given that the ODCE was a new office and is still in the process of becoming established.
A.11.	1,497	While preparatory funding was required for the Irish Presidency during the latter half of 2003, the bulk of expenditure for the Presidency will be incurred in 2004. The Presidency is viewed as a single project over a 12 month period and there was provision for 2003 savings to be carried over to 2004. Without these savings, there would have been major uncertainty regarding the Department's ability to fund its activities for the 6 months of the actual Presidency from January to June 2004. A large portion of the saving arose from difficulties in securing additional staffing resources in the planned timescale and within the terms of the sanction provided by the Department of Finance.
A.12.	356	The objective of the BASIS project is to make it easier for Business to deal with Government through the greater use of ICT's. In 2002, BASIS carried out a feasibility study of nine services spanning five Government agencies to examine the business case for the delivery of these services in the context of the 'Public Services Broker' being developed by Reach. As a result of a study of Work Permit services, plans were drawn up to implement an online system of applications in this Department which would also facilitate the exchange and re-use of data held in a number of Government Agencies. Due to a requirement to review the business process, delays were experienced in the initial stages of the project, and the Request for Tender for the design phase, originally due to issue in September 2003, is now scheduled for March 2004.

Sub-head	Less/(More) Than Provided €000	Explanation
B.2.	3,431	Following the suspension of the Northern Ireland Assembly and Executive in October 2002, the Irish and British Governments agreed that no new functions could be conferred on the Implementation Bodies during the period of suspension. This impacted on the expenditure by InterTradeIreland in 2003. Savings occurred in certain instances because of the longer than expected timescale between project inception and implementation. As InterTradeIreland is funded jointly by this Department and the Department of Enterprise, Trade and Investment it is obliged to satisfy differing compliance requirements in both jurisdictions. As the North South Implementation Bodies are relatively new, governance procedures, appropriate to such bodies are still being developed. For example, differing requirements around the structuring of business relationships with other agencies affected the timescale for the initiation of some 2003 projects. Additionally, InterTradeIreland achieved significant savings by using computer-based technology to gather and disseminate key data to support all-island business development initiatives. Additional savings arose as a result of the Euro /Sterling exchange rate movements in 2003.
C.2.	7,000	It is difficult to predict exact expenditure on IDA Grants to Industry as expenditure is driven by demand/economic activity. Provision of€90.266m provided for at the beginning of the year, turned out to exceed demand by€7million.
D.2.	13,500	The reduced outturn for Enterprise Ireland(EI) was due mainly to the Grants to Industry and seed and venture capital funds being underspent. These supports are demand led by clients and the underspend reflects lower than expected claims from clients and some delays in capital infrastructure spending. Divergences from forecasts prompted the Department to request EI to undertake a review of its forecasting models with respect to expected future demands by clients. The request was made in 2003 when it began to emerge that a significant underspend on the subhead would arise at the year-end. It is anticipated that a new forecasting model will be finalised in 2004.
E.1.	100	An allocation of€100,000 was made available to Shannon Development in 2003. As in recent years the company did not drawdown moneys as all administration expenditure was funded from company own generated income.
E.2.	720	The net saving of€720,000 was made up of the following elements: 1. Grant demands amounting to €314,000 being met from Shannon Development's own revenue resources, and 2. A further saving of €406,000 due to a lower than anticipated level of grant drawdown during the year.
H.	50	The underspend was due to lower than anticipated cost of the external evaluation work carried out for the Mid-Term review of the Operational Programme.
I.1.	(750)	The need for additional funding for the National Standards Authority of Ireland (NSAI) arose mainly from a delay in implementation of the viability agreement, entered into in 2002 with the unions representing staff on the Authority, with the objective of ensuring the viability of the body's certification activities. A critical component of the agreement is the voluntary early retirement scheme (VER) aimed at reducing staff numbers in the agency's commercial areas. A delay in implementation resulted in several objectives not being achieved on target, resulting in reduced cash flow as follows: 1) Non-realisation of cost savings in the region of€50,000 per month as a result of the delay in the VER scheme. 2) Re-assignment and scheduling of fee-earning surveillance work could not be effected until the implementation of the VER, resulting in work being scheduled for completion in the last quarter of the year, with fee-payment being delayed accordingly.
I.2.	1	This was a token contingency estimate. It transpired that it was not necessary to issue any funds from the Vote to Nitrigin Éireann Teoranta in 2003.

Sub-head	Less/(More) Than Provided €000	Explanation
J.1.	188	Payments under this Subhead relate to interest on the Loan Subsidy for Small Business Scheme. Under the scheme, which was introduced in the 1994 budget, £100 million was made available for lending to small business in loan amounts ranging from £40,000 to £500,000. As all loans under the scheme have already been made, what is involved now is simply payment of the subsidy (3%) to the administrator as it falls due. This scheme is administered for the Department by Royal Bank of Scotland (RBS) (formerly the state-owned Industrial Credit Corporation). The nature of the scheme is such that subsidy payments reduce, according as the outstanding principal amount diminishes, and as individual loans are paid off to RBS ahead of schedule by companies. This leads to savings in the total of interest subsidies requiring to be made under the scheme each year.
J.2.	1,621	The underspend in Subhead J.2. is due to the fact that there were insufficient projects submitted which were considered appropriate for funding in 2003.
M.1.	310	The Estimate for this Subhead was based on the European Social Fund (ESF) allocation available for technical support activity (50% of the total cost is recoverable from the ESF). Due to administrative efficiencies, the full Subhead allocation for 2003 was not spent.
M.2.	169	The 2003 estimate was based on the out-turn for 2002. However the demand from projects for exchequer match funding in 2003 was substantially less than the previous year as their 2003 matching funding was derived from other sources.
M.5.	1,508	Activity on the program did not accelerate to the extent anticipated in 2003; activity will continue into 2004.
N.	340	Savings arose on both the pay and non-pay sides of the 2003 estimate. The savings of €254,000 on pay were the result of a number of temporary vacancies and unpaid leave arrangements. The non-pay savings of €86,000 was because of lower than estimated expenditure on IT and assessors fees under the inability to pay clause of Sustaining Progress.
P.	132	The Trade Union Act, 1975 (as amended by the Industrial Relation Act, 1990) was designed to facilitate trade union mergers by simplifying merger procedures and making grants available from the Exchequer towards the costs incurred by unions in the process. While it is difficult to predict the likely expenditure under this subhead, the practice is to provide for an approximate amount in the estimate. Since 2000 there were no applications for grants.
Q.1.	16	The Estimate for 2003 was intended to meet a possible Irish VAT liability. It has been confirmed that no such liability now exists.
Q.2.	193	At the end of 2003, the Competition Authority's full compliment of forty-six staff had not been filled. A shortage of office accomodation precluded the Authority from filling these posts in 2003. Additional office space will be available in 2004 which will allow the Authority to recruit its full staff compliment.
R.1.	(109)	In 2003 expenditure under Subhead R.1 was €109,000 more than was provided for in our allocation of €4,420,000. This overspend relates solely to a Price Awareness Advertising Campaign which was carried out by the Office of the Director of Consumer Affairs (ODCA) in 2003 on behalf of the Anti Inflation Group established under the Partnership Agreement 'Sustaining Progress'. While the Department of Finance sanctioned €500,000 towards this project it only resulted in an overspend of €109,000 on the subhead because the ODCA achieved savings of €391,000 in other areas.

R.3.	2	A small saving occurred in this Subhead due to the level of eligible activities under the EEJ-Net scheme being slightly less than forecast.
S.2.	407	It was anticipated that the Irish Auditing and Accounting Supervisory Authority (IAASA) would be statutorily established during 2003. This is not now expected to happen until later in 2004. The Companies (Auditing and Accounting) Act, 2003, which provides for the establishment of IAASA has not yet commenced. In the meantime, the Minister established IAASA on an interim basis. The costs of the interim committee are being fully funded by the Exchequer.
S.3.	354	The original Estimate for the Personal Injuries Assessment Board (PIAB) was based on the premise that it would be operational from 1 January 2004. This would have required substantial expenditure on establishment requirements in 2003. Because of the onerous task involved in setting up a complete new body in such a short time, a delayed start up date of late Spring 2004 was agreed. Consequently savings were made on IT systems (e.g. Case Management System) and salary of the CEO designate which were not incurred in 2003.
U.	112	The original Estimate of €330,000 for research was allocated between nine different projects being undertaken in the Department. A review of progress on these projects in September 2003 resulted in a revised estimate of €283,598 and a saving of €49,402. The subsequent underspend was due to the non-commencement of one project in 2003 and savings being made on three of the other projects. A further saving was achieved as a result of the Staff Perception and Attitudes Survey being part funded by the Change Management Fund of the Department of Finance.
V.	104	In the action plan drawn up by the National Framework Committee for Work/Life Balance Policies, it was envisaged that a number of projects would be undertaken by end 2003. However, anticipated expenditure on the publication of a Code of Practice on Parental and Force Majeure leave did not occur as the code was not finalised and drawdown on the Panel of Consultants scheme was slower than anticipated. Other research to be undertaken by the committee was deferred.
W.	(55)	This Subhead is to cover the costs of paying the Department's Subscriptions to International Organisations. The overspend of €55,000 arose because the subscription to the International Labour Organisation was greater than estimated.
X.1.	94	This Subhead provided funding for 9 different committees and groups under the Department's authority. Expenditure fluctuates from year to year. Savings are attributed to difficulty in predicting committee costs. In 2003 expenditure by 2 committees exceeded their allocation by €47,000 while expenditure by 6 committees accounted for savings of €141,000. The overall net savings came to €94,000.
X.2.	450	This Subhead provides for legal and miscellaneous expenses incurred by the Department. These are unpredictable by nature and difficult to estimate. Savings arose due to an unspent allocation of €200,000 for a campaign of support for the National Minimum Wage. Since the social partners did not recommend a minimum wage increase for 2003 the campaign did not take place until January 2004. A further savings of €112,000 in respect of the Registry of Friendly Societies (RFS) Legal Fees was due to the transfer of RFS functions to Irish Financial Services Regulatory Authority (IFSRA) in May 2003 and lower expenditure than had been forecast in other areas.
X.3.	24	This Subhead includes a provision for payment of death gratuities and spouses and children's pensions in the event of the death of a current member of the Labour Court or Competition Authority. It also includes provisions for cases of unplanned retirement before maximum retirement age, e.g. due to ill-health. As none of these circumstances arose in 2003, €24,000 of the total Estimate was not required.
X.4.	26	In 2003, no claims were received for payment under the above scheme. The scheme is now closed.
X.7.	64	The amount provided in the Subhead was required to make a repayment to the Central Fund. Following the settlement of certain legal actions in September 2003, the section was effectively disbanded. An unintended consequence of the closedown of the section meant the payment was not made.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Receipts from the Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967(Employment Appeals Tribunal)	292,000	86,447
2 Work Permit Fees	12,000,000	20,215,923
3 Employment Agency Licences	250,000	232,986
4 Companies Registration Office	12,860,000	38,895,610
5 Fees in respect of the supervision of Insurance undertakings	1,697,000	267,902
6 Registry of Friendly Societies	750,000	904,654
7 Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	8,400,000	8,510,022
8 Occasional Trading Licenses	14,000	20,955
9 Office of the Director of Consumer Affairs	1,131,000	694,545
10 Merger Notifications	400,000	306,158
11 FÁS Pay	1,300,000	1,886,877
12 IDA - Capital	1,000	1,000
13 European Social Fund - Pay	17,700,000	18,397,543
14 European Social Fund - Non Pay	62,775,000	43,263,598
15 ODCE Legal	2,000	-
16 County Enterprise Development	-	74,643
17 Miscellaneous	-	<u>3,895,690</u>
Total	<u>119,572,000</u>	<u>137,654,553</u>

Explanation of Variations

- 1 This amount represents receipts from the Department of Social and Family Affairs for one quarter of 2003. Further receipts for the remaining three quarters will be received in 2004.
- 2 The variation can be attributed to the unexpected volume of work permit applications received in the section for year-end 31 December 2003. The estimate was based on the expectation of a significant reduction in demand for work permits due to a slowing economy and a tightened policy stance in granting permits. In the event, demand was very strong and in excess of 47,000 permits, a record amount, were issued.
- 3 Income received in 2003 was less than the Estimate due to the lower than expected number of employment agency licenses which issued in 2003 which was due in turn to lower than anticipated buoyancy in the labour market.
- 4 Income for 2003 exceeded the Estimate due to very high receipts from late filing penalties. The Companies Registration Office has consistently been conservative in estimating income from these late filing penalties. These penalties only became significant in 2001 following the implementation of the Company Law Enforcement Act in that year. Since then the office has been in a transition period from a non-compliant to a compliant environment. The high level of receipts to date reflects the number of companies that were required to file returns in previous years but did not. There was significant filing of returns in 2001 and 2002 and it was reasonable to expect that this would have dealt with most of the clear-out from previous years. This did not prove to be the case, hence the high receipts in 2003.

- 5 The 2003 Estimate for fees in respect of the supervision of Insurance Undertakings was based on the full year January-December 2003. Following the establishment of IFSRA from 1 May 2003, fees in respect of Insurance Undertakings were no longer lodged to the Departments Appropriations-In-Aid but they were lodged to a Suspense Account on behalf of IFSRA. At the end of 2003 the balance in this Suspense Account was transferred to the Department's Appropriations-In-Aid.
- 6 Registry of Friendly Societies receipts consist mainly of filing fees in respect of credit union annual returns. These fees are based on a percentage of each credit union's assets. The bulk of the receipts received in 2003 were in respect of the credit union financial year ended 30 September 2002. Total credit union assets were greater than anticipated for the financial year ended 30 September 2002. It is not possible to forecast in advance the level of growth in credit union assets from year to year. The credit union supervision function transferred to IFSRA with effect from 1 May 2003.
- 7 The reason for the variation between Estimate and Income received is that significantly greater amounts than anticipated were received from national patent, trade marks and design fees and from the World Intellectual Property Organisation in the form of fees for international trade mark registrations. The Office's fee income from designs, patents and trade marks is generally between €6million and €8million but can fluctuate on the amount of renewal fees paid.
- 8 The amount of fees collected in respect of Occasional Trading permits is a function of the number of traders who are willing to trade and it is not possible to predict this with any accuracy. Notwithstanding this some of the increase in respect of 2003 can be accounted for by new traders engaging in occasional trading and also from established traders applying for permits to cover trading in 2004.
- 9 The reason for the deficit between Estimate and Income received was that from 1 May 2003, following the establishment of the Irish Financial Services Regulatory Authority, receipts in respect of Mortgage Intermediaries, Moneylenders and Section 149's were lodged to IFSRA's account rather than Subhead Y, as these functions had transferred to IFSRA from that date. Since 1 May 2003, the ODCA has received Consumer Credit receipts only in respect of Credit Intermediaries and Pawnbrokers.
- 10 In 2003 the Competition Authority assumed responsibility for mergers. Receipts payable to the Authority are credited to this Appropriations-in-Aid Subhead. In all circumstances, it is difficult to predict future merger activity and the deficiency in 2003 arises despite the application of a new financial threshold of €8,000 per merger notification.
- 11 The Estimate of €1.3million was based on FAS's early estimation of the scale of pension contributions during the year, it was later revised to €1.9million.
- 14 The variation between the Estimate and Income for ESF receipts is largely due to the fact that anticipated ESF transfers of approximately €21 million in respect of 1994-1999 Operational Programmes were not received in 2003. They have been factored in to the Estimate of ESF receipts for 2004.
- 16 €55,990 was returned in respect of grants paid to promoters in previous years where the promoters had ceased training and €18,653 refers to amounts which were issued to County Enterprise Boards in 2002 in respect of arrears of pay but which were subsequently not required and were returned to the Department in early 2003.
- 17 By its very nature, it is difficult to predict accurately what funds will be received under this heading. The surplus is mainly attributable to €2.477 million which relates to the receipts received from 1 May 2003 to 31 December 2003 on behalf of IFSRA and which were initially lodged to a Suspense Account and transferred to the Exchequer in Appropriations-In-Aid at the end of December 2003.

9 COMMITMENTS

(A)	Procurement	€ 329,899
(B)	Grants	1,447,115,725

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	234,430	61	11	27,998
Overtime and delegates allowance	1,442,212	771	74	28,893
Miscellaneous	<u>286,971</u>	157	7	58,826
Total extra remuneration	<u>1,963,613</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11 MATURED LIABILITIES

Matured liabilities undischarged at 31 December 2003 was €401,849.

12 MISCELLANEOUS ITEMS

In addition to grants issued from the Vote, an amount of €975,500 was received from Vote 44, Increases in Remuneration and Pensions, in respect of the Clerical Assistant Paperkeeper Equal Pay Settlement.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,892,000 was included in the estimate for 2004.

A total of €37,893 was spent on merit awards, of which €22,515 was awarded to 21 individual officers and 1 voucher for €150. Staff functions were hosted in 2002 and 2003 costing €15,228.

A sum of €47,025 was received from the Change Management Fund, Subhead M., of the Vote of the Office of the Minister for Finance.

13 EU FUNDING

The amount of €61,661,141 received from the European Social Fund (ESF) and shown as Appropriations-in-Aid was included in the recorded expenditure from the following Subheads of the Vote:- K.1., K.2., M.1., M.3. and M.5. over the periods 2000 to part-2003. These ESF receipts must be considered in conjunction with the 2001 ESF receipts which covered part of the same period also.

In addition to the grants from the Vote, the following bodies under the aegis of the Department of Enterprise, Trade and Employment received European Social Fund Aid and European Regional Development Fund Aid in 2003 as shown below:

	ESF €	ERDF €	Other €	Total €
SFADCo	-	2,200,000	1,049,000	3,249,000
FÁS	<u>699,614</u>	-	<u>950,384</u>	<u>1,649,998</u>
Total	<u>699,614</u>	<u>2,200,000</u>	<u>1,999,384</u>	<u>4,898,998</u>

14 COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2003 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2003	Cumulative Expenditure to 31/12/2003
		€	€
DÍON - Committee on Welfare Services Abroad****	1984	-	301,366
Credit Union Advisory Committee**	1967	13,820	90,666
Joint Labour Committees*	1946	111,098	581,856
Company Law Inquiries - General	1994	117,493	298,115
Company Law Inquires - Bula	1997	-	259,596
Company Law Inquires - Faxhill Homes	1998	-	280,945
Company Law Inquires - Clonmannon Retirement Village	1994	-	215,094
Company Law - Dunnes Stores	1998	-	254,585
Company Law Inquires - Irish Intercontinental Bank Ltd	1998	-	161,654
Company Law Compliance and Enforcement	1998	-	12,043
Company Law Review Group	2000	78,828	253,480
Teleworking Advisory Council	1998	7,783	156,856
Motor Insurance Advisory Group	1998	11,137	177,691
Personal Injuries Tribunal***	1996	-	142,060
Consumer Protection Section / Advisory Council	2001	213	2,238
Workplace Safety	2002	<u>301,000</u>	<u>330,140</u>
Total		<u>641,372</u>	<u>3,518,385</u>

Notes:

* Base Year 1994 - Payments in respect of the period 1946 - 1993 were made from Subhead A.2. in the year in question.

** Base Year 1993 - Payments in respect of the period 1967 - 1992 were made from Subhead A.2. in the year in question.

*** Payments in respect of 1996 - 1998 were from Subhead A.7..

**** From 2003 Payments to DION transferred to Department of Foreign Affairs.

15 MISCELLANEOUS PAYMENTS

Employment and Training Levy - Statement of Payments made in accordance with section 25(1) of the Labour Services Act, 1987

	Total for the year ended 31 December 2003	Total to 31 December 2003
	€	€
Received by Minister for Enterprise, Trade and Employment	4,807,700	2,869,946,988
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	-	2,864,101,744
Paid by Minister for Enterprise, Trade and Employment to Department of Social and Family Affairs *	5,325,446	5,845,275

Note:

* Due to the overpayment by the Department of Social and Family Affairs to the Exchequer in respect of the Employment and Training Levy, sanction was received from the Department of Finance for the Department of Enterprise, Trade and Employment now to pay any refunds received to the Social Insurance Fund.

16 NATIONAL LOTTERY

The following Subhead was entirely funded from the National Lottery:

	Provision	Outturn
	€	€
Subhead Q.1. Participation in World Exposition in Hannover - EXPO 2000	16,000	-

17 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery	96
Forms/Leaflets	45
IT Supplies	62
Cleaning Materials	<u>9</u>
	<u>212</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	1,117
Superannuation	2,107
Pay Related Social Insurance	335
Withholding Tax	1,367
VAT on Intra EU Acquisitions	<u>99</u>
	<u>5,025</u>

19 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

The training and development needs of the Department are being addressed through the Performance Management and Development System. Training has been provided in advance of installing a new financial management system and will continue during 2004.

Work is under way to establish a formalised risk management system during 2004. In this regard a dedicated risk management function has been set up in the Department. General Guidance was issued to senior management during 2003.

The Department seeks to operate to best practice in respect of Information and Communication Technology. External computer security consultants completed a detailed information security review in March 2002 and all the recommendations in the high and medium risk categories have been implemented. The Department is in the process of drawing up a Business Continuity Management Plan.

Management have primary responsibility for the systems of internal control. This is supported by an ongoing programme of audit activity, the findings of which are considered by the Departmental Audit Committee. An evaluation of internal financial controls was also carried out by internal audit unit in 2003 and further work is planned for 2004.

PAUL HARAN

Accounting Officer

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

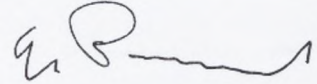
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Enterprise, Trade and Employment. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Fiontar, Trádála agus Fostaíochta le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

ARTS, SPORT AND TOURISM

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Arts, Sport and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	16,067	16,235	-
A.2. TRAVEL AND SUBSISTENCE	400	280	8
A.3. INCIDENTAL EXPENSES	742	369	16
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	534	502	29
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	879	562	(9)
A.6. OFFICE PREMISES EXPENSES	900	918	65
A.7. CONSULTANCY SERVICES	431	271	22
A.8. ADVERTISING AND PUBLICITY	75	115	18
TOURISM SERVICES			
B.1. BORD Fáilte Éireann - GRANTS UNDER SECTION 2 OF THE TOURIST TRAFFIC ACT, 1961 (GRANT-IN-AID)	38,079	7,419	-
B.2. BORD Fáilte Éireann - TOURISM DEVELOPMENT WORKS (GRANT-IN-AID)	750	-	-
B.3. TOURISM IRELAND LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	15,761	15,761	-
B.4. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - ADMINISTRATION AND GENERAL EXPENSES (TOURISM DEVELOPMENT) (GRANT-IN-AID)	853	853	-
B.5. COUNCIL FOR EDUCATION, RECRUITMENT AND TRAINING FOR THE HOTEL, CATERING AND TOURISM INDUSTRIES (CERT LTD.) - GRANT FOR GENERAL ADMINISTRATION EXPENSES AND TRAINING	20,585	13,540	-
B.6. LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME (TOURISM) - PAYMENTS TO ICC BANK plc	170	150	8
B.7. TOURISM MARKETING FUND (GRANT-IN-AID FUND)	30,420	30,420	-
B.8. TOURISM PRODUCT DEVELOPMENT (GRANT-IN-AID)	50	-	-
B.9. NATIONAL TOURISM DEVELOPMENT AUTHORITY	600	39,055	-
SPORTS AND RECREATION SERVICES			
C.1. GRANTS FOR SPORTING BODIES AND THE PROVISION OF SPORTS AND RECREATIONAL FACILITIES (NATIONAL LOTTERY FUNDED)	61,000	61,098	233
C.2. GRANTS FOR PROVISION AND RENOVATION OF SWIMMING POOLS	9,000	9,000	1,510
C.3. IRISH SPORTS COUNCIL- ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	1,668	1,668	-
C.4. IRISH SPORTS COUNCIL- GENERAL ASSISTANCE TO SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO SPORTS ACTIVITIES (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	26,597	26,597	-
C.5. SPORTS CAMPUS IRELAND	8,412	6,385	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ARTS AND CULTURE			
D.1. PAYMENTS TO MATCH RESOURCES GENERATED BY THE NATIONAL MUSEUM, THE NATIONAL LIBRARY AND THE NATIONAL ARCHIVES (GRANT-IN-AID)	1,272	604	1
D.2. GENERAL EXPENSES OF NATIONAL MUSEUM, NATIONAL LIBRARY AND NATIONAL ARCHIVES	9,032	9,061	(80)
D.3. GENERAL EXPENSES OF THE IRISH MUSEUM OF MODERN ART, CHESTER BEATTY LIBRARY, NATIONAL CONCERT HALL AND NATIONAL ARCHIVES ADVISORY COUNCIL (GRANT-IN-AID)	7,316	7,316	-
D.4. CULTURAL PROJECTS	2,974	2,018	50
D.5. CULTURAL DEVELOPMENT	12,718	6,148	6
D.6. HERITAGE FUND	2,539	2,539	-
D.7. INTERNATIONAL CULTURAL EXCHANGE	2,900	1,622	(167)
D.8. MARKETING	1	1	-
FILM			
E.1. IRISH FILM BOARD - ADMINISTRATION EXPENSES (GRANT- IN-AID)	1,615	1,615	-
E.2. IRISH FILM BOARD - CAPITAL EXPENDITURE (GRANT-IN-AID)	9,153	9,153	-
HORSE AND GREYHOUND RACING			
F. HORSE AND GREYHOUND RACING FUND	63,704	64,186	-
OTHER SERVICES			
G. SPECIAL OLYMPICS WORLD SUMMER GAMES 2003 - GRANT FOR HOSTING OF GAMES	<u>10,049</u>	<u>9,050</u>	-
Gross Total	357,246	344,511	1,710
<i>Deduct :-</i>			
H. APPROPRIATIONS-IN-AID	<u>10,272</u>	<u>2,407</u>	<u>42</u>
Net Total	<u>346,974</u>	<u>342,104</u>	<u>1,668</u>
SURPLUS TO BE SURRENDERED	€4,869,917		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			342,104
Changes in Capital Assets			
Purchases Cash	(769)		
Depreciation	808		
Loss on Disposals	<u>30</u>	69	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>163</u>	<u>232</u>
Direct Expenditure			342,336
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		2,770	
Notional Rents		<u>5,384</u>	<u>8,154</u>
Operating Cost			<u>350,490</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			2,566
Current Assets			
Stocks (Note 12)		82	
Prepayments		628	
Accrued Income		42	
Other Debit Balances:			
Tourism Operational Programmes	845		
OPW	849		
Other Suspense Balances	<u>93</u>	1,787	
Net Liability from the Exchequer (Note 4)		578	
Total Current Assets		<u>3,117</u>	
Less Current Liabilities			
Accrued Expenses		2,338	
Other Credit Balances:			
General Suspense	1,152		
Due to State (Note 13)	<u>606</u>	1,758	
PMG Balance and Cash	(4,801)		
Less Orders Outstanding	<u>5,408</u>	<u>607</u>	
Total Current Liabilities		<u>4,703</u>	
Net Current Liabilities			<u>(1,586)</u>
Net Assets			<u>980</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	3,748	4,090	7,838
Additions	402	372	774
Disposals	<u>(168)</u>	<u>(16)</u>	<u>(184)</u>
Gross Assets at 31 December 2003	<u>3,982</u>	<u>4,446</u>	<u>8,428</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	2,646	2,563	5,209
Depreciation for the year	486	322	808
Depreciation on Disposals	<u>(143)</u>	<u>(12)</u>	<u>(155)</u>
Cumulative Depreciation at 31 December 2003	<u>2,989</u>	<u>2,873</u>	<u>5,862</u>
Net Assets at 31 December 2003	<u>993</u>	<u>1,573</u>	<u>2,566</u>

The opening balances have been adjusted to reflect a misclassification of assets in 2002.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		4,870
Exchequer Grant Undrawn		<u>(5,448)</u>
Net Liability from the Exchequer		<u>(578)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		<u>1,787</u>
Creditors		
Due to State	(606)	
Credit Balances: Suspense	(1,152)	
Net PMG position and cash	<u>(607)</u>	<u>(2,365)</u>
		<u>(578)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	120	Expenditure on travel and subsistence was lower than anticipated.
A.3.	373	The underspend arose primarily because the full projected expenditure on the Training and Development Plan did not arise pending the implementation of the Department's training strategy. In addition some planned training of staff in the Cultural Institutions did not take place.
A.5.	317	Savings arose primarily because work on the installation of a new Financial Management System progressed more slowly than had been envisaged.
A.7.	160	Savings arose mainly because consultancy work for the implementation of the HRMS and MIF was not commissioned in 2003 as planned.
A.8.	(40)	The overspend arose mainly due to the cost of advertising in both Irish and English and advertising a number of Professional/Technical positions in the National Cultural Institutions.
B.1.	30,660	In anticipation of enactment by the Oireachtas of the National Tourism Development Authority Bill during 2003, the Vote included full-year estimates under Subheads B.1., B.2. and B.5. to allow for the issue of funding to Bord Failte and CERT before their dissolution. It also included a new Subhead B.9., specifically created with a nominal provision to receive the transfer of those residual balances which were not issued to Bord Failte and CERT before their dissolution and, thereafter, to allow for the issue of monies to the new Authority. The aggregate estimates allocations for these subheads were issued in full.
B.2.	750	See Subhead B.1. above.
B.5.	7,045	See Subhead B.1. above.
B.6.	20	Savings arose because of the diminishing value of loans outstanding under the Scheme.
B.8.	50	No operational costs relating to the Product Development Scheme were incurred in 2003.
B.9.	(38,455)	See Subhead B.1. above.
C.5.	2,027	Savings due to delay in the completion of the National Aquatic Centre. The balance of the retention amount is due in 2004 (one year after completion).
D.1.	668	Expenditure on the Subhead reflects income generated by the Cultural Institutions which was less than anticipated.
D.4.	956	Certain projects did not progress as anticipated.
D.5.	6,570	The underspend arose mainly because the progress of projects awarded funding under the ACCESS scheme was slower than anticipated.
D.7.	1,278	Savings arose as the scheduled first phase of the Irish Festival of Culture in China in 2003/2004 was postponed to May 2004 as a result of the SARS outbreak.
G.	999	The residual payment was contingent on the submission of draft final accounts, verified by the organiser's auditors, which were not available at the end of 2003.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union receipts	9,000,000	1,615,827
2. National Museum	846,000	340,654
3. National Library	350,000	338,745
4. National Archives	76,000	34,575
5. Miscellaneous Receipts	-	77,681
Total	<u>10,272,000</u>	<u>2,407,482</u>

Explanation of Variation

- The shortfall arose because the closure process with the European Commission in relation to the Operational Programme for Local Urban and Rural Development (OP LURD) 1994-1999 and the Peace Programme did not proceed as rapidly as had been expected.
- An over-optimistic view of the possibilities available to the National Museum of Ireland to generate own resource income provided for in Subhead D.1. led to a shortfall under Appropriations-in-Aid. Steps have been taken in 2004 to ensure that the Museum's Subhead D.1. allocation accurately reflects their ability to generate own resource income.
- Receipts were not as high as anticipated as an expected fee increase did not materialise.
- It is difficult to accurately predict miscellaneous receipts.

7 COMMITMENTS

As at 31 December 2003, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

(a) Procurement	€ 588,934
(b) Grants	161,597,938

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	499,123	308	8	16,471
Overtime and extra attendance	<u>814,281</u>	256	48	28,079
Total extra remuneration	<u>1,313,404</u>			

Note:

Certain individuals received extra remuneration in more than one category.

9 MISCELLANEOUS ITEMS

In addition to grants issued from the Vote, an amount of €170,471 was received from Vote 44, Increases in Remuneration and Pensions, in respect of the Clerical Assistant Paperkeeper Equal Pay Settlement.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €776,000 is included in the Estimates for 2004.

Awards totalling €30,950 were made to staff under the scheme for recognition of exceptional performance (i.e. 23 individual awards of €750 and 11 group awards ranging from €450 to €1,950 each).

A sum of €18,150 was received from the Change Management Fund, Subhead M. of the Vote of the Office of the Minister for Finance in respect of the Management Information Framework.

A sum of €23,773 was received from the Change Management Fund, Subhead M. of the Vote of the Office of the Minister for Finance in respect of the Performance Management and Development System.

10 MISCELLANEOUS ACCOUNTS

Grant-in-Aid Fund to Match Resources Generated by the National Museum, the National Library and the National Archives – Account of Receipts and Payments for the year ended 31 December 2003.

	National Museum	National Library	National Archives	Total
	€	€	€	€
Grants from Subhead D.1.	251,023	318,025	34,575	603,623

Grant-in-Aid Fund for General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and National Archives Advisory Council - Account of Receipts and Payments for the year ended 31 December 2003.

	€	€
Balance at 1 January 2003		-
Subhead D.3.		7,315,560
Payments		
Irish Museum of Modern Art	4,214,700	
Chester Beatty Library	1,459,000	
National Archives Advisory Council	25,560	
National Concert Hall	<u>1,616,300</u>	<u>7,315,560</u>
Balance at 31 December 2003		-

National Museum Non-Voted Moneys Account

Balance at 1 January 2003	4,433
Sponsorship/Donations	<u>139,251</u>
	143,684
Payments	<u>129,070</u>
Balance at 31 December 2003	<u>14,614</u>

11 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds - Payments in the year ended 31 December 2003

Payments	€
Grants for the provision of Sports and Recreational Facilities (Subhead C.1.)	60,990,907
Irish Sports Council (Grant-in-Aid) (Subhead C.4.)	<u>26,597,000</u>
Total	<u>87,587,907</u>
Development Officer Scheme (Non-National Lottery Funded)	<u>106,656</u>
Total Subhead C.1.	<u>61,097,563</u>

Grants for the Provision of Sports and Recreational Facilities (Subhead C.1.)

Organisation	Area	Amount €
Ardattin Community and District Development	Carlow	30,000
Bagenalstown Pitch and Putt, Soccer and Tennis	Carlow	47,200
Ben Mulhall Memorial Park	Carlow	29,689
Burrin Celtic FC	Carlow	50,000
Carlow Lawn Tennis Club	Carlow	7,770
Carlow School of Karate	Carlow	977
Cumann Iomána Baile Ceatharlach	Carlow	38,092
Dr. Cullen Park Committee	Carlow	120,625
Eire Og GAA Club	Carlow	63,478
Myshall GAA Club	Carlow	19,527
O'Hanrahan's GAA Club	Carlow	11,199
Parkville United FC	Carlow	9,375
Rathoe Sports and Resource Centre	Carlow	41,904
St. Fiac's Pitch and Putt Club	Carlow	2,266
St. Patrick's GAA Club	Carlow	16,301
Tinryland GAA Club	Carlow	51,094
Tullow Town A.F.C.	Carlow	3,655
Baileboro Shamrocks GAA Club	Cavan	25,000
Ballinagh Sport and Leisure Centre	Cavan	1,587
Belturbet GAA Club	Cavan	6,743
Belturbet Golf Club	Cavan	24,564
Cavan Amateur Boxing Club	Cavan	3,000
Cavan RFC	Cavan	14,793
Cootehill Harps AFC	Cavan	43,344
Cornafean GAA Club	Cavan	25,661
Drumalee GAA Club	Cavan	4,267
Drumgoon GAA Club	Cavan	19,046
Kildallan GAA Club	Cavan	6,441
Kingscourt Handball and Racquetball Club	Cavan	66,500
Shercock Sports and Recreation Ltd.	Cavan	82,533
Templeport St. Aidan's GAA Club	Cavan	100,000
Ballyea Community Development Association	Clare	24,125
Burren Sub Aqua Club	Clare	13,239
Clonlara Leisure Athletic and Sports Ltd.	Clare	168,125
Clooney/Quin GAA Club	Clare	15,000
Cooraclare GAA Club	Clare	40,000
Corbally United FC	Clare	34,000
Corofin GAA Club	Clare	95,000
Crusheen GAA Club	Clare	14,400
Doonbeg GAA Club	Clare	40,000
East Clare Golf Club	Clare	80,000
Ennis RFC	Clare	72,375
Killimer GAA Club	Clare	10,595
Kilmaley Sports and Leisure Complex	Clare	14,969
Kilrush Golf Club	Clare	76,184
Meelick GAA Club	Clare	50,000

Naomh Eoin GAA Club	Clare	12,062
Newtown Football Club	Clare	1,270
O'Callaghan Mills GAA	Clare	40,000
O'Curry GAA Club	Clare	10,000
Scariff GAA Club	Clare	40,000
Spanish Point Golf and Social Club	Clare	40,000
St. Breckan's GAA Club	Clare	20,000
St. Senan's RFC	Clare	70,000
The Banner GAA Club	Clare	1,250
Tulla GAA Club	Clare	60,000
18/19 (Cork) Fermoy CSI	Cork	5,081
35th Cork Youghal Scouts	Cork	10,000
Adrigole GAA Club	Cork	9,796
Argideen Rangers GAA Club	Cork	14,076
Ballydesmond GAA Club	Cork	2,540
Ballygarvan GAA Club	Cork	26,707
Ballyvolane Community Association Ltd.	Cork	7,900
Banteer Community Sportsfield Ltd.	Cork	15,583
Bantry Boys Club	Cork	80,000
Belgooly GAA Club	Cork	94,579
Bishopstown GAA Club	Cork	12,698
Blarney United FC	Cork	50,790
Boherbue GAA Club	Cork	1,143
Carrigaline United AFC	Cork	228,858
Casement Celtic FC	Cork	39,046
Castlemagner GAA Club	Cork	40,907
Castlemartyr GAA Club	Cork	514
Charleville Rugby Football Club	Cork	53,631
Cill Mhuire GAA Club	Cork	118,750
Clonakilty RFC	Cork	100,000
Coachford AFC	Cork	1,269
Cobh Pirates RFC	Cork	30,000
Colaiste Treasa/Kanturk Community Council	Cork	39,223
Cork City Council (Ridge Project)	Cork	106,727
Cork Constitution RFC	Cork	126,974
Cork Harlequins Hockey Club	Cork	7,980
Cove Boxing Club	Cork	2,257
Crosshaven Soccer Club	Cork	15,000
Crosshaven Youth and Sports Club	Cork	7,328
Cullen Handball Club	Cork	15,000
Diarmuid O Mathúna GAA Club	Cork	3,092
Donoughmore GAA Club	Cork	19,000
Douglas GAA Club	Cork	7,936
Douglas Hall AFC	Cork	1,587
Dromohane Tennis Club	Cork	1,267
Dromtariffe GAA Club	Cork	38,000
Dunmanway Pitch and Putt Club	Cork	3,606
Dunmanway RFC	Cork	952
Erin's Own GAA Club	Cork	204,685
Fermoy Amateur Boxing Club	Cork	336
Fermoy GAA Club	Cork	100,000
Fermoy RFC	Cork	5,664
Fermoy Soccer Club	Cork	1,093
Fr. O'Neill's Sportsfield Committee	Cork	72,022
Glanmire GAA Club	Cork	3,174

Harlequins Cricket Club	Cork	9,268
IICYMA t/a Garryduff Sports Centre	Cork	50,790
Ilen Rovers GAA Club	Cork	63,401
Irish Amateur Rowing Union	Cork	934,371
Kanturk Community Sports Complex	Cork	7,692
Kanturk GAA Club	Cork	28,000
Kilmacsimon Swimming and Rowing Club	Cork	11,349
Kilmichael GAA Club	Cork	33,250
Lakewood Pitch and Putt Club	Cork	10,000
Leeds AFC	Cork	50,000
Leevale Athletic Club	Cork	47,600
Liscarroll GAA Club	Cork	8,025
Lismire GAA Club	Cork	11,200
Macroom GAA Club	Cork	93,100
Macroom Golf Club	Cork	15,000
Mallow Tennis Club	Cork	20,000
Mayfield GAA Club	Cork	22,222
Middleton Community and Recreation Co. Ltd.	Cork	2,250
Millstreet Park Committee	Cork	44,801
Mount Mercy Hockey Pitch	Cork	2,540
Munster F.A. (Turners Cross)	Cork	63,487
Newmarket GAA Club	Cork	60,000
Newtownshandrum Community Hall	Cork	22,684
Newtownshandrum GAA Club	Cork	2,540
Nufarm Athletic Schoolboys Club	Cork	9,523
Old Christians RFC	Cork	144,750
Olympic Karate Club	Cork	3,050
Passage West Coastal Rowing Club	Cork	5,090
Passage West GAA Club	Cork	75,555
Rathluirc GAA Club	Cork	47,027
Ringmahon Rangers AFC	Cork	180,937
Rockmount AFC	Cork	18,610
Rushbrook Lawn Tennis Club	Cork	2,539
Russell Rovers GAA Club	Cork	20,000
Rylane Boxing Club	Cork	4,000
Sarsfields GAA Club	Cork	301,563
Skibbereen Dynamos FC	Cork	30,610
South Parish Community Association	Cork	5,499
St. Catherine's GAA Club	Cork	52,500
St. Finbarr's GAA Club	Cork	238,979
St. Oliver Plunkett's GAA Club	Cork	47,600
St. Stephen's Pitch and Putt Club	Cork	952
Sunnyside Boxing Club	Cork	6,000
Uibh Laoire GAA Club	Cork	1,905
Youghal GAA Club	Cork	180,938
Youghal Lawn Tennis Club	Cork	1,587
Aileach Youth and Community Centre	Donegal	126,603
Barnesmore Development Association	Donegal	50,000
Bonagee United FC	Donegal	80,051
Buncrana Community and Leisure Centre	Donegal	114,276
Buncrana Youth and Development Ltd.	Donegal	100,000
Bundoran GAA Club	Donegal	76,184
Cappry Rovers FC	Donegal	3,174
Carndonagh GAA Club	Donegal	96,000
Carrigart Amateur Boxing Club	Donegal	50,000
Castleard Community Development Association	Donegal	60,313
Castlefin Partnership Initiative	Donegal	94,999
Clonmany Shamrocks Sports and Leisure	Donegal	29,508

Coiste Ionad Spóirt na Rosann	Donegal	120,625
Convoy Arsenal FC	Donegal	19,690
Coole Cranford Community Centre	Donegal	26,169
Curragh Athletic FC	Donegal	3,174
Deele Community Sports	Donegal	12,056
Desertegney Youth Club	Donegal	92,965
Donegal Motor Club	Donegal	35,000
Donegal Sub Aqua Club	Donegal	20,000
Donegal Town FC	Donegal	142,498
Drimarone Development Association	Donegal	13,840
Drumkeen United FC	Donegal	16,418
Dunfanaghy Golf Club	Donegal	9,522
Dunkineely Celtic FC	Donegal	94,036
East Donegal Pony Club	Donegal	7,000
Finn Valley Athletic Club	Donegal	88,882
Glenfin GAA Club (CLG Gleann Fhinne)	Donegal	75,000
Glengad Community Association Ltd.	Donegal	23,599
Glenswilly GAA	Donegal	101,500
Greencastle Community Development Co. Ltd.	Donegal	69,743
Greencastle Sports and Leisure Co. Ltd.	Donegal	28,551
Kildrum Tigers FC	Donegal	40,000
Killea Football Club	Donegal	22,264
Kilmacrennan Community Centre	Donegal	33,720
Letterkenny Boxing Club	Donegal	39,194
Letterkenny Golf Club	Donegal	49,727
Letterkenny RFC/Letterkenny Gaels GAA Club	Donegal	106,310
Letterkenny Sports and Social Club	Donegal	15,000
Lifford Athletic Club	Donegal	31,356
Lifford/Clonleigh Resource Centre	Donegal	7,212
Milford Hall Committee	Donegal	10,542
Milford Park Development Group/IRD Milford	Donegal	199,090
Moveille Celtic F.C.	Donegal	40,000
Naomh Chonaill GAA Club	Donegal	76,349
Naomh Pádraig GAA Club, Muff	Donegal	64,087
Naomh Pádraig GAA Club, Lifford	Donegal	9,616
Naomh Ultan GAA Club	Donegal	108,562
North West Golf Club	Donegal	59,020
Páirc Colmcille Sportsfield Committee	Donegal	88,882
Porthall and District Community Group	Donegal	14,250
Portsalon Golf Club	Donegal	100,000
Ramelton Tennis Club	Donegal	15,202
Ramelton Town Hall Development Co.	Donegal	36,568
Raphoe Boxing Club	Donegal	15,878
Raphoe Cathedral Hall	Donegal	19,000
Raphoe Ladies Hockey Club	Donegal	727
Rathmullen and District Resource Centre	Donegal	97,235
Ray Youth Club	Donegal	952
Redcastle Community Development Association	Donegal	14,250
St. Brigid's Youth and Community Centre	Donegal	41,221
St. Eunan's CYMS	Donegal	36,675
St. Eunan's GAA Club	Donegal	488,600
St. Johnston Orange Hall Bowling Club	Donegal	3,402
St. Mary's GAA Club, Convoy	Donegal	95,000
St. Michael's GAA Club	Donegal	6,349
St. Naul's GAA Club	Donegal	40,000
St. Patrick's GAA Club, Malin	Donegal	96,197
Swilly Mulroy Community Development	Donegal	38,000
Termon GAA Club	Donegal	63,487
Tremone Youth and Recreation Ltd.	Donegal	14,790
Windyhall Community Group	Donegal	69,325
158th Castleview Scouts	Dublin	72,375
18th Dublin (Santry) Scout Unit	Dublin	12,000
78th Dublin St. Killian's Unit	Dublin	96,500
Artane Beaumont F.C.	Dublin	123,500

Athletic Union Football League	Dublin	670,000
Aughrim St. Parish Centre	Dublin	7,000
Aughrim St. Scout Unit	Dublin	30,503
Balbriggan R.F.C.	Dublin	57,531
Baldoyle United F.C.	Dublin	32,026
Ballinteer St. John's GAA	Dublin	586,562
Beann Eadair GAA Club	Dublin	15,079
Bracken Boxing Club	Dublin	16,000
Cabinteely Boys FC	Dublin	76,185
Castle Celtic FC	Dublin	1,998
Catholic Youth Care	Dublin	14,939
Chlann Mhuire GAA Club	Dublin	114,000
Clanna Gael Fontenoy	Dublin	30,275
Clondalkin Gymnastics Club	Dublin	1,677
Clontarf GAA Club	Dublin	3,809
Clontarf Hockey Club	Dublin	87,093
Clontarf Rugby Club	Dublin	9,523
Commercials Hurling Club	Dublin	29,963
Coolmine RFC	Dublin	135,000
CPM Sports and Social Club	Dublin	600
Cumann Luthcleas Gael (Croke Park)	Dublin	1,908,537
Curragh Sub-Aqua Club	Dublin	833
Donnybrook Scout Unit	Dublin	6,350
Donore Harriers AC	Dublin	21,695
Donore Youth and Community Centre	Dublin	422,188
Dublin City Council - Finglas Sports Centre	Dublin	4,616,000
Dundrum Athletic F.C.	Dublin	125,000
East Wall Water Sports Group	Dublin	60,325
Fingal County Council	Dublin	887,879
Football Association of Ireland	Dublin	364,747
Glasnevin Lawn Tennis Club	Dublin	224,947
Glenane Trust Corporation Ltd.	Dublin	8,571
Howth Celtic F.C.	Dublin	75,000
Howth Tae Kwan Do Club	Dublin	1,709
Huntstown Community Centre	Dublin	4,762
Irish Basketball Association	Dublin	160,351
Irish Rugby Football Union	Dublin	217,519
Irish Wheelchair Association	Dublin	864,334
Killinarden Community Centre	Dublin	8,243
Kinvara Boys FC	Dublin	56,322
Knocklyon Utd F.C.	Dublin	142,500
Larkview F.C.	Dublin	3,750
Leicester Celtic F.C.	Dublin	430,500
Leinster Sports Club	Dublin	1,492
Liffey Gaels Hurling and Camogie Club	Dublin	96,500
Liffey Wanderers FC	Dublin	2,000
Loreto Secondary School	Dublin	7,000
Lourdes Youth and Community Service	Dublin	4,152
Lucan Pitch and Putt Club	Dublin	126,974
Lucan Sarsfields GAA Club	Dublin	319,046
Mount Merrion Community and Sports Centre	Dublin	100,000
Naomh Barróg GAA Club	Dublin	16,507
National League of the Blind	Dublin	13,000
Navan Road Scout Unit	Dublin	5,504
Neilstown ABC	Dublin	15,000
Newtownpark LTC	Dublin	25,395
Oblate Sports Leisure Training Centre	Dublin	22,062
Old County Pitch and Putt Club	Dublin	4,993
Oscar Traynor Coaching and Development Centre	Dublin	232,841
Our Lady of Good Counsel GAA Club	Dublin	241,251
Ozanam House Community Centre	Dublin	10,158
Peamount United F.C.	Dublin	50,000

Portmarnock Pitch and Putt Club	Dublin	14,000
Public Service Telecom Sports Club - Sportslink	Dublin	237,500
Raheny GAA Club	Dublin	285,000
Rathcoole Boys F.C.	Dublin	142,499
Rathmines Information Centre	Dublin	492
Rockfield Tennis Club	Dublin	22,000
Round Towers GAA Club	Dublin	31,109
Sacred Heart FC	Dublin	50,000
Scouting Ireland CSI 98th Dublin Skerries	Dublin	34,391
St. Brendan's Hockey Club Phoenix Park	Dublin	37,710
St. Brigid's Parish Resource Centre	Dublin	1,604
St. Catherine's Community Centre	Dublin	1,206,251
St. Colmcille's GAC	Dublin	287,251
St. Fintan's School/Mid Sutton F.C	Dublin	133,000
St. Francis Xavier Community Centre	Dublin	2,897
St. John Bosco Youth Centre	Dublin	8,660
St. John of God Menni Services	Dublin	152,000
St. Kevin's Boys FC	Dublin	50,000
St. Laurence O'Toole's GAA Club	Dublin	75,000
St. Mark's GAA Club	Dublin	126,973
St. Mary's GAA Club	Dublin	39,187
St. Patrick's Rowing Club	Dublin	2,857
St. Paul's College, Raheny	Dublin	275,938
St. Saviour's Boxing Club	Dublin	5,800
St. Sylvester's GAA Club	Dublin	69,232
St. Vincent's Hurling and Football Club	Dublin	25,426
Seapoint Rugby Club	Dublin	3,000
Shelbourne Football Club	Dublin	250,000
Skerries Development and Community Association	Dublin	2,409
Skerries Rugby Football Club	Dublin	120,183
Skerries Town FC	Dublin	12,783
South Dublin County Council (Aylesbury Park)	Dublin	20,000
South Dublin County Council (Castlefield, Glenlyon, Ballycullen)	Dublin	22,190
South Dublin County Council (Corkagh Park)	Dublin	72,736
South Dublin County Council (McGee Park, Fettercairn)	Dublin	57,644
South Dublin County Council (Sean Walsh Park)	Dublin	27,697
South Dublin County Council (Tymon Park)	Dublin	80,000
Stars of Erin GAA Club	Dublin	12,800
Swords Celtic F.C.	Dublin	140,736
Terenure Badminton Centre	Dublin	17,781
Trident Sub Aqua Club	Dublin	14,000
Valeview Shankill F.C.	Dublin	64,125
Viking Sub Aqua Club	Dublin	5,000
Westside Boxing Club	Dublin	9,688
Whitehall Colmcille's GAA Club	Dublin	260,893
Annaghdown GAA Club	Galway	66,538
Athenry Soccer Club	Galway	109,199
Ballinasloe Town A.F.C.	Galway	100,000
Ballincurry Leisure Centre	Galway	94,000
Ballyconnelly Community Hall Committee	Galway	84,438
Beagh GAA and Community Centre	Galway	27,240
Caltra Sportsfield Committee	Galway	28,500
Carnmore Community Centre	Galway	15,000
Claddaghduff Hall Co. Ltd.	Galway	42,790
Clarinbridge Pitch Development Committee	Galway	12,697
Coláiste Iognáid Rowing Club	Galway	120,626
Colemanstown United F.C.	Galway	62,512
Cregmore Sports Field Development Committee	Galway	8,000
Fr. Griffin GAA Club	Galway	120,625
Galway Bay Sailing Club	Galway	30,000
Galway Corinthians RFC	Galway	215,652
Glenamaddy GAA Club	Galway	101,579
Gort GAA	Galway	63,487

Headford Community Hall	Galway	20,203
Headford GAA club	Galway	1,905
IRFU Connacht Branch	Galway	361,875
Kilconieron Parish GAA Development Committee	Galway	1,270
Kilcoona Social Committee	Galway	70,382
Killereerin GAA Club	Galway	27,182
Kiltormer GAA Club	Galway	59,084
Kinvara GAA club	Galway	12,000
Liam Mellows GAA Club	Galway	41,270
Maree Acrobatics Club	Galway	4,000
Menlough GAA Club	Galway	20,000
Monivea RFC	Galway	3,174
Moyne Villa F.C.	Galway	10,000
New Inn Community Council	Galway	11,156
New Inn Youth Club	Galway	2,000
New Oranmore Judo Club	Galway	8,000
NUI Galway	Galway	603,126
NUI Galway Rowing Club	Galway	80,545
Oranmore Community Development Association	Galway	100,000
Oughterard Community Centre	Galway	8,253
Oughterard GAA Club	Galway	55,000
Oughterard Leisure Centre	Galway	35,730
Patrician Boys Brass Band	Galway	5,000
Renmore GAA Club	Galway	1,713
Renvyle Sports and Social Club	Galway	57,138
Salthill Devon F.C.	Galway	15,872
Shiven Rovers A.F.C.	Galway	112,600
St. Bernard's United Soccer Club	Galway	750
Sylane Hurling Club	Galway	6,728
Tribesmen Rowing Club	Galway	15,000
Tuam Celtic Development	Galway	15,000
Tuam Golf Club	Galway	80,000
Tuam RFC	Galway	1,750
Tynagh Community Clubhouse Association	Galway	75,000
Williamstown GAA and Handball Club	Galway	25,395
An Ríocht Athletic Club	Kerry	6,349
Asdee Rovers F.C.	Kerry	45,000
Ballydonoghue GAA Club	Kerry	70,000
Ballyduff Co-op Development Society	Kerry	26,950
Ballyduff GAA Club	Kerry	19,012
Ballymacelligot Handball Club	Kerry	3,796
Beaufort Community Council	Kerry	1,519
Beaufort GAA Club	Kerry	45,525
Camp Community Council	Kerry	6,348
Castleisland Community Centre	Kerry	50,000
Castleisland Desmonds GAA Club	Kerry	120,000
Castlemaine Community Council	Kerry	15,000
Causeway GAA Club	Kerry	25,041
Currow GAA Club	Kerry	63,487
Deerpark Pitch and Putt	Kerry	10,000
Derrynane GAA club	Kerry	635
Dr. Crokes GAA Club	Kerry	27,685
Duagh Family Centre	Kerry	1,500
Fitzgerald Stadium, Killarney	Kerry	250,000
Fossa GAA Club	Kerry	6,666
Glenbeigh/Glencar GAA Club	Kerry	5,451
Intermediate School Killorglin	Kerry	25,197
Internazionale FC Kenmare	Kerry	120,625
Kenmare Boxing Club	Kerry	3,000
Kenmare Shamrock GAA Club	Kerry	59,127
Kerry Diocesan Youth Service	Kerry	126,974
Kerry District Soccer League	Kerry	7,500
Killarney Celtic AFC	Kerry	25,000

Killarney Legion GAA Club	Kerry	47,500
Killorglin AFC	Kerry	52,000
Killorglin Rowing Club	Kerry	241,538
Knocknagoshel GAA Club	Kerry	40,000
Lenamore Rovers F.C.	Kerry	70,000
Listry GAA Club	Kerry	100,000
Milltown/Castlemaine GAA Club	Kerry	22,177
Moyvane GAA Club	Kerry	95,230
Na Gaeil CLG	Kerry	100,000
O'Neills Crotta GAA Club	Kerry	25,395
Over the Water Rowing Club	Kerry	15,000
Rattoo Rovers F.C.	Kerry	6,646
Renard GAA Club	Kerry	12,999
Scartaglen GAA Club	Kerry	8,422
Spa GAA Club	Kerry	18,571
St. Agatha's GAA Community Centre	Kerry	92,132
St. Brendan's Park A.F.C.	Kerry	62,023
St. Mary's GAA Club, Asdee	Kerry	50,000
Tarbert GAA Club	Kerry	40,000
Templenoe GAA Club	Kerry	50,000
Valentia Young Islanders GAA Club	Kerry	30,000
Workmans Rowing Club	Kerry	14,354
4th Kildare Scout Unit	Kildare	30,000
9th Kildare CSI	Kildare	1,270
Allenwood GAA Club	Kildare	69,367
Ardclough GAA Club	Kildare	38,824
Athy Golf Club	Kildare	237,500
Ballymore Eustace GAA Club	Kildare	8,854
Ballyoulster United AFC	Kildare	212,734
Ballyteague GAA Club	Kildare	78,416
Caragh GAA Club	Kildare	64,094
Caragh Sports and Social Club	Kildare	22,186
Carbury GAA Club	Kildare	440,460
Castlemitchell GFC	Kildare	11,420
Castlevilla AFC	Kildare	25,395
Celbridge Community Centre	Kildare	48,250
Cill Dara RFC	Kildare	95,239
Clogherinkoe/Broadford GAA Club	Kildare	95,230
Coill Dubh Residents Association	Kildare	7,981
Dublin Gliding Club	Kildare	48,553
Eadestown GAA Club	Kildare	4,987
Johnstownbridge GAA Club	Kildare	18,182
Kilcock GAA Club	Kildare	31,744
Kilcullen Community Centre	Kildare	143,092
Kildare County Council (Newbridge)	Kildare	241,250
Kildare Town AFC	Kildare	19,470
Kill Community Park	Kildare	55,746
Kill GAA Club	Kildare	377,038
Kilteel Community Development Project	Kildare	11,155
Maynooth Town AFC	Kildare	39,645
Milltown GAA Club	Kildare	79,251
Moorefield GAA Club	Kildare	12,811
Naas Athletic Club	Kildare	32,334
Naas RFC	Kildare	126,974
Newbridge Curragh Old Kilcullen RFC	Kildare	1,806

Newbridge Town FC/Kildare County FC	Kildare	129,530
Nurney GAA Club	Kildare	109,218
Rathcoffey GAA Club	Kildare	584,517
Round Towers GAA Club	Kildare	102,523
Sarsfields GAA Club	Kildare	594,474
Scoil Mhuire Sports Complex	Kildare	76,184
St. Kevin's GAA Club	Kildare	60,313
St. Laurence's GAA Club	Kildare	50,790
St. Mary's GAA Club	Kildare	32,811
Callan Boxing Club	Kilkenny	3,000
Callan Golf Club	Kilkenny	40,000
Castlecomer Golf Club	Kilkenny	79,364
Cloneen GAA Club	Kilkenny	2,857
Coon Hall Development Fund	Kilkenny	20,000
Dicksboro GAA Club	Kilkenny	100,000
Emeralds GAA Club	Kilkenny	1,523
Erins Own GAA Club	Kilkenny	3,174
Freshford Town FC	Kilkenny	15,000
Galmoy GAA and Sportsfield Development	Kilkenny	10,541
Glenmore GAA Club	Kilkenny	21,987
Gowran Soccer Club	Kilkenny	8,546
Graigueanamagh Boat Club	Kilkenny	9,629
Kilkenny City FC	Kilkenny	64,951
Kilkenny County Board GAA (Nowlan Park)	Kilkenny	120,625
Kilkenny College and South-East Hockey Association	Kilkenny	47,500
Kilkenny RFC	Kilkenny	11,428
Kilkenny Sub-Aqua Club	Kilkenny	3,000
Moneenroe Boxing Club	Kilkenny	1,000
Muckalee Community Centre	Kilkenny	10,000
Paulstown Boxing Club	Kilkenny	1,500
Paulstown Development Association	Kilkenny	42,750
Piltown AFC	Kilkenny	30,000
Piltown GAA Club	Kilkenny	10,800
Railyard GAA Club	Kilkenny	26,318
St. Lachtain's GAA Club	Kilkenny	1,250
St. Patrick's GAA Club	Kilkenny	76,000
Urlingford Sports and Leisure Club	Kilkenny	3,174
Abbeyleix Park Development Committee	Laois	6,082
Arls/Killeen GFC	Laois	45,000
Clough/Ballacolla GAA	Laois	635
Crettyard GFC	Laois	15,237
Heath Parochial Hall	Laois	40,000
Laois Riding for the Disabled	Laois	3,000
Mountmellick Juvenile Soccer Club	Laois	46,790
O'Brien Memorial Hall	Laois	10,000
O'Dempsey's GAA Club	Laois	2,222
O'Moore Park Development Committee	Laois	38,092
Portarlinton Lawn Tennis Club	Laois	50,790
Portlaoise Boxing Club	Laois	7,000
Portlaoise Soccer Club	Laois	2,250
Shanahoe GAA Club	Laois	23,750
Shanahoe Hall Committee	Laois	5,000
Sliabh Bloom GAA Club	Laois	10,000
Spink Community Development Association	Laois	15,000
St. Abban A.C.	Laois	70,000
St. Brigid's and St. Paul's Development Committee	Laois	2,798
St. Mary's Sports Hall	Laois	70,000
Stradbally GAA Club	Laois	3,252
Swan Community Centre	Laois	6,349
Timahoe GAA Club	Laois	15,000
Vicarstown Community Centre	Laois	126,974
Acres Amenity Committee	Leitrim	480
Allen Gaels GAA Club	Leitrim	110,000

Annaduff GAA Club	Leitrim	50,790
Aughavas GAA Club	Leitrim	35,000
Ballinamore Community Centre	Leitrim	40,000
Ballinamore Golf Club	Leitrim	10,790
Carrick on Shannon Rowing Club	Leitrim	12,697
Cloone GAA Club	Leitrim	8,666
Cornageeha Sports Centre	Leitrim	10,000
Drumkerrin GAA Club	Leitrim	1,270
Fenagh St. Callins GAA Club	Leitrim	4,950
Gortletteragh GAA Club	Leitrim	16,000
Kiltohart Development Group	Leitrim	1,587
Kinlough Development Co. Ltd.	Leitrim	32,888
Leitrim Gaels Community Development	Leitrim	80,000
Manorhamilton Community Tennis	Leitrim	2,383
Sean O'Heslins GAA Club	Leitrim	79,618
Abbey Boxing Club Kilmallock	Limerick	3,000
Abbeyfeale Community and Leisure Centre	Limerick	10,717
Abbeyfeale RFC	Limerick	50,000
Abbeyfeale United FC	Limerick	5,000
Ardagh Community Hall	Limerick	25,395
Askeaton GAA Club	Limerick	38,800
Athea United AFC	Limerick	16,704
Athlunkard Boat Club	Limerick	10,000
Ballingarry AFC	Limerick	17,399
Ballingarry GAA Club	Limerick	30,000
Bilboa Sports and Athletic Club	Limerick	7,783
Breska Rovers AFC	Limerick	55,869
Bruree Rockhill Development Association	Limerick	12,697
Cappaghmore Development Association	Limerick	180,938
Carrigkerry Sports Association	Limerick	72,376
Catholic Institute A.C.	Limerick	180,937
Claughaun GAA Club	Limerick	3,809
Cloverfield Community Centre	Limerick	2,170
Con Colbert Community Hall	Limerick	80,271
Galbally RFC	Limerick	19,068
Gerald Griffins GAA Club	Limerick	26,665
Glin Community Hall	Limerick	500
Glin GAA Club	Limerick	40,000
Glin Rovers Soccer Club	Limerick	2,857
Herbertstown Development Association	Limerick	33,561
Hospital Herbertstown GAA Club	Limerick	120,625
Irish Rugby Football Union (Thomond Park)	Limerick	30,633
Janesboro F.C.	Limerick	66,500
Kilcornan Community Centre	Limerick	32,466
Kilcornan Soccer Club	Limerick	15,696
Kilteely-Dromkeen GAA Club	Limerick	13,194
Knockaderry Clonagh Community Council	Limerick	1,270
Knockainey Sportsfield Co-op Society	Limerick	35,849
Limerick Desmond Football League	Limerick	75,000
Limerick Gaelic Grounds	Limerick	1,553,126
Mungret St. Paul's GAA Club	Limerick	50,000
Murroe AFC	Limerick	2,905
Newcastlewest GAA Club	Limerick	20,313
Newcastlewest RFC	Limerick	2,000
Old Christians GAA Club	Limerick	30,000
Pallasgreen GAA Club	Limerick	19,177
Patrickswell GAA Club	Limerick	57,000
Rathkeale Boxing Club	Limerick	7,245
Rathkeale Community Sportsfield	Limerick	60,000
Regional United AFC	Limerick	59,678
South Liberties GAA Club	Limerick	160,438
Southside Boxing Club	Limerick	2,850
Abbeylara Gun Club	Longford	9,400

Ballymore GAA Club	Longford	25,395
Carrickedmond GAA Club	Longford	40,000
Clonguish GAA Club	Longford	2,540
Colmcille GAA Club	Longford	12,697
Currycahill Community Centre	Longford	5,000
Dromard GAA	Longford	62,000
Edgeworthstown District Development Association	Longford	20,000
Kenagh Community Development Association	Longford	114,276
Longford Town FC	Longford	190,461
Mostrim GAA Club	Longford	80,000
Moydow Harpers GAA Club	Longford	54,091
Newtowncashel Gun Club	Longford	5,000
St. Columba's GAA Club	Longford	19,464
St. Mary's GAA/Community Development	Longford	16,445
St. Patrick's GAA Club	Longford	15,000
Albion Rovers F.C.	Louth	31,330
Carlingford Community Development	Louth	24,161
Drogheda Boxing Club	Louth	3,901
Dun Dealgan Athletic and Boys Club	Louth	4,318
Dundalk and Carlingford Sailing Club	Louth	40,000
Dundalk Sub Aqua Club	Louth	5,000
Dundalk Young Irelands GFC	Louth	27,395
Geraldines GFC	Louth	25,395
Glen Emmets GFC	Louth	60,000
Glenmuir United FC	Louth	142,500
Glyde Rangers GFC	Louth	50,790
Ionad na nDaoine tSlánaitheora	Louth	1,270
Kilcurry Community Development Co.	Louth	5,079
Kilkerley Emmets GFC	Louth	23,750
Lannleire and District Recreation Centre	Louth	8,674
Mattock Rangers F.C.	Louth	77,760
Naomh Fionnbarra GFC	Louth	2,539
Naomh Mairtin GFC	Louth	88,286
Omeath Sports Club	Louth	10,551
Ravensdale Sports Club	Louth	3,843
Sean O'Mahony's GFC	Louth	14,000
St Kevin's GFC	Louth	952
St Nicholas' GFC	Louth	2,500
St. Bride's GFC	Louth	47,699
St. Kevin's GFC	Louth	6,669
St. Paul's Table Tennis Club	Louth	1,000
Stabannon Parnells GFC	Louth	4,476
Abbey Parish Development	Mayo	38,092
An Sportlann (Ballinrobe) Ltd.	Mayo	63,487
Ardagh GAA Club	Mayo	37,085
Ballina RFC	Mayo	80,382
Ballina Sports and Leisure Centre	Mayo	21,751
Ballina Tennis Club	Mayo	44,351
Ballinrobe Golf Club	Mayo	2,000
Ballinrobe Town Soccer Club	Mayo	95,000
Ballyheane AFC	Mayo	2,540
Ballyvary-Keellogues Development Co.	Mayo	1,905
Bangor Hibs Football Club	Mayo	25,000
Bohola Moy Davitts GAA Club	Mayo	2,540
Castlebar Boxing Club	Mayo	22,860
Claremorris AFC	Mayo	18,316
Claremorris Golf Club	Mayo	60,000
Conn Rangers AFC	Mayo	60,000
Crossmolina Deel Rovers GAA Club	Mayo	223,675
Killala Sports and Social Club	Mayo	60,313
Kilmaine Community Centre	Mayo	4,000
Kiltane Community Complex	Mayo	154,313
Lacken United FC	Mayo	13,090

Lahardane McHales GAA Club	Mayo	85,072
Mayo Association Football League	Mayo	570,000
Moygownagh GAA and Community Development	Mayo	6,349
Parke Community Sports Ground	Mayo	14,087
Scoil Pdraig Bord na nOg	Mayo	952
Shrulle Community Sportsfield	Mayo	5,131
Snugboro F.C.	Mayo	10,160
Swinford Amenities Centre	Mayo	74,512
Agher Park AFC	Meath	20,439
Ballinlough GAA Club	Meath	3,022
Blackhall Gaels GAA Club	Meath	132,999
Carnaross GAA Club	Meath	25,395
Castle Villa AFC	Meath	78,407
Claremont Stadium Navan	Meath	12,298
Cushinstown Athletic Club	Meath	4,473
Duleek AFC	Meath	12,397
Dunboyne AFC	Meath	2,500
Dunboyne Tennis Club	Meath	23,750
Fr. Murphy's Athletic Club	Meath	44,704
Kiltale GAA Club	Meath	87,728
Knockharley Cricket Club	Meath	16,287
Leisurelink Navan	Meath	793,151
Navan O'Mahony's GAA Club	Meath	165,066
Oldcastle GAA Club	Meath	43,532
Ratoath GAA Club	Meath	171,000
Ratoath Harps FC	Meath	14,931
Simonstown Gaels GAA Club	Meath	75,637
Stackallen Tennis and Pitch and Putt Club	Meath	24,688
Ardaghey Community Development Association	Monaghan	40,000
Carrickroe Community Centre	Monaghan	88,882
Clones Community and Social Club	Monaghan	3,250
Clontibret Community Centre	Monaghan	1,106
Co. Cavan Motor Club	Monaghan	15,000
Connors Social Club	Monaghan	55,000
Corduff and Rafferaigh Community Association	Monaghan	100,000
Donaghmoynne GFC	Monaghan	50,790
Drumhown Geraldines Gaelic F.C.	Monaghan	45,000
Emyvale GAA Club	Monaghan	2,540
Glaslough Development Association	Monaghan	6,349
Latton O'Rahilly GFC	Monaghan	5,714
Monaghan County Council	Monaghan	47,500
Monaghan United F.C.	Monaghan	134,704
Sean McDermott's GAA Club	Monaghan	76,000
St. Mary's Park Development Committee	Monaghan	96,197
Tydavnet Village Community Centre	Monaghan	7,561
Tyholland Community Sports Complex	Monaghan	87,585
Banagher Sub Aqua Club	Offaly	33,215
Bracknagh GAA Club	Offaly	500
Crinkill GAA Club	Offaly	9,863
Derry Rovers F.C.	Offaly	7,720
Edenderry Town FC	Offaly	8,933
Erin Rovers GAA Club	Offaly	23,205
Ferbane GAA Club	Offaly	9,840
Irish Parachute Club	Offaly	24,125
Offaly Rowing Club	Offaly	9,543
Seir Kieran GAA Club	Offaly	66,299
Shamrocks GAA Club	Offaly	5,000
Tubber GAA Club	Offaly	16,011
Walsh Island GAA Club	Offaly	2,540
Athleague GAA Club	Roscommon	40,000
Ballinameen GAA Club	Roscommon	11,815
Boyle GAA Club	Roscommon	45,100
Carrick-on-Shannon Golf Club	Roscommon	9,523

Castlerea Celtic F.C.	Roscommon	95,000
Castlerea St. Kevins GAA	Roscommon	7,136
Croghan Enterprise Co. Ltd	Roscommon	19,402
Fuerty GAA Club	Roscommon	179,411
Kilbride GAA Club	Roscommon	6,349
Kilmurry Hall Committee	Roscommon	34,050
Lough Keel Scout Campsite	Roscommon	24,125
Padraig Pearse GAA Club	Roscommon	50,790
Rahara Rovers FC	Roscommon	31,500
Roscommon Co. Council - Monksland	Roscommon	162,671
Roscommon County Board (Hyde Park)	Roscommon	19,046
St. Brigid's GAA and Social Club	Roscommon	112,000
St. Faithleach's GAA	Roscommon	80,733
St. Joseph's GAA Club	Roscommon	2,500
Strokestown Golf Club	Roscommon	126,974
Strokestown United F.C.	Roscommon	50,790
Taughmaconnell Sports Coalition	Roscommon	921
Ballinagare Development Association Ltd	Sligo	18,064
Ballinalack Community Park Ltd.	Sligo	59,000
Ballymote Golf Club	Sligo	23,300
Banada Community Centre	Sligo	25,000
Belvoir Rowing Club	Sligo	4,000
Cloonacool Community Park Ltd.	Sligo	50,000
Coolaney Development Co. Ltd	Sligo	40,000
Cully Ball Alley Committee	Sligo	20,000
Curry GAA Club and Community Park	Sligo	142,250
Dromore West Community Council	Sligo	75,200
Easkey GAA Club	Sligo	1,270
Fr. Kevin Brehony Memorial Park	Sligo	45,228
Grange Cliffoney GAA club	Sligo	2,336
Institute of Technology Sligo	Sligo	1,078,126
Kevinfort Sports Development Association	Sligo	6,349
Kilglass/Enniscrone Utd. AFC	Sligo	1,016
Mullaghmore Sailing Club	Sligo	6,256
Mullinabreena/Coolaney GAA Club	Sligo	25,000
Oxfield Playing Grounds	Sligo	28,197
Shamrock Gaels GAA Club	Sligo	44,441
Sligo Rovers Development Association	Sligo	22,221
Sligo-Leitrim and District Soccer Club	Sligo	100,000
St. John's Community Development Association	Sligo	3,174
Yeats United Soccer Club	Sligo	42,750
30th Tipperary CSI Dundrum	Tipperary	38,092
Ballinalough Sportsfield Committee	Tipperary	4,195
Ballinderry Sportsfield Committee	Tipperary	42,352
Ballingarry GAA Club	Tipperary	120,598
Ballycahill Sports Centre	Tipperary	100,000
Ballypatrick Sports Centre	Tipperary	1,000
Ballyporeen GAA Club	Tipperary	80,000
Cahir Park Soccer Club	Tipperary	40,000
Cappawhite Community Council	Tipperary	142,500
Cashel King Cormacs GAA Club	Tipperary	3,174
Clerihan Basketball Club	Tipperary	30,000
Clonmel Boxing Club	Tipperary	3,000
Clonmel RFC	Tipperary	4,000
Clonmel Youth and Training Enterprise Ltd.	Tipperary	19,000
Fr. Sheehy GAA Club	Tipperary	61,052
J.K. Brackens GAA Club	Tipperary	7,000
Kildangan GAA Club	Tipperary	34,592
Kilfeacle Community Association	Tipperary	27,539
Knockavilla Donaskeigh Kickams GAA Club	Tipperary	16,728
Lattin Lawn Tennis Club	Tipperary	5,000
Lorrha and Dorrha GAA Club	Tipperary	30,000
Lough Derg Yacht Club	Tipperary	50,000

Moyle Rovers GAA Club	Tipperary	241,250
Mullinahone GAA Club	Tipperary	85,500
Nenagh All-weather Pitch	Tipperary	5,401
Nenagh Brickfields AFC	Tipperary	168,632
Nenagh Eire Og GAA Club	Tipperary	131,528
New Inn Community Centre	Tipperary	4,406
Newport GAA Club	Tipperary	67,725
Peake Villa FC	Tipperary	35,624
Portroe GAA Club	Tipperary	23,795
Rearcross FC	Tipperary	13,417
Rock Rovers FC	Tipperary	47,500
Rockwell Rovers GAA Club	Tipperary	30,000
Roscrea RFC	Tipperary	34,036
Semple Stadium Thurles	Tipperary	300,000
Templemore Athletic Club	Tipperary	18,670
Two Mile Borris St. Kevins FC	Tipperary	22,743
Ballinameela Community Centre	Waterford	103,674
Ballinroad AFC	Waterford	37,500
Ballyduff Soccer Club	Waterford	17,850
Ballydurn/Newtown GAA Club	Waterford	1,905
Ballygunner GAA Club	Waterford	120,000
Ballysaggart GAA Club	Waterford	20,000
Bolton FC	Waterford	15,000
Cappoquin F.C.	Waterford	3,223
Causeway Tennis Club	Waterford	100,000
Dungarvan Boxing Club	Waterford	63,487
Dungarvan Útd. A.F.C.	Waterford	4,127
Ferrybank AFC	Waterford	120,625
Gaultier GAA Club	Waterford	37,810
Geraldines GAA Club	Waterford	1,500
Kilgobnet Sports Club	Waterford	76,000
Kill GAA Club	Waterford	45,626
Newtown Ballydurn GAA Club	Waterford	10,832
Portlaw United FC	Waterford	27,177
Rathgormack GAA Club	Waterford	24,116
Sea View Celtic AFC	Waterford	5,826
Southend United FC	Waterford	2,223
St. Anne's Tennis Club	Waterford	10,023
Stella Marris Secondary School	Waterford	17,000
Stradbally AFC	Waterford	20,000
Tallow Hurling and Football Club	Waterford	11,949
Tramore AFC	Waterford	19,918
Villa F.C.	Waterford	88,296
Waterford Boat Club	Waterford	38,660
Waterford Harbour Sailing Club	Waterford	76,000
Athlone GAA Club	Westmeath	75,000
Athlone RFC	Westmeath	15,872
Athlone Sub Aqua Club	Westmeath	2,133
Ballinahown Sports Park Ltd.	Westmeath	25,000
Ballinlough Castle Golf Club	Westmeath	25,443
Boher Hall Community Development Association	Westmeath	97,313
Castledaly Community Development Association	Westmeath	26,004
Castledaly GAA Club	Westmeath	64,734
Castlepollard Community Service	Westmeath	195,230
Castlepollard Hurling Club	Westmeath	15,237
Castlepollard Tennis Club	Westmeath	19,248
Castletown - Geoghegan Hurling Club	Westmeath	30,044
Garrycastle GAA Club	Westmeath	48,250
Horseleap Streamstown Community Association	Westmeath	4,833
Moate Community Youth and Sport Association	Westmeath	30,000
Mount Temple Hall Committee	Westmeath	48,250
Mullingar AFC	Westmeath	74,515
Mullingar Harriers	Westmeath	31,743
Mullingar Sailing Club	Westmeath	58,656
Mullingar Sub Aqua Club	Westmeath	8,794
Multyfarnham Park Development	Westmeath	20,000
Rathowen Community Development Co. Ltd	Westmeath	1,531
Rosemount Community Centre	Westmeath	4,754
Rosemount GAA Club	Westmeath	32,401

Shandonagh GAA club	Westmeath	61,200
St. Francis F.C. and ADSL	Westmeath	142,500
Streete Parish Park Committee	Westmeath	57,788
Tang Muintir Community Council	Westmeath	60,313
Temple Villa AFC	Westmeath	99,222
The Downs GAA Club	Westmeath	50,790
Tyrellspass GAA Club	Westmeath	14,555
Adamstown Community Centre	Wexford	2,540
All Blacks AFC	Wexford	62,540
Ballygarrett Realt na Mara GAA Club	Wexford	2,158
Bree Athletic Club	Wexford	973
Buffers Alley GAA Club	Wexford	80,000
Corach Ramblers FC	Wexford	40,000
Courtown Hibernian AFC	Wexford	75,000
Craanford Community Field Committee	Wexford	23,750
Curracloe United AFC	Wexford	25,044
Enniscorthy Town F.C.	Wexford	8,943
Ferns Diocesan Youth Service	Wexford	74,282
Ferrycarrig Rowing Club	Wexford	5,000
Geraldine O'Hanrahan's GAA Club	Wexford	88,882
Glynn Barntown GAA Club	Wexford	85,500
Gorey RFC	Wexford	1,270
Gusserane Handball and Racquetball Club	Wexford	758
Hillbrook Lawn Tennis Club	Wexford	22,300
Naomh Eanna GAA Club	Wexford	190,000
New Ross Celtic AFC	Wexford	21,650
Rathnure St. Anne's GAA Club	Wexford	30,000
Rosslare Rangers AFC	Wexford	30,000
Shamrocks Hurling and Football Club	Wexford	100,000
St. Anne's GAA Club	Wexford	100,000
St. Cormac's AFC	Wexford	2,500
St. Martin's GAA Club	Wexford	66,500
St. Mogue's GAA Club	Wexford	30,000
Tintern Community and Sports Complex	Wexford	84,438
Wexford GAA County Board (Wexford Park)	Wexford	25,395
Arklow Boxing Club	Wicklow	10,529
Arklow RFC	Wicklow	60,325
Arklow Rowing Club	Wicklow	5,857
Arklow United FC	Wicklow	14,256
Avondale GAA Club	Wicklow	35,973
Ballywaltrim Community Centre	Wicklow	160,713
Baltinglass GAA Club	Wicklow	7,936
Barndarrig GAA Club	Wicklow	18,094
Bray Wanderers AFC	Wicklow	168,712
Bullfrog Racing Club	Wicklow	9,986
Carnew Emmets GAA Club	Wicklow	19,000
Coolkenno Community Pitch Development	Wicklow	13,247
Dunlavin GAA Club	Wicklow	107,493
Eire Og GAA Club	Wicklow	18,108
Festine Lente Foundation	Wicklow	10,000
Grangecon Community Association	Wicklow	750
Greystones RFC	Wicklow	63,487
Hollywood Shamrocks GAA Club	Wicklow	40,000
Kilmacanogue GAA Club	Wicklow	9,451
Loreto Bray Community Sports Project	Wicklow	15,236
Newcastle Community Centre	Wicklow	9,234
Newtown Community Centre	Wicklow	54,281
Shillelagh United AFC	Wicklow	1,270
St. Anthony's/Kilcoole United FC	Wicklow	31,622
St. Patrick's Hall Kilcoole	Wicklow	9,687
Valleymount GAA Club	Wicklow	140,725
Wicklow County GAA Board (Aughrim)	Wicklow	126,974
Wicklow RFC	Wicklow	23,069
Wicklow Rowing Club	Wicklow	2,334
Wicklow Sub Aqua Club	Wicklow	20,000
Total		60,990,907

12 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery	55
IT Consumables	15
Publications	<u>12</u>
	<u>82</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Tax and PRSI	474
Superannuation	69
Withholding Tax	<u>63</u>
	<u>606</u>

14 ENHANCING INTERNAL CONTROLS

A statement on internal financial control in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Information collected through the Performance Management Development System (PMDS) has enabled the Department to develop a Training and Development Plan, implementation of which is underway. The development and implementation of a new Financial Management System under the Management Information Framework (MIF) project is on target for completion by end 2004. The project will ensure that appropriate skills training is provided for all users of the system and will include a continuing programme of targeted training. In congruence with this, a Skills Audit is being undertaken across the Department with a view to the compilation of a database of available skills.

A framework for developing a Risk Management strategy within the Department has been adopted. Divisional and Section Heads are currently engaged in a risk identification and profiling process to assess the risk exposure associated with the delivery of the Department's programmes and services and to develop appropriate risk management strategies.

In the context of IT security, during 2003 the Department installed new security products for its local area network to enhance the Department's ability to protect itself from potentially damaging interference associated with the world wide web / internet. Departmental servers are protected against power failure and use up-to-date computer desktop hardware and software. All data on the system is backed-up regularly.

The Department has put in place structures to enable continuing review of the effectiveness of its administrative and financial controls. These include the designation in 2003 of an independent Head of Internal Audit who reports directly to me; the adoption of an Internal Audit Charter; and the appointment of an Audit Committee with an external Chairman and which met for the first time in March 2004. A committee, chaired by the Finance Officer, is in place to monitor implementation of the recommendations of the Report of the Working group on the Accountability of Secretaries General and Accounting Officers and, as indicated above, work is proceeding on the installation of a modern Financial Management System.

PHILIP FURLONG

Accounting Officer

DEPARTMENT OF ARTS, SPORT AND TOURISM

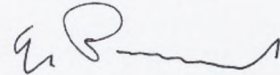
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Arts, Sport and Tourism for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Arts, Sport and Tourism. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Ealaíon, Spóirt agus Turasóireachta le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasáiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasáiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

DEFENCE

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	16,389	16,333	-
A.2. TRAVEL AND SUBSISTENCE	600	373	32
A.3. INCIDENTAL EXPENSES	391	544	19
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	685	645	22
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,793	943	(30)
A.6. OFFICE PREMISES EXPENSES	1,438	1,170	(64)
A.7. CONSULTANCY SERVICES	23	-	19
DEFENCE FORCES			
B. PERMANENT DEFENCE FORCE PAY	384,338	371,465	-
C. PERMANENT DEFENCE FORCE ALLOWANCES	48,456	39,250	-
D. RESERVE DEFENCE FORCE PAY, ETC.	11,570	11,106	-
E. CHAPLAINS AND OFFICIATING CLERGYMEN - PAY AND ALLOWANCES	1,119	1,024	-
F. CIVILIANS ATTACHED TO UNITS: PAY, ETC.	35,197	32,919	-
G. DEFENSIVE EQUIPMENT	29,816	33,046	(11,234)
H. AIR CORPS: EQUIPMENT AND EXPENSES	33,522	47,305	(16,770)
I. MILITARY TRANSPORT	11,911	15,803	150
J. NAVAL SERVICE: EQUIPMENT AND EXPENSES	10,996	10,842	156
K. BARRACK EXPENSES & ENGINEERING EQUIPMENT	15,360	18,461	527
L. BUILDINGS	33,597	34,911	131
M. ORDNANCE, CLOTHING AND CATERING	14,959	17,782	1,050
N. COMMUNICATIONS & INFORMATION TECHNOLOGY	9,440	11,688	(661)
O. MILITARY TRAINING	2,489	3,651	52
P. TRAVEL AND FREIGHT SERVICES	3,265	3,785	367
Q. MEDICAL EXPENSES	1,943	2,998	77
R. LANDS	970	1,470	(23)
S. EQUITATION	900	1,013	(69)
T. COMPENSATION	50,788	24,214	722
U. MISCELLANEOUS EXPENSES	2,789	2,261	(25)
OTHER SERVICES			
V. CIVIL DEFENCE	4,323	4,539	(169)
W. IRISH RED CROSS SOCIETY (GRANT-IN-AID)	821	821	-
X. COISTE AN ASGARD (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	<u>657</u>	<u>657</u>	=
Gross Total	730,545	711,019	(25,721)
<i>Deduct :-</i>			
Y. APPROPRIATIONS-IN-AID	<u>8,054</u>	<u>7,944</u>	<u>10,596</u>
Net Total	<u>722,491</u>	<u>703,075</u>	<u>(36,317)</u>
SURPLUS TO BE SURRENDERED	€19,416,485		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Stocks are valued at their most recent purchase price.

Military and Civil Defence equipment is depreciated using the straight line method with a residual value .

A detailed register is maintained of lands and buildings administered by the Department. However, as valuations for all of these properties are not available, they are not included in the Statement of Capital Assets (Note 4) .

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			703,075
Changes in Capital Assets			
Purchases Cash	(59,168)		
Depreciation	35,569		
Loss on Disposals	<u>1,509</u>	(22,090)	
Assets under Development			
Cash Payments (Note 5)		(26,162)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,490		
Increase in Stock	<u>(9,582)</u>	<u>(8,092)</u>	<u>(56,344)</u>
Direct Expenditure			646,731
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,286		
Notional Rents	<u>3,688</u>		<u>9,974</u>
Operating Cost			<u>656,705</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			361,651
Assets under Development (Note 5)			<u>9,850</u>
			371,501
Current Assets			
Stocks (Note 15)		105,266	
Prepayments ¹ :			
2002	28,614		
2003	<u>32,517</u>	61,131	
Accrued Income		10,621	
Other Debit Balances: Suspense ²		3,621	
PMG Balance and Cash	18,629		
Orders Outstanding	<u>(21,622)</u>	(2,993)	
Net Liability from the Exchequer (Note 6)		<u>916</u>	
Total Current Assets		<u>178,562</u>	
Less Current Liabilities			
Accrued Expenses		6,796	
Deferred Income		25	
Other Credit Balances:			
Suspense	121		
Payroll Deductions	575		
Due to State (Note 16)	<u>848</u>	<u>1,544</u>	
Total Current Liabilities		<u>8,365</u>	
Net Current Assets			<u>170,197</u>
Net Assets			<u>541,698</u>

Notes:

1. The total figure includes downpayments of €14.9m in 2002 and a further €18.4m in 2003 for trainer aircraft and €13.7m in 2002 for armoured personnel carriers.
2. Payroll, bank and other balances.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003¹

	Military Equipment ²	Civil Defence Equipment	Office/IT Equipment ³	Furniture and Fittings	Totals
	€000	€000	€000	€000	€000
Cost or Valuation as at 1 January 2003	489,019	9,929	15,888	18,218	533,054
Additions	55,767	1,136	3,629	416	60,948
Disposals	(1,305)	-	(477)	(1,379)	(3,161)
Gross Assets as at 31 December 2003	<u>543,481</u>	<u>11,065</u>	<u>19,040</u>	<u>17,255</u>	<u>590,841</u>
Accumulated Depreciation					
Opening Balance as at 1 January 2003	170,131	6,122	9,198	9,822	195,273
Depreciation for the year	30,935	949	3,323	362	35,569
Depreciation on Disposals	(566)	-	(433)	(653)	(1,652)
Cumulative Depreciation as at 31 December 2003	<u>200,500</u>	<u>7,071</u>	<u>12,088</u>	<u>9,531</u>	<u>229,190</u>
Net Assets as at 31 December 2003	<u>342,981</u>	<u>3,994</u>	<u>6,952</u>	<u>7,724</u>	<u>361,651</u>

Notes:

1. The Department of Defence administers land (approx. 20,300 acres) and buildings at 101 different locations, as well as 23 houses and 12 apartments outside of barracks which serve as married quarters. Most of these quarters are at present in the process of being sold to their occupants. As indicated in Note 1 land and buildings are not included in this statement.
2. Opening balances have been adjusted to reflect more accurate information.
3. The value of obsolete Military IT Equipment, which has been disposed of, has been excluded from the opening balances for Office/IT Equipment and accumulated depreciation.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In-house Computer Applications ¹	Construction Contracts ²	Totals
	€000	€000	€000
Amounts brought forward at 1 January 2003	468	25,423	25,891
Cash Payments for the Year	1,914	24,248	26,162
Transferred to Assets Register	(1,741)	(40,462)	(42,203)
Amounts carried forward at 31 December 2003	<u>641</u>	<u>9,209</u>	<u>9,850</u>

Notes:

1. Opening balance has been adjusted to reflect more accurate information.
2. Notional transfer to Assets Register. Land and Buildings are not shown in the Statement of Capital Assets.

6 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		19,416
Less: Exchequer Grant Undrawn		<u>(20,332)</u>
Net Liability from the Exchequer		<u>(916)</u>
Represented by:		
Debtors		
Net PMG position and cash	(2,993)	
Debit Balances: Suspense	<u>3,621</u>	628
Less: Creditors		
Due to State	(848)	
Credit Balances: Suspense and payroll deductions	<u>(696)</u>	<u>(1,544)</u>
		<u>(916)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Sales of Property

€
43,507,235

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	227	The saving is due to expenditure on travel services in connection with Ireland's Presidency of the EU being less than anticipated.
A.3.	(153)	The excess is due to greater than anticipated expenditure in a number of areas, including non-salary costs in respect of officers of the Department serving in Brussels.
A.5.	850	The saving is due to lower than anticipated costs associated with the Management Information Framework project and to the anticipated relocation of the Civil Defence Branch to Roscrea not having taken place in 2003.
A.7.	23	No consultancy requirements arose under this subhead in 2003.
C.	9,206	The saving is due mainly to the reduced number of personnel serving overseas during 2003 resulting in lower expenditure on overseas allowances.
E.	95	The saving is due to a reduction in the number of chaplains and in the requirement for substitute clergymen.
F.	2,278	The saving is due to the non-payment in 2003 of a "Benchmarking" increase for certain civilian employees and a reduction in overall staff numbers.
G.	(3,230)	The excess is due to the purchase of additional defensive equipment.
H.	(13,783)	An excess of €17.4m due to the purchase of an aircraft for ministerial transport and a downpayment for the supply of trainer aircraft was partly offset by savings on a number of items.
I.	(3,892)	The excess is due to the requirement to purchase additional spare parts and equipment for the UN mission in Liberia (UNMIL), and the early completion of a vehicle purchase programme.
K.	(3,101)	The excess is due mainly to increased accommodation and infrastructure costs associated with the deployment to UNMIL.
M.	(2,823)	The excess is due to equipment purchases for overseas peace support deployments.
N.	(2,248)	The excess is due mainly to the purchase of radio and communications equipment for the deployment to UNMIL.
O.	(1,162)	The excess is due to additional costs associated with the procurement of a training simulator.
P.	(520)	The excess is due mainly to increased shipment costs associated with overseas peace support operations and retrospective increases in certain travelling allowances.
Q.	(1,055)	The excess is due to the purchase of medical equipment and inoculations for the deployment to UNMIL and ambulance upgrades.
R.	(500)	The excess is due mainly to delays in completing the sale of two former army barracks which resulted in higher security costs.
S.	(113)	The excess is due mainly to increased costs associated with the purchase and lease of horses.
T.	26,574	Expenditure under this subhead is subject to a number of unpredictable variables, including the number of awards and settlements.
U.	528	This subhead covers a wide variety of miscellaneous expenses which are difficult to forecast accurately. The saving is due mainly to a reduced requirement for recruitment advertising in 2003, and lower costs for military entertainment than were budgeted for.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1 Receipts from United Nations in respect of overseas allowances, stores, etc.		1,500,000	2,946,481
2 Receipts from EU in respect of fishery protection costs		650,000	-
3 Receipts from banks in respect of cash escort services		2,857,000	2,856,911
4 Receipts from occupation of official quarters		200,000	167,162
5 Receipts from rations on repayment		1,200,000	790,332
6 Receipts from other issues on repayment		80,000	74,291
7 Receipts for barrack services		6,000	648
8 Receipts on discharge by purchase		80,000	74,823
9 Lands and premises :-			
(1) Rents, etc.	400,000		
(2) Sales	<u>146,000</u>	546,000	434,616
10 Sale of surplus stores		50,000	24,869
11 Refunds in respect of services of seconded personnel		60,000	95,707
12 Miscellaneous		<u>825,000</u>	<u>478,559</u>
Total		<u>8,054,000</u>	<u>7,944,399</u>

Explanation of Variations

- 1 Receipts from the United Nations are dependent on the payment of contributions by member countries and are therefore difficult to forecast.
- 2 Payments expected in 2003 under the EU Fishery Protection Programme were not received until 2004.
- 4 & 5 The shortfall is due to the retrospective implementation in 2003 of an exemption from the charges for rations and quarters in certain circumstances.
- 9 The shortfall is due to a number of minor property sales not progressing as quickly as expected.
- 10 The shortfall arose because the amount of obsolete military equipment available for sale was less than anticipated.
- 11 The surplus is due to higher than anticipated receipts in respect of personnel granted time-off for representative association business on a repayment basis.
- 12 Receipts under this heading are difficult to forecast because there are a number of variable factors involved.

10 COMMITMENTS

(A) Global Commitments

The global figure for commitments likely to arise in 2004 and subsequent years is estimated to be €87m. This includes €34m for the purchase, lease and modification of aircraft; €19m for the purchase of 25 armoured personnel carriers; €19m for other defensive equipment and €10m for a number of building projects.

(B) Multi-annual Capital Commitments

Expenditure in 2003 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2003:

	€
Expenditure	24,248,450
Commitments to be met in subsequent years	10,116,752

(C) Major Capital Projects

Expenditure was incurred on the following projects during 2003 where the total estimated cost of the individual project will exceed €6.35m. Particulars of these projects are as follows:-

Project	Cumulative Expenditure to 31/12/2002	Expenditure 2003	Subsequent Years
	€000	€000	€000
Vehicle Workshops, Curragh	8,885	734	-
Combat Support College, Curragh	7,578	181	-
Resurfacing of Runways	6,516	305	-

11 MATURED LIABILITIES

Mature Liabilities outstanding at year end amounted to €1,280,507.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	143,511	171	4	16,377
Overtime and extra attendance	1,211,586	637	46	21,694
Miscellaneous	<u>20,600</u>	2	-	10,300
Total extra remuneration	<u>1,375,697</u>			

Notes:

Certain individuals received extra remuneration in more than one category.

Amounts of €32,488 and €4,550 were received from Vote 1 and Vote 3 respectively by military officers for performing duties as Aides-de-Camp to the President and An Taoiseach.

13 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €1,065,000 is included in the Defence Estimate for 2004.

This account includes under Subhead T. expenditure of €14,636,752 arising from personal injury claims alleging loss of hearing and comprising compensation of €7,610,868 and plaintiffs' legal costs of €7,025,884 (about €4m of these legal costs relate to compensation paid prior to 2003). No provision is made for the settlement of 1,791 claims in respect of alleged loss of hearing and 776 other claims, 273 of which have been referred for attention to the State Claims Agency, outstanding at 31 December 2003.

This account includes the sums indicated below in respect of the remuneration and travel and subsistence costs, as appropriate, of military personnel working with various organisations:

<u>Organisation</u>	€
United Nations Missions	13,830,317
European Union Missions (E144/6/91)	1,539,122
Military Staffs (EU, PfP, EUMS etc.), Brussels	1,196,520
Organisation for Security and Co-operation in Europe (S4/11/58)	778,704
Permanent Mission of Ireland to the UN, New York.	79,406
Special Olympics World Summer Games Ireland 2003 (S4/17/65)	43,069
Directorate of Asylum Support Services, Department of Justice, Equality and Law Reform (S4/17/65)	8,705

This account includes the sum of €136,940 in respect of the remuneration of two military officers on loan to the Defence Forces Canteen Board (S4/30/40 and S4/11/58).

This account includes the sum of €175,488 in respect of the remuneration of three military officers seconded to the Representative Association of Commissioned Officers. Office accommodation and postal and telecommunications services were provided without repayment for the Association (S4/8/90 and S4/9/90).

This account includes the sum of €124,818 in respect of the remuneration of four military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of €68,568 in respect of office accommodation and postal and telecommunications services for the Association (S4/8/90 and S4/9/90).

This account includes the sum of €52,694 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association (S4/14/93).

This account includes the sum of €27,791 in respect of the remuneration of a civil servant seconded to the Civil and Public Service Union in the context of Partnership.

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S4/17/63).

Air Corps aircraft were provided without charge to other Government Departments and the Garda Síochána.

This account includes the full operating costs of the Garda fixed-wing aircraft and one helicopter, and the pilot costs only of the second Garda helicopter.

Air Corps aircraft were provided without charge to Health Boards for ambulance missions (S72/7/75).

Institutional and outpatient services were afforded to Defence Forces personnel and to the dependants of enlisted personnel in civilian hospitals without application of the statutory charge and in military hospitals without charge to Health Boards (S4/40/51 and S72/7/75).

In addition to the amount expended under Subhead A.1., the sum of €388,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

In addition to the amounts expended, the sum of €93,454 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance and allocated to the following subheads:

A.1.	€49,356
A.3.	€20,000
A.7.	€6,929
F.	€17,169.

This account includes an amount of €25,000 which was granted to Óglaigh Náisiúnta na hEireann Teoranta (ONET), formerly known as the Organisation of National Ex-Servicemen and Women.

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of €56,705 being written off (S4/11/62).

Twenty seven cases of damage to military vehicles resulted in the sum of €29,301 being written off (S4/11/62).

Ex-gratia payments totalling €35,700 were made to military personnel in 2003.

A total of €17,892 was spent on awards under the Scheme for the Recognition of Exceptional Performance (i.e. 4 individual awards ranging from €300 to €800 and 29 group awards ranging from €80 to €1,320).

14 NATIONAL LOTTERY FUNDING

Subhead	Description	€
X.	Coiste an Asgard (Grant-in-Aid)	657,000

15 STOCKS

Stocks at 31 December 2003 comprise:	€000
Military Stocks	104,586
Stationery, Manuals, etc.	555
IT Consumables, etc.	85
Civil Defence	<u>40</u>
	<u>105,266</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	374
Pay Related Social Insurance	182
Withholding Tax	222
Pension Contributions	<u>70</u>
	<u>848</u>

17 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller & Auditor General. The following actions have been taken or are planned to enhance the system of internal control.

The Department attaches great importance to staff training and development and allocates considerable resources to it. The well-developed and dedicated Training and Development Unit organises staff training based on the needs identified through the Performance Management and Development System (PMDS). Staff are also encouraged, particularly through the refund of fees scheme, to undertake courses in their own time and to obtain qualifications relevant to their specific employment area.

The Department maintains an ongoing programme of investment in state of the art computer hardware and software and the infrastructure necessary to provide full business support. IT security policy in relation to internal and external communications has been developed and implemented in accordance with best practice in the industry and is under constant review in association with an external security consultant.

The effectiveness of the Department's system of administrative and financial controls is kept under ongoing review through the Department's management structures, the outcome of audits and other examinations undertaken by the Internal Audit Section, and the input of the Audit Committee.

It is proposed by end-2004 to introduce a formal risk management system which will, as far as possible, be integrated into existing management processes.

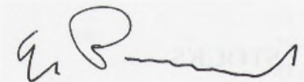
DAVID J. O' CALLAGHAN
Accounting Officer
DEPARTMENT OF DEFENCE
30 March, 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of Defence for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Cosanta le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaidh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ARMY PENSIONS BOARD			
A. SALARIES, WAGES AND ALLOWANCES	91	86	-
PENSIONS, ALLOWANCES, ETC.			
B. WOUND AND DISABILITY PENSIONS AND GRATUITIES, ETC.	6,888	6,102	-
C. ALLOWANCES AND GRATUITIES TO DEPENDANTS, ETC.	4,892	4,411	-
D. MILITARY SERVICE PENSIONS	25	21	-
E.1. DEFENCE FORCES (PENSIONS) SCHEMES	140,256	133,000	-
E.2. PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	350	292	-
F. COMPENSATION FOR DEATH OR PERSONAL INJURIES SUSTAINED BY MEMBERS OF THE LOCAL DEFENCE FORCE	30	38	-
G. SPECIAL ALLOWANCES UNDER THE ARMY PENSIONS ACTS TO PERSONS AWARDED MEDALS	50	53	-
H. MEDICAL APPLIANCES, TRAVELLING AND INCIDENTAL EXPENSES	87	72	-
I. SPECIAL COMPENSATION - UNITED NATIONS FORCE	230	2	-
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	150	143	-
K. FUNERAL GRANTS IN RESPECT OF DECEASED SPECIAL ALLOWANCE HOLDERS, MILITARY SERVICE PENSIONERS, CERTAIN DISABLEMENT PENSIONERS AND MEDAL HOLDERS	<u>20</u>	<u>10</u>	<u>-</u>
Gross Total	153,069	144,230	-
<i>Deduct :-</i>			
L. APPROPRIATIONS-IN-AID	<u>5,200</u>	<u>5,010</u>	<u>-</u>
Net Total	<u>147,869</u>	<u>139,220</u>	<u>-</u>
SURPLUS TO BE SURRENDERED	€8,648,582		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000
Net Outturn	139,220
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	<u>1,745</u>
Operating Cost	<u>140,965</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Current Assets			
Suspense		19	
PMG Balance and Cash	3,112		
Orders Outstanding	<u>(1,194)</u>	<u>1,918</u>	
Total Current Assets		<u>1,937</u>	
Less Current Liabilities			
Suspense		6	
Payroll Deductions		184	
Due to State (Note 8)		1,698	
Net Liability to the Exchequer (Note 3)		<u>49</u>	
Total Current Liabilities		<u>1,937</u>	
Net Assets			=

3 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		8,649
Less Exchequer Grant Undrawn		<u>(8,600)</u>
Net Liability to the Exchequer		<u>49</u>
Represented by:		
Debtors		
Net PMG position and cash	1,918	
Debit Balances: Suspense	<u>19</u>	1,937
Less: Creditors		
Due to State	(1,698)	
Credit Balances: Suspense and payroll deductions	<u>(190)</u>	<u>(1,888)</u>
		<u>49</u>

4 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of €46,437 was recovered from the United Nations in respect of benefits granted due to the death of a member of the Permanent Defence Force while serving with the United Nations Transitional Administration in East Timor.

Claims made in the period 1975 to 1979 and totalling €531,912 for reimbursement by the UN in respect of the disablement of members of the Permanent Defence Force who served with the United Nations Peacekeeping Force in Cyprus are not being pursued on the grounds that they are irrecoverable.

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

Sub-head	Less/(More) Than Provided €000	Explanation
B.	786	The saving is due to a smaller than expected number of new claims being processed to a conclusion.
C.	481	The reduction in the number of Veterans of the War of Independence and spouses of deceased Veterans in receipt of allowances was greater than allowed for in the estimate.
E.1.	7,256	The saving is due mainly to the number of retirements and discharges from the Permanent Defence Force in 2003 being less than anticipated.
E.2.	58	It is not possible to estimate accurately the extent to which payments in respect of transferred service of former members of the Permanent Defence Force will arise.
H.	15	The saving is due to expenditure on the supply and maintenance of surgical appliances being less than anticipated.
I.	228	It is not possible to estimate accurately expenditure in respect of special compensation due to U.N. service.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Contributions to Defence Forces Spouses' and Children's Pension Schemes	4,740,000	4,470,985
2 Contributions to Defence Forces Contributory (Main) Pensions Schemes	350,000	416,849
3 Recoveries of overpayments	30,000	33,133
4 Payments received in respect of transferred service	20,000	25,115
5 Miscellaneous	<u>60,000</u>	<u>63,429</u>
Total	<u>5,200,000</u>	<u>5,009,511</u>

Explanation of Variations

- The shortfall is due mainly to the lower than anticipated number of personnel who left the Permanent Defence Force on pension in 2003 with a consequential decrease in the amount of contributions deducted from retirement gratuities.
- The surplus is due to the underestimation of the number of contributors and the level of contributions.

7 MISCELLANEOUS ITEMS

73 cases of overpayment of pensions/allowances resulted in a gross loss of €39,559, of which €6,363 was recovered and €33,196 was written off (S4/11/62).

8 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	1,602
Pay Related Social Insurance	<u>96</u>
	<u>1,698</u>

9 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller & Auditor General. The following actions have been taken or are planned to enhance the system of internal control.

The Department attaches great importance to staff training and development and allocates considerable resources to it. The well-developed and dedicated Training and Development Unit organises staff training based on the needs identified through the Performance Management and Development System (PMDS). Staff are also encouraged, particularly through the refund of fees scheme, to undertake courses in their own time and to obtain qualifications relevant to their specific employment area.

The Department maintains an ongoing programme of investment in state of the art computer hardware and software and the infrastructure necessary to provide full business support. IT security policy in relation to internal and external communications has been developed and implemented in accordance with best practice in the industry and is under constant review in association with an external security consultant.

The effectiveness of the Department's system of administrative and financial controls is kept under ongoing review through the Department's management structures, the outcome of audits and other examinations undertaken by the Internal Audit Section, and the input of the Audit Committee.

It is proposed by end-2004 to introduce a formal risk management system which will, as far as possible, be integrated into existing management processes.

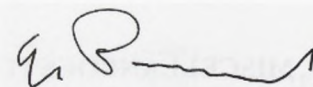
DAVID J. O'CALLAGHAN
Accounting Officer
Department of Defence
30 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence in respect of Army Pensions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Phinsin an Airm le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

FOREIGN AFFAIRS

Account of the sum expended, in the year ended 31st December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and for certain services administered by that Office, including grants-in-aid and for contributions to International Organisations.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	75,906	73,652	6
A.2. TRAVEL AND SUBSISTENCE	6,151	6,175	245
A.3. INCIDENTAL EXPENSES	4,638	4,078	71
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,592	4,327	341
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	22,523	22,825	(973)
A.6. OFFICE PREMISES EXPENSES	21,216	22,621	(555)
A.7. CONSULTANCY SERVICES	686	630	121
A.8. EU PRESIDENCY	12,000	10,708	(800)
OTHER SERVICES			
B. REPATRIATION AND MAINTENANCE OF DISTRESSED IRISH PERSONS ABROAD	26	19	-
C. SUPPORT FOR IRISH IMMIGRANT GROUPS	2,959	3,087	-
D. INFORMATION SERVICES	512	481	11
E. CONTRIBUTIONS TO BODIES IN IRELAND FOR THE FURTHERANCE OF INTERNATIONAL RELATIONS - (GRANTS-IN-AID)	147	147	-
F.1. NORTH-SOUTH AND ANGLO-IRISH CO-OPERATION	2,554	2,814	-
F.2. INTERNATIONAL FUND FOR IRELAND	175	175	-
F.3. THE PROGRAMME FOR PEACE AND RECONCILIATION	156	-	-
G. CULTURAL RELATIONS WITH OTHER COUNTRIES (GRANT-IN-AID)	700	695	-
H. IRISH-AMERICAN ECONOMIC ADVISORY BOARD	27	19	-
I. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	21,052	18,908	(4,474)
J. ACTIONS CONSEQUENT ON TITLE V OF THE TREATY ON EUROPEAN UNION	463	414	(30)
K. PRE-ACCESSION ASSISTANCE TO EU CANDIDATE COUNTRIES	2,600	2,369	-
L. ATLANTIC CORRIDOR PROJECT	170	170	-
M. COSTS IN CONNECTION WITH THE HOLDING OF REFERENDA	-	-	-
N. VOLUNTARY ACTIVITY SUPPORT	200	-	-
O. MILLENIUM PROJECTS	1,172	-	-
Gross Total	179,625	174,314	(6,037)
<i>Deduct :-</i>			
P. APPROPRIATIONS-IN-AID	800	1,665	-
Net Total	<u>178,825</u>	<u>172,649</u>	<u>(6,037)</u>
SURPLUS TO BE SURRENDERED	€ 6,176,173		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

- (a) The reporting period for the Department is the year ended 31st December 2003. However, Irish Diplomatic Missions, with the agreement of the Department of Finance, operate on a financial year of 1st October to September 30th.
- (b) The figures shown for closing accruals include accrued expenditure relating to the Department's headquarters at year end and the Irish Diplomatic Missions as at 30th September 2003.

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			172,649
Changes in Capital Assets			
Purchases Cash	(26,580)		
Disposals Cash	224		
Loss on Disposals	234		
Depreciation	<u>1,293</u>	(24,829)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(6,401)		
Increase in Stock	<u>(107)</u>	<u>(6,508)</u>	<u>(31,337)</u>
Direct Expenditure			141,312
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	19,197		
Notional Rents	<u>1,159</u>		<u>20,356</u>
Operating Cost			<u>161,668</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			83,169
Capital Assets under Development (Note 5)			19,541
Current Assets			
Stocks (Note 14)		1,299	
Prepayments		8,202	
Net Liability from the Exchequer (Note 6)		1,649	
Other Debit Balances:			
Mission Accounts	21,237		
Government Department Accounts	697		
Imprest and Personal Suspense Accounts	678		
Recoupable Expenditure	63		
Salary Related Suspense Accounts	933		
Other Suspense Accounts	<u>1,237</u>	<u>24,845</u>	
Total Current Assets		<u>35,995</u>	
Less Current Liabilities			
PMG Balance and Cash	7,742		
Orders Outstanding	<u>12,170</u>	19,912	
Accrued Expenses		2,165	
Due to State (Note 15)		3,861	
Foreign Salary Advances Suspense Accounts		1,201	
Other Suspense Accounts		<u>1,520</u>	
Total Current Liabilities		<u>28,659</u>	
Net Current Assets			<u>7,336</u>
Net Assets			<u>110,046</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	57,434	22,032	25,516	104,982
Additions	2,310	5,596	3,914	11,820
Disposals	-	(1,746)	(5)	(1,751)
Gross Assets at 31 December 2003	<u>59,744</u>	<u>25,882</u>	<u>29,425</u>	<u>115,051</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003	-	13,186	14,010	27,196
Depreciation for the year	-	3,783	2,196	5,979
Depreciation on Disposals	-	(1,288)	(5)	(1,293)
Cumulative Depreciation at 31 December 2003	-	<u>15,681</u>	<u>16,201</u>	<u>31,882</u>
Net Assets at 31 December 2003	<u>59,744</u>	<u>10,201</u>	<u>13,224</u>	<u>83,169</u>

Note: Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies 13 buildings within the State of which 1 is State-owned and 12 are leased.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	Automated Passport System €000
Amounts brought forward at 1 January 2003	4,725
Cash Payments for the year	<u>14,816</u>
Amounts carried forward at 31 December 2003	<u>19,541</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		6,176
Exchequer Grant Undrawn		<u>(7,825)</u>
Net Liability from the Exchequer		<u>(1,649)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		24,845
Creditors		
Due to State	(3,861)	
Credit Balances: Suspense	(2,721)	
Net PMG position and cash	<u>(19,912)</u>	<u>(26,494)</u>
		<u>(1,649)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Passports, Visas and Consular Services	<u>28,500,000</u>	<u>28,765,287</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	560	Savings were due in the main to the fact that fewer new vehicles were purchased for Missions in 2003.
A.4.	(735)	The excess was due to increased communication costs.
A.5.	(302)	The excess was mainly due to higher than anticipated costs arising in connection with the implementation of the new passport office system.
A.6.	(1,405)	The excess was due to the operating costs of our Missions abroad being greater than anticipated.
A.8.	1,292	Savings were achieved mainly as a result of delays in the appointment of additional staff to EU Presidency duties.
C.	(128)	This excess resulted from a payment which was authorised by the Department of Finance to the Federation of Irish Societies in Britain towards the cost of improved services to emigrant groups in the UK.
F.1.	(260)	The excess arose from meeting the shared costs of the Judge Cory enquiry.
F.3.	156	No expenditure arose under this heading in 2003. Expenditure will arise when the EU Commission has completed its administrative and budgetary procedures to wind up the two measures under this programme for which the Department has responsibility, i.e. cross border co-operation between public bodies, and cross border business and cultural linkages.
I.	2,144	The main expenditure under this heading was in respect of contributions (which are paid in US Dollar) to the UN. The savings which arose were mainly due to a strengthening in exchange rates between the Euro and the US Dollar.
K.	231	Savings under this heading arose due to the favourable exchange rate between the Euro and the US Dollar in which the largest payment (of almost 1 Million US Dollars to the Chernobyl shelter fund) was made.
N.	200	No expenditure was incurred in 2003 on Voluntary Activity Support. Responsibility for this scheme has now been transferred to the Department of Social and Family Affairs.
O.	1,172	The Government decided in 2002 to close the Millennium Office and to transfer outstanding projects to line Departments, as a result of which, responsibility for the Irish World Heritage project in Manchester was transferred to this Department. No funds were paid out in 2003 pending the putting in place of a full funding package by the group with responsibility for the project.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Repayment of Repatriation and Maintenance Advances	10,000	11,703
2. VAT refunds to Irish Missions abroad	480,000	806,483
3. Miscellaneous	<u>310,000</u>	<u>846,983</u>
	<u>800,000</u>	<u>1,665,169</u>

Explanation of Variations

1. It is difficult to predict with any certainty the receipts arising under this heading in the course of a year.
- 2 & 3 VAT refunds on purchases made by Irish Missions abroad and miscellaneous receipts were higher than anticipated.

10 COMMITMENTS

The estimated total figure for commitments is €15,839,305, which is inclusive of property rental payments abroad in 2003, and existing contracts with the Government Supplies Agency for the printing of payslips/cheques for salaries.

The figure also includes a contract in respect of the implementation of a new passport system.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	333,313	132	15	18,340
Overtime and extra attendance	1,666,872	677	75	26,696
Comcen Allowance	16,352	7	-	4,564
Miscellaneous	<u>346,188</u>	257	5	8,960
Total extra remuneration	<u>2,362,725</u>			

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

12 MISCELLANEOUS ITEMS

A total of €8,655 was paid to retired civil servants in receipt of civil service pensions whose services were employed on specialised tasks.

The Administrative Budget Agreement provides for the recognition of exceptional performance by staff. A total of €500,907 was paid in bonuses and merit pay awards in 2003 consisting of 76 individual and 4 group awards.

Merit awards were also paid to 35 staff for attendance on bank holidays to issue urgent passports and to 8 officers to mark their retirement during the year.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €2,808,000 is included in the estimate for 2004.

13 MISCELLANEOUS ACCOUNTS

	€	€
Repatriation Advances		
		182,342
Add	Balance outstanding 1st January 2003	
	Advances 2003 (Subhead B.)	<u>19,391</u>
		201,733
Less	Amounts written off	(29,195)
Less	Amounts Recovered (Subhead P.)	<u>(11,703)</u>
		<u>(40,898)</u>
	Balance Outstanding 31st December 2003	<u>160,835</u>

14 STOCKS

	€000
Stocks at 31 December 2003 comprise:	
Passport Booklets	1,023
Protocol Stocks	106
Stationery	38
Franking Machines	31
Visa Stickers	68
IT Consumables	<u>33</u>
	<u>1,299</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Passport and Consular Receipts	1,799
Income Tax	1,155
Pay Related Social Insurance	471
Pension Contributions	436
	<u>3861</u>

16 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls is being submitted to the Comptroller and Auditor General with the Appropriation Account for the year ended 31 December 2003. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security, and the ongoing review of the effectiveness of administrative and financial controls:

The Department uses the Performance Management and Development System (PMDS) for identifying staff training needs for financial management and accounting skills, and for organising or sourcing the required training. In addition, the training needs of managers and users of the recently installed financial management system are being provided on an ongoing basis.

The Department has initiated the process of implementing formal risk management throughout the organisation, aimed at the identification and management of the organisation’s key risks. The objective is to integrate risk management into the Department’s ongoing management process.

The Department continues to update its desktop computer hardware and software, networks, servers and systems at Headquarters and at Missions overseas. This infrastructure is managed and secured to current best practice.

Management is responsible for maintaining the system of internal controls and for its ongoing review and enhancement. Such reviews and enhancements take into account the findings and recommendations of Internal Audit, the Audit Committee, and the Office of the Comptroller and Auditor General.

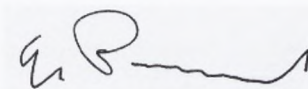
DERMOT GALLAGHER
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Gnóthaí Eachtracha le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

INTERNATIONAL CO-OPERATION

Account of the sum expended, in the year ended 31st December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance.

Service	Estimate Provision €000	Outturn €000	Closing Accruas €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	9,934	9,881	-
A.2. TRAVEL AND SUBSISTENCE	2,100	2,010	-
A.3. INCIDENTAL EXPENSES	3,261	2,254	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	965	1,741	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,525	944	-
A.6. OFFICE PREMISES EXPENSES	3,739	4,049	-
A.7. CONSULTANCY SERVICES	1,255	930	-
OTHER SERVICES			
B. PAYMENT TO GRANT-IN-AID FUND FOR BILATERAL AID AND OTHER AID (GRANT-IN-AID)	253,685	253,685	-
C. AGENCY FOR PERSONAL SERVICE OVERSEAS - (GRANT-IN-AID)	21,650	21,650	-
D. EMERGENCY HUMANITARIAN ASSISTANCE	23,022	23,003	-
E. PAYMENTS TO INTERNATIONAL FUNDS FOR THE BENEFIT OF DEVELOPING COUNTRIES	12,000	11,987	-
F. CONTRIBUTIONS TO UNITED NATIONS AND OTHER DEVELOPMENT AGENCIES	38,000	37,998	-
G. ASSISTANCE TO EASTERN EUROPE	<u>3,000</u>	<u>2,954</u>	-
Gross Total	374,136	373,086	-
<i>Deduct :-</i>			
H. APPROPRIATIONS-IN-AID	<u>127</u>	<u>427</u>	-
Net Total	<u>374,009</u>	<u>372,659</u>	-
SURPLUS TO BE SURRENDERED	€1,350,485		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			372,659
Changes in Capital Assets			
Purchases Cash		(2,807)	
Depreciation		<u>94</u>	(2,713)
Operating Cost			<u>369,946</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			6,256
Current Assets			
PMG Balance and cash	4,912		
Orders Outstanding	<u>(2,188)</u>	2,724	
Other Debit Balances		-	
Total Current Assets		<u>2,724</u>	
Less Current Liabilities			
Net Liability to the Exchequer (Note 4)		477	
Due to State (Note 9)		181	
Bilateral and Other Aid Fund (Grant-in-Aid)		1,499	
Other Credit Balances		<u>567</u>	
Total Current Liabilities		<u>2,724</u>	
Net Current Assets			-
Net Assets			<u>6,256</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Land and Buildings €000	Equipment €000	Office Equipment €000	Furniture and Fittings €000	Vehicles €000	Totals €000
Cost or Valuation at 1 January 2003	2,490	95	200	471	491	3,747
Additions	2,208	78	59	264	198	2,807
Gross Assets at 31 December 2003	<u>4,698</u>	<u>173</u>	<u>259</u>	<u>735</u>	<u>689</u>	<u>6,554</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2003	-	19	40	47	98	204
Depreciation for the year	-	16	12	26	40	94
Cumulative Depreciation at 31/12/03	-	<u>35</u>	<u>52</u>	<u>73</u>	<u>138</u>	<u>298</u>
Net Assets at 31 December 2003	<u>4,698</u>	<u>138</u>	<u>207</u>	<u>662</u>	<u>551</u>	<u>6,256</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		1,350
Exchequer Grant Undrawn		<u>(873)</u>
Net Liability to the Exchequer		<u>477</u>
Represented by:		
Debtors		
Net PMG position and cash	2,724	
Debit Balances: Suspense	-	2,724
Creditors		
Due to State	(181)	
Credit Balances: Suspense	<u>(2,066)</u>	<u>(2,247)</u>
		<u>477</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	1,007	Savings were generated on a number of fronts, including a reduction in capital expenditure on vehicles.
A.4.	(776)	Savings from other subheads within the Administrative Budget were allocated to this subhead in order to fund the cost of investment in a satellite communications system.
A.5.	581	Upgrades of office machinery and equipment were deferred to allow allocation of savings to subhead A4.
A.6.	(310)	Building programme in Mozambique completed ahead of schedule.
A.7.	325	Costs were lower than anticipated due to the postponement to 2004 of a number of consultancies.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Sale of Vehicles, Bank interest, VAT Refunds, etc.	127,000	427,482

Explanation of Variation

The surplus arose from higher than expected VAT refunds, Interest Received and refunds of unspent Bilateral Aid project grants. The amount of €427,482 is made up as follows :-

Bank Interest	125,925
VAT refunds	53,242
Proceeds from sale of assets	61,865
Grants refunded	156,188
Other	30,262

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

7 MISCELLANEOUS ITEMS

Expenditure - Subhead F. (Voluntary Contributions to UN Development Agencies)

	€000
United Nations Development Programme (UNDP)	10,000
United Nations Children's Fund (UNICEF)	8,015
United Nations High Commissioner for Refugees (UNHCR)	7,043
World Health Organisation (WHO) Programmes	3,558
United Nations Development Fund for Women (UNIFEM)	550
United Nations Population Fund	2,539
United Nations Volunteers	750
Office of the United Nations High Commissioner for Human Rights	2,539
UN ICT Task Force	150
UNCTAD/WAIPA	150
UN Industrial Development Organisation	272
International Trade Centre	200
International Labour Office	90
Organisation for Economic Co-operation and Development (OECD)	100
International Organisation for Migration	82
Least Developed Countries/Small Island Developing States	122
Office of High Representative for Least Developed Countries	100
UN International Drugs Control Programme	500
UN Environment Programme Trust Fund	1,000
World Trade Organisation - Trade Policy	109
Others - various	129
	<u>37,998</u>

8 MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account

Accounts of Receipts and Payments during year ended 31 December 2003

	€
Balance on January 1st 2003	1,588,834
Grant-in-Aid 2003	<u>253,685,000</u>
	255,273,834
Expenditure 2003	253,593,095
Balance on 31st December 2003	<u>1,680,739</u>
Represented by:	
Amounts due to State	181,324
Other Closing Balances	<u>1,499,415</u>
	<u>1,680,739</u>

9 DUE TO THE STATE

The amounts due to the State at 31 December 2003 consisted of:

	€000
Income Tax/PRSI	-
Superannuation	-
Professional Services Withholding Tax	103
Value Added Tax	<u>78</u>
	<u>181</u>

10 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the systems of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls :

The Department uses the Performance Management and Development System (PMDS) both for identifying staff training needs for financial management and accounting skills and for organising or sourcing the required training. In addition, the training needs of managers and support staff arising from ongoing improvements to the financial management system are met by the provision of training specific to their needs.

The Department has initiated the process of introducing formal risk management throughout the organisation, aimed at the identification and management of key risks. The objective is to integrate risk management into the Department's ongoing management process.

The Department continues to update its desktop computer hardware and software, networks, servers and systems at Headquarters and at Missions overseas. This infrastructure is managed and secured to current best practice.

The structures within the Department provide for ongoing review of the effectiveness of the Department's system of administrative and financial controls. Such reviews take account of the findings and recommendations of the Evaluation and Audit Unit, the Audit Committee and the Office of the Comptroller and Auditor General.

DERMOT GALLAGHER

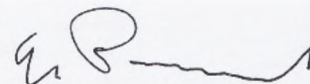
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs in respect of the Vote for International Co-operation. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá an Cuntas Leithreasa ar an Vóta do Chomhoibriú Idirnáisiúnta le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

SOCIAL AND FAMILY AFFAIRS

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Social and Family Affairs, for certain services administered by that Office, and for certain grants including a grant-in-aid.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	151,996			
<i>Supplementary</i>	<u>5,000</u>	156,996	156,613	-
A.2. TRAVEL AND SUBSISTENCE		3,515	3,513	100
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	7,956			
<i>Supplementary</i>	<u>(1,700)</u>	6,256	5,874	205
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	13,100			
<i>Supplementary</i>	<u>1,000</u>	14,100	14,633	(442)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	13,801			
<i>Supplementary</i>	<u>(1,400)</u>	12,401	11,009	(650)
A.6. OFFICE PREMISES EXPENSES				
<i>Original</i>	5,280			
<i>Supplementary</i>	<u>400</u>	5,680	5,992	212
A.7. CONSULTANCY SERVICES				
<i>Original</i>	9,276			
<i>Supplementary</i>	<u>(6,500)</u>	2,776	1,975	(101)
A.8. PAYMENTS FOR AGENCY SERVICES				
<i>Original</i>	55,543			
<i>Supplementary</i>	<u>(1,500)</u>	54,043	53,173	4,218
A.9. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REACH				
<i>Original</i>	8,061			
<i>Supplementary</i>	<u>(3,300)</u>	4,761	3,115	144
A.10. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - MODERNISATION OF THE CIVIL REGISTRATION SERVICE		1,020	975	-
SOCIAL ASSISTANCE				
B. OLD AGE PENSION (NON-CONTRIBUTORY)				
<i>Original</i>	569,800			
<i>Supplementary</i>	<u>(3,300)</u>	566,500	565,006	-
C. BLIND PENSION		14,900	14,816	-
D. CHILD BENEFIT				
<i>Original</i>	1,623,400			
<i>Supplementary</i>	<u>42,500</u>	1,665,900	1,666,530	-
E. UNEMPLOYMENT ASSISTANCE				
<i>Original</i>	599,600			
<i>Supplementary</i>	<u>(27,400)</u>	572,200	565,952	-
F. FARM ASSIST SCHEME		63,460	62,806	-
G. EMPLOYMENT SUPPORT SERVICES				
<i>Original</i>	144,120			
<i>Supplementary</i>	<u>(4,300)</u>	139,820	139,407	-
H. PRE-RETIREMENT ALLOWANCE				
<i>Original</i>	92,200			
<i>Supplementary</i>	<u>(2,500)</u>	89,700	89,077	-
I. ONE-PARENT FAMILY PAYMENT		666,500	660,586	-
J. WIDOWS', WIDOWERS' AND ORPHANS' (NON-CONTRIBUTORY) PENSIONS		127,490	122,639	-
K. SOCIAL ASSISTANCE AND OTHER ALLOWANCES		10,550	10,618	-

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
L. FAMILY INCOME SUPPLEMENT				
<i>Original</i>	47,600			
<i>Supplementary</i>	<u>(3,000)</u>	44,600	45,360	-
M. CARER'S ALLOWANCE				
<i>Original</i>	179,620			
<i>Supplementary</i>	<u>3,000</u>	182,620	183,273	-
N. SUPPLEMENTARY WELFARE ALLOWANCES				
<i>Original</i>	564,780			
<i>Supplementary</i>	<u>70,000</u>	634,780	631,238	-
O. DISABILITY ALLOWANCE				
<i>Original</i>	446,670			
<i>Supplementary</i>	<u>12,000</u>	458,670	463,608	-
P. FREE SCHEMES (ASSISTANCE)				
<i>Original</i>	175,480			
<i>Supplementary</i>	<u>8,000</u>	183,480	182,278	5,006
Q. MONEY ADVICE & BUDGETING SERVICE		9,867	9,405	81
R.1. FAMILY SUPPORT AGENCY		15,330	13,141	-
R.2. GRANTS FOR MARRIAGE AND FAMILY COUNSELLING SERVICES		450	417	-
R.3. GRANT FOR FAMILY RESOURCE CENTRES		1,220	2,425	-
S.1. GRANT TO THE COMBAT POVERTY AGENCY (GRANT-IN-AID)		5,304	5,304	-
S.2. EU COMMUNITY ACTION PROGRAMME TO COMBAT SOCIAL EXCLUSION 2002 - 2006		250	43	-
T.1. GRANT TO COMHAIRLE		16,061	16,061	-
T.2. GRANT TO COMHAIRLE - INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - OASIS PROJECT		950	950	-
U. MISCELLANEOUS SERVICES				
<i>Original</i>	13,779			
<i>Supplementary</i>	<u>(2,000)</u>	<u>11,779</u>	<u>9,421</u>	-
Gross Total				
<i>Original</i>	5,658,929			
<i>Supplementary</i>	<u>85,000</u>	5,743,929	5,717,233	8,773
Deduct :-				
V. APPROPRIATIONS-IN-AID		<u>131,040</u>	<u>133,649</u>	<u>13</u>
Net Total				
<i>Original</i>	5,527,889			
<i>Supplementary</i>	<u>85,000</u>	<u>5,612,889</u>	<u>5,583,584</u>	<u>8,760</u>
SURPLUS TO BE SURRENDERED		€29,305,424		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			5,583,584
Changes in Capital Assets			
Purchases Cash	(5,946)		
Depreciation	8,196		
Loss on Disposals	<u>31</u>	2,281	
Assets under Development			
Cash Payments		(893)	
Changes in Net Current Assets			
Increase in Closing Accruals	7,293		
Increase in Stock	<u>(14)</u>	<u>7,279</u>	<u>8,667</u>
Direct Expenditure			5,592,251
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	22,539		
Notional Rents	<u>14,559</u>		<u>37,098</u>
Operating Cost			<u>5,629,349</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			25,982
Assets under Development (Note 4)			<u>1,136</u>
			27,118
Current Assets			
Stocks (Note 12)		1,336	
Prepayments		8,352	
Accrued Income		13	
Other Debit Balances:			
Suspense	8,773		
Advances to OPW for office furniture and electrical work	220		
Advances to An Post for postage expenditure	1,192		
Other Recoupable Expenditure	<u>303</u>	10,488	
PMG Balance and Cash ¹	34,548		
Orders Outstanding	<u>(9,767)</u>	<u>24,781</u>	
Total Current Assets		<u>44,970</u>	
Current Liabilities			
Net Liability to the Exchequer (Note 5)		11,417	
Accrued Expenses		17,125	
Other Credit Balances:			
Due to the Social Insurance Fund in respect of Unemployment and Free Scheme Payments	14,558		
Due to State (Note 13)	6,944		
Payroll Deductions	1,835		
Suspense	<u>515</u>	<u>23,852</u>	
Total Current Liabilities		<u>52,394</u>	
Net Current Liabilities			<u>(7,424)</u>
Net Assets			<u>19,694</u>

Note 1: PMG balances plus balances held in suspense accounts e.g. An Post.

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	139,742	19,095	158,837
Additions	5,003	1,169	6,172
Disposals	(621)	(287)	(908)
Gross Assets at 31 December 2003	<u>144,124</u>	<u>19,977</u>	<u>164,101</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	119,221	11,579	130,800
Depreciation for the year	6,906	1,290	8,196
Depreciation on Disposals	(619)	(258)	(877)
Cumulative Depreciation at 31 December 2003	<u>125,508</u>	<u>12,611</u>	<u>138,119</u>
Net Assets at 31 December 2003	<u>18,616</u>	<u>7,366</u>	<u>25,982</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	In House Computer Applications €000
Amounts brought forward at 1 January 2003	515
Cash Payments for the Year ¹	893
Transferred to Asset Register	(272)
Amounts carried forward at 31 December 2003	<u>1,136</u>

Note 1: Cash payments do not include in-house developed software which is fully developed during the course of the year.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		29,305
Exchequer Grant Undrawn		<u>(17,888)</u>
Net Liability to the Exchequer		<u>11,417</u>
Represented by:		
Debtors		
Debit Balances: Suspense	10,488	
Net PMG position and cash	<u>24,781</u>	35,269
Creditors		
Due to State	(6,944)	
Credit Balances: Suspense	<u>(16,908)</u>	<u>(23,852)</u>
		<u>11,417</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money
Witness Expenses

€
67,328
6,716

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	801	The saving was mainly due to a slowdown in development within the Service Delivery Model, delays in invoicing a number of projects such as Internal Broker and Family Fora, the extension of the timeframe for finalising the HRMS project and resource issues from other subheads affecting the rate of A.7. spending. Additional savings were made due to the longer than planned timeframe involved in the tendering process.
A.9.	1,646	The consultancy element of this budget was intended mainly to complete the procurement process leading to the selection of Public Services Broker build partner and to commence actual building work. As this procurement took longer than anticipated the build process was deferred to 2004 and thus lead to an underspend on planned consultancy for the year.
R.1.	2,189	These variances were due mainly to the Family Support Agency being established later than expected.
R.2.	33	
R.3.	(1,205)	
S.2.	207	The uptake of projects under this programme was slower than expected.
U.	2,358	The saving was due mainly to expenditure on the school meals community programme and the Family Services Project being lower than expected.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recovery of administration expenses from the Social Insurance Fund	119,700,000	116,700,000
2. Recoveries of Social Assistance overpaid	6,100,000	8,740,220
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	3,300,000	5,632,153
4. Receipts under "Liability to Maintain Family" provisions in Part IX of the Social Welfare (Consolidation) Act, 1993	1,400,000	1,667,558
5. Miscellaneous	<u>540,000</u>	<u>909,578</u>
Total	<u>131,040,000</u>	<u>133,649,509</u>

Explanation of Variation

- 1 Administration costs less than anticipated.
- 2,3,4 & 5 Receipts under these headings cannot be accurately forecast.

9 COMMITMENTS

Commitments likely to materialise in subsequent years amount to €5,689,118.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	401,346	404	11	16,424
Overtime and extra attendance	3,655,156	2,774	103	27,512
Shift and roster allowances	327,630	52	26	10,820
Miscellaneous (Delegates Allowance)	<u>24,417</u>	19	-	-
Total extra remuneration	<u>4,408,549</u>			

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

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry forward from 2003 of savings of €7,000,000 is included in the estimates for 2004.

A total of €29,207 was spent on the Input scheme (DP6/84) with awards made to 45 officers.

A total of €109,136 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 66 individual awards ranging from €250 to €500 and 41 team awards ranging from €200 to €5,000.

Payments totalling €109,923 in respect of legal expenses and damages were made to two officers who sustained injuries while on Departmental property (E112/3/91).

Payments totalling €50,694 in respect of legal expenses and damages were made to an individual who sustained personal injury while on Departmental property (S73/21/80).

In addition to expenditure under Subhead A.1. Salaries, Wages & Allowances, A.2. Travel & Subsistence, A.3. Incidental Expenses, A.5. Office Machinery and Other Office Supplies and A.7. Consultancy Services, a sum of €633,773 was received from the Change Management Fund, Subhead M. of the Vote for the Minister for Finance.

An amount of €7,899,344 was received from Vote 44, Increases in Remuneration and Pensions, in settlement of the CA/Paperkeepers pay award (E107/8/91).

A sum of €69,362, being the balance of a 2002 allocation, was received from the Information Society Fund, Subhead Q. (2002) of the Vote for the Office of the Minister for Finance.

Ex-gratia payments totalling €830 were made in respect of Unemployment Assistance, Child Benefit and Old Age Pension.

A member of staff received €6,348 in respect of membership of the Legal Aid Board.

Equipment to the value of €4,824 was purchased from the Department of Community, Rural & Gaeltacht Affairs.

An amount of €7,144,564 advanced from a suspense account in respect of community development and social inclusion elements of the Peace Programme (transferred to the Department of Community, Rural and Gaeltacht Affairs on 10 July 2002), is pending receipt from the EU.

Recoveries of Assistance overpayments amounting to €8,740,220 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead V. In addition, recoveries amounting to €3,266,507 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2003 was as follows:

	€	€
Overpayments Outstanding at 1 January 2003	53,212,318	
Net Overpayments recorded in 2003	<u>28,510,217</u>	81,722,535
<i>Less:</i>		
Amounts recovered in 2003	12,006,727	
Amounts written off as irrecoverable	<u>4,577,986</u>	<u>16,584,713</u>
Overpayments outstanding at 31 December 2003		<u>65,137,822</u>

12 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery Supplies	1,311
IT Consumables	<u>25</u>
	<u>1,336</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€000
Income Tax	4,637
Notional Service	31
CSWOP Schemes	541
Pay Related Social Insurance	1,329
Interstat Value Added Tax	37
Withholding Tax	<u>369</u>
	<u>6,944</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December, 2003 has been submitted with these accounts to the Comptroller & Auditor General. The following actions have been taken or are planned to enhance the system of internal control:

Upgrading of Skills

As part of the Business Planning process and the Performance and Management Development System, jobholders and their managers agree, on an annual basis, the objectives of their jobs and the knowledge, skills and training required to perform them. Local management and the Department's Staff Development Unit source and organise the necessary training, including training in the management of public funds.

The Department operates a scheme of fee refunds in respect of certain courses of study. Enhanced fee refund arrangements are offered, inter alia, for courses of study leading to qualifications in the field of commerce, economics, public administration and accounting.

Training requirements in the financial and management information areas are being further considered in the context of the rollout of the Management Information Framework (MIF).

Risk Management

The Department has an Internal Audit function in place headed by a Professional Accountant. The work of Internal Audit is overseen by an Audit Committee which includes two external members.

A risk management approach is being adopted in the control of fraud and abuse of the social welfare system. Risk assessments have been carried out in nine scheme areas and action plans are being prepared on foot of those assessments.

A business information security unit is in place to promote and co-ordinate information security across the Department and to oversee the identification and management of risks associated specifically with the management of IT systems. The performance of this function will be reviewed in the context of the rollout of the wider risk management policy.

A wider risk management policy is also being developed and a risk management unit is being established. The objective is to ensure that all risks are identified and managed and that risk management is embedded into the Department's ongoing business planning processes.

Information and Communications Technology Security

The Department relies upon the extensive use of ICT to support its operations. ICT is deployed nationwide with a variety of client devices supported by centrally managed servers across a wide area network which is connected to the Internet. Security is applied to every aspect of this environment.

The business information security unit, referred to above, promotes and co-ordinates information security across the Department. The unit's primary objective is to ensure that the Department's business information is used in a secure environment by security-conscious staff. The operational aspects of security are managed within the IS Services area of the Department's IS Division, which contributes to and implements appropriate policies.

The overall security of the ICT system has been managed to date as close as possible to best practice. The business information security unit will be involved in a continuous enhancement process to ensure that all ICT systems and processes are constantly compared with best information security practice and maintained to the highest standard achievable.

On-Going Review of Effectiveness of Administrative and Financial Controls

An evaluation of the Department's internal financial controls undertaken in the second half of 2003 concluded that the control environment is, in general, adequate and effective; that it could benefit from certain ongoing enhancements; and that levels of compliance need to be reviewed on a regular basis. Managers were subsequently asked to complete a self-assessment questionnaire, drawn up by the Internal Audit Unit, in relation to their levels of compliance with the internal financial control environment, the results of which are currently being examined. These initiatives, together with the progression of issues raised by internal and external audit, the Audit Committee, line management and others, ensure that the Department's system of administrative and financial control is subject to ongoing review and enhancement.

In addition to those already outlined, ongoing initiatives include:

- re-development of Debt Management and Overpayments systems;
- continuous enhancement of documented procedures and procedures manuals;
- wider use of modules within the Oracle Financials System;
- enhancement of financial reconciliation systems;
- upgrading and further development of computerised HR systems.

JOHN HYNES

Accounting Officer

DEPARTMENT OF SOCIAL AND FAMILY AFFAIRS

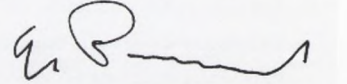
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Social and Family Affairs. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003. Attention is drawn to Chapter 13 of the report for 2003 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtaire Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Oifig an Aire Gnóthaí Sóisialacha le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaiochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaiochta agus an Ard-Reachtaire Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003. Tugtar aird ar Chaibidil 13 de mo thuarascáil le haghaidh 2003 arna ullmhú agamsa de bhun Alt 3 den Acht.

JOHN PURCELL
Ard-Reachtaire Cuntas agus Ciste
13 Meán Fómhair 2004

NATIONAL GALLERY

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the National Gallery, including grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	3,954	3,852	-
A.2. TRAVEL AND SUBSISTENCE	60	54	1
A.3. INCIDENTAL EXPENSES	1,338	1,292	(13)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	140	137	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	575	347	(33)
A.6. OFFICE PREMISES EXPENSES	737	953	54
A.7. CONSULTANCY SERVICES	111	151	4
OTHER SERVICES			
B. GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION	1,152	1,152	6
C. NATIONAL GALLERY JESUIT FELLOWSHIP (GRANT-IN-AID)	38	38	-
D. NATIONAL GALLERY DEVELOPMENT PROJECT	<u>332</u>	<u>332</u>	-
Gross Total	8,437	8,308	20
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>1</u>	<u>2</u>	-
Net Total	<u>8,436</u>	<u>8,306</u>	<u>20</u>
SURPLUS TO BE SURRENDERED	€129,865		

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

NOTES

1 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			8,306
Changes in Capital Assets			
Purchases Cash	(306)		
Depreciation	<u>254</u>	(52)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(403)	
Decrease in Stock		<u>5</u>	<u>(450)</u>
Direct Expenditure			7,856
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>684</u>
Operating Cost			<u>8,540</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 3)			826
Current Assets			
Stocks (Note 9)		19	
Prepayments		105	
PMG Balance and Cash	1,791		
Orders Outstanding	<u>(436)</u>	1,355	
Net Liability from the Exchequer (Note 4)		<u>733</u>	
Total Current Assets		<u>2,212</u>	
Current Liabilities			
Accrued Expenses		125	
Other Credit Balances:			
Grant-in-Aid Fund for Acquisitions and Conservation (Note 8)	1,946		
National Gallery Jesuit Fellowship Grant-in-Aid Fund (Note 8)	<u>142</u>	<u>2,088</u>	
Total Current Liabilities		<u>2,213</u>	
Net Current Liabilities			<u>(1)</u>
Net Assets			<u>825</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003	1,287	673	1,960
Additions	177	127	304
Disposals	-	-	-
Gross Assets at 31 December 2003	<u>1,464</u>	<u>800</u>	<u>2,264</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2003	932	251	1,183
Depreciation for the year	183	72	255
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2003	<u>1,115</u>	<u>323</u>	<u>1,438</u>
Net Assets at 31 December 2003	<u>349</u>	<u>477</u>	<u>826</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		130
Exchequer Grant Undrawn		<u>(863)</u>
Net Liability from the Exchequer		<u>(733)</u>
Represented by:		
Debtors		
Net PMG position and cash		1,355
Creditors		
Grant-in-Aid Fund for Acquisitions and Conservation	(1,946)	
National Gallery Jesuit Fellowship Grant-in-Aid Fund	<u>(142)</u>	<u>(2,088)</u>
		<u>(733)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	102	This saving arose because 2003 was accounted for on a 52 week basis.
A.2.	6	Travel and subsistence was less than anticipated.
A.3.	46	Savings arose as expenditure on Carriage of Pictures was lower than anticipated.
A.5.	228	Savings arose as expenditure on IT and office equipment was lower than anticipated.
A.6.	(216)	This excess is due to the increased cost of utilities and maintenance charges in the Millennium Wing.
A.7.	(40)	Expenditure on consultancy services was higher than expected.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Miscellaneous Receipts	<u>1,000</u>	<u>2,425</u>

Explanation of Variation

This variance is due to the re-issue of a cheque originally issued in 2002 but was cancelled and re-issued in 2003.

7 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	3,135	1	-	-
Overtime and extra attendance	463,758	94	22	18,651
Shift and roster allowances	<u>357,377</u>	86	4	6,465
Total extra remuneration	<u>824,270</u>			

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

8 MISCELLANEOUS ACCOUNTS

Grant-in-Aid Fund for Acquisitions and Conservation

	Purchase and Repair of Pictures €	Conservation of Works of Art €	Purchase of Books and Journals €	Totals €
Balance at 1 January 2003	1,145,103	53,843	34,524	1,233,470
Grant-in-Aid 2003 (Subhead B.)	1,050,000	52,000	50,000	1,152,000
Expenditure 2003	<u>(359,755)</u>	<u>(39,956)</u>	<u>(39,574)</u>	<u>(439,285)</u>
Balance at 31 December 2003	<u>1,835,348</u>	<u>65,887</u>	<u>44,950</u>	<u>1,946,185</u>

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

Balance at 1 January 2003	104,407
Grant-in-Aid 2003 (Subhead C.)	38,000
Expenditure 2003	-
Balance at 31 December 2003	<u>142,407</u>

9 STOCKS

Stocks at 31 December 2003 comprise:	€000
Stationery	2
IT Consumables	13
Cleaning Materials	<u>4</u>
	<u>19</u>

10 ENHANCING INTERNAL CONTROL

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

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

The Gallery has commenced a formal Risk Management process, by identifying the most significant risks and developing action plans to manage them effectively. This will be an ongoing process.

The Gallery has developed and installed an up to date information and communications technology infrastructure in order to secure and manage its information requirements.

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

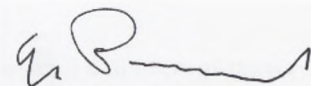
RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY
5 April 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the National Gallery. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an nGhaileraí Náisiúnta na hÉireann le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

AN ROINN GNÓTHAÍ POBAIL, TUAITHE AGUS GAELTACHTA

Cuntas ar an tsuim a caitheadh, sa bhliain dar críoch 31 Nollaig 2003, i gcomparáid leis an tsuim a deonadh, le haghaidh thuarastail agus chostais Oifig an Aire Gnóthaí Pobail, Tuaithe agus Gaeltachta, agus le haghaidh seirbhísí áirithe atá faoi riaradh na hOifige sin, lena n-áirítear deontais áirithe agus ildeontais-i-gcabhair.

Seirbhís	Soláthar don		Caitheachas €000	Fabhrúithe Deiridh €000
	€000	Mheastachán €000		
RIARACHÁN (ADMINISTRATION)				
A.1. TUARASTAIL, PÁ AGUS LIÚNTAIS		10,264	10,212	-
A.2. COSTAIS TAISTIL AGUS COTHAITHE		1,194	679	11
A.3. COSTAIS THEAGMHASACHA		1,317	1,214	24
A.4. SEIRBHÍSÍ POIST AGUS TEILEACHUMARSÁIDE		509	392	31
A.5. FEARAIS AGUS SOLÁTHAIRTÍ OIFIGE		2,050	1,320	(48)
A.6. COSTAIS ÁITREABH OIFIGE		1,556	582	99
A.7. SEIRBHÍSÍ COMHAIRLEOIREACHTA		768	688	-
A.8. TOGRAÍ LEICTREONACH AN RIALTAIS		500	-	-
AN GHAEILGE AGUS AN GHAEILTACHT				
B. ÍOCAÍOCHT LEIS AN FORAS TEANGA		12,416	13,614	-
C. ÍOCAÍOCHT LE CISTE NA GAELIGE (CRANNCHUR NÁISIÚNTA)		2,400	2,325	31
D. TITHE GAELTACHTA - DEONTAIS FAOI ACHTANNA NA dTITHE (GAELTACHT) 1929 GO 2001		4,000	4,395	175
E. SCÉIMEANNA FEABHSÚCHÁIN SA GHAEILTACHT		10,294	11,950	618
F. SCÉIMEANNA CULTÚRTHA AGUS SÓISIALTA		6,605	6,582	31
G. OIFIG EORPACH DO THEANGACHA NEAMHFHORLEATHANA		51	50	-
H.1. ÚDARÁS NA GAELTACHTA - CAITEACHAS REATHA		8,720	8,720	-
H.2. ÚDARÁS NA GAELTACHTA - DEONTAIS DO THIONSCAIL AGUS CAITEACHAS CAIPITIL AR FHOIRGNIMH		24,000	24,000	-
H.3. ÚDARÁS NA GAELTACHTA - TOGHCHÁN		1	-	-
I. OILEÁIN		8,479	6,707	1,381
GNÓTHAÍ POBAIL (COMMUNITY AFFAIRS)				
J. GRANTS FOR COMMUNITY AND VOLUNTARY SERVICE (MAINLY NATIONAL LOTTERY FUNDED)		30,090	28,424	38
K.1. LOCAL DEVELOPMENT/SOCIAL INCLUSION MEASURES		44,662	44,962	-
K.2. DRUGS INITIATIVE		16,159	16,408	31
K.3. PROGRAMME FOR PEACE AND RECONCILIATION		11,187	11,054	-
L. YOUTH SERVICES AND FACILITIES		15,877	20,053	-
M. GRANT TO WATERWAYS IRELAND				
	<i>Original</i>	30,494		
	<i>Supplementary</i>	(1,499)	28,995	22,293

Seirbhís		Soláthar don Mheastachán	Caiteachas	Fabhrúithe Deiridh
GNÓTHAÍ TUAITHE (RURAL AFFAIRS)	€000	€000	€000	€000
N.1. WESTERN DEVELOPMENT COMMISSION (GRANT-IN-AID FOR GENERAL EXPENSES)		1,385	1,385	-
N.2. WESTERN INVESTMENT FUND (GRANT-IN-AID)				
<i>Original</i>	2,013			
<i>Supplementary</i>	<u>1,500</u>	3,513	3,513	-
O.1. RURAL DEVELOPMENT SCHEMES		10,956	11,186	574
O.2. LEADER, INTERREG AND PEACE PROGRAMME		13,873	10,787	165
O.3. CEANTAIR LAGA ARD-RIACHTANAIS (CLÁR)		9,517	8,612	865
P. INFORMATION SOCIETY - COMMUNITY INITIATIVE		700	1,063	-
Q. TRAINING CO-ORDINATION		<u>24</u>	<u>24</u>	-
An Mór-Iomlán				
<i>Original</i>	282,061			
<i>Supplementary</i>	<u>1</u>	282,062	273,194	4,026
<i>Deduct :-</i>				
R. APPROPRIATIONS-IN-AID		<u>15,120</u>	<u>7,159</u>	<u>13</u>
An Glan-Iomlán				
<i>Original</i>	266,941			
<i>Supplementary</i>	<u>1</u>	<u>266,942</u>	<u>266,035</u>	<u>4,013</u>
MÉID CRUINN LE TABHAIRT SUAS		€906,515		

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

Asset Depreciation Policy

Software is depreciated at 10% per annum.

2 OPERATING COST STATEMENT FOR 2003

	€000	€000	€000
Net Outturn			266,035
Changes in Capital Assets			
Purchases Cash	(660)		
Disposals Cash	10		
Depreciation	429		
Loss on Disposals	<u>2</u>	(219)	
Assets under Development			
Cash Payments		(608)	
Changes in Net Current Assets			
Increase in Closing Accruals	4,728		
Increase in Stock	<u>(3)</u>	<u>4,725</u>	<u>3,898</u>
Direct Expenditure			269,933
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,370		
Notional Rents	<u>545</u>		<u>4,915</u>
Operating Cost			<u>274,848</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2003

	€000	€000	€000
Capital Assets (Note 4)			1,519
Assets under Development (Note 5)			<u>672</u> 2,191
Current Assets			
Stocks (Note 15)		10	
Prepayments		138	
Accrued Income		13	
Other Debit Balances:			
Suspense		16,562	
Net Liability from the Exchequer (Note 6)		<u>737</u>	
Total Current Assets		<u>17,460</u>	
Current Liabilities			
Accrued Expenses		4,164	
Other Credit Balances:			
Due to State (Note 16)	177		
Suspense	<u>175</u>	352	
PMG Balance and Cash	6,424		
Orders Outstanding	<u>10,523</u>	<u>16,947</u>	
Total Current Liabilities		<u>21,463</u>	
Net Current Liabilities			<u>(4,003)</u>
Net Liabilities			<u>(1,812)</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2003

	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2003 ¹	58	1,906	194	2,158
Additions	-	647	13	660
Disposals	-	<u>(37)</u>	-	<u>(37)</u>
Gross Assets at 31 December 2003	<u>58</u>	<u>2,516</u>	<u>207</u>	<u>2,781</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2003 ¹	38	767	53	858
Depreciation for the year	6	403	20	429
Depreciation on Disposals	-	<u>(25)</u>	-	<u>(25)</u>
Cumulative Depreciation at 31 December 2003	<u>44</u>	<u>1,145</u>	<u>73</u>	<u>1,262</u>
Net Assets at 31 December 2003	<u>14</u>	<u>1,371</u>	<u>134</u>	<u>1,519</u>

Note:

1. These figures have been adjusted relative to the closing balance in the 2002 Appropriation Account following a review of Office Equipment.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2003

	Development of IT Projects	€000
Amounts brought forward at 1 January 2003		64
Cash Payments for the Year		<u>608</u>
Amounts carried forward at 31 December 2003		<u>672</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000	€000
Surplus to be surrendered		907
Exchequer Grant Undrawn		<u>(1,644)</u>
Net Liability from the Exchequer		<u>(737)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		16,562
Creditors		
Due to State	(177)	
Net PMG position and cash	(16,947)	
Credit Balances: Suspense	<u>(175)</u>	<u>(17,299)</u>
		<u>(737)</u>

7 MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	515	Because of the settling down of the newly established Department, travelling occurred at a lower rate during the period.
A.5.	730	The underspend arose from the need to prepare an IT Strategy for the new Department. Also the MIF schedule was set back by the change in Departmental responsibilities and there was a delay in the delivery of the Gaeltacht Client Database.
A.6.	974	This saving arose because the refurbishment of the Department Headquarters in Mespil Road commenced later in the year than expected.
A.8.	500	The saving here was largely due to the need to prepare an IT Strategy for the new Department and to a delay in the completion of the Gaeltacht Client Database.
B.	(1,198)	Rinneadh cinneadh i rith na bliana an soláthar do An Foras Teanga a mhéadú go dtí an leibheál a bhí ann i 2002.
D.	(395)	Bhí níos mó éilimh ar dheontais ná mar a bhíothas ag súil leis. Mar go nglactar le hiarratais ó iarrthóirí cáilithe faoi Achtanna na dTithe (Gaeltacht) 1929 – 2001 bíonn sé deacair a mheas go cruinn cén éileamh a bheidh ar an scéim in aon bhliain.
E.	(1,656)	De bharr na dea-aimsire, i measc rudaí eile, bhí dul chun cinn níos mó leis na cláracha oibre a bhí aontaithe ag an Roinn leis na húdaráis áitiúla ná mar a bhí tuartha.
H.3.	1	Níor fritheadh billí i ndáil le toghchán an Údaráis i 1999 ó na húdaráis áitiúla.
I.	1,772	Níor éirigh leis na húdaráis áitiúla oibreacha caipitil a chur i gcrích de réir sceidil ar chúiseanna éagsúla, m.sh., cúrsaí taoide, deacrachtaí i ndáil le conraitheoirí a fháil, etc.
J.	1,666	The variation was due to reduced administrative spending on intermediary agencies, as well as delays in securing premises and recruiting staff for new Community Development Projects.
L.	(4,176)	In the light of the Government's commitment to address the problem of drugs misuse, it was decided to prioritise spending on the Young Peoples Facilities and Services Fund.
M.	6,702	Waterways Ireland's underspend was primarily caused by the suspension of the institutions in the North, delays in recruitment, planning delays on capital projects and the deferral of the commencement of the main administrative buildings.
O.2.	3,086	Savings arose under INTERREG Ireland/Northern Ireland and the Programme for Peace and Reconciliation due to delays in the process for the selection of projects.
O.3.	905	The extension of the CLÁR programme to further areas of the country, coupled with new programme measures, made it difficult to accurately forecast the financial requirement.
P.	(363)	Additional funding was necessary for the completion of projects under the Information Society Community Initiative.

8 LEITHRIS-I-gCABHAIR (Appropriations-in-Aid)

	Mar a Measadh €	Mar a Fuarthas €
1 Miscellaneous receipts	52,000	990,031
2 Programme for Peace and Reconciliation	2,000,000	1,862,000
3 LEADER, INTERREG and Peace Programme	7,000,000	2,136,987
4 Rural Development Schemes	6,000,000	2,118,912
5 Western Development Commission	28,000	26,170
6 Dormant Accounts	<u>40,000</u>	<u>25,376</u>
An tIomlán	<u>15,120,000</u>	<u>7,159,476</u>

Míniú

- The main cause of the variation was a receipt from Waterways Ireland, which came to account in January 2003. This was on foot of an adjusting payment by the Northern Ireland Department of Culture, Arts and Leisure arising from the reconciliation of the Waterways Ireland 2002 Accounts.
- The total receipt from the EU was broadly in line with the original estimate.
- The shortfall principally arose due to delays in the receipt from the EU of payments arising from claims in respect of the LEADER programmes.
- The shortfall in receipts arose due to delays in receipts from the EU of payments arising from claims in respect of the Area Based Rural Development Scheme.
- The deficit is accounted for by staff vacancies that occurred during 2003.
- It was estimated that the costs incurred by the Dormant Accounts Disbursements Board from its establishment in June 2002 to the establishment of the Dormant Accounts Fund in April 2003 (following which costs would be met from the Fund itself) would be in the region of €40,000. The actual expenses of the Board for the relevant period totalled €25,376.

9 COMMITMENTS**(A) Global Commitments**

The figure for non-capital commitments likely to arise in 2004 and subsequent years is estimated to be €14,444,669.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2003 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2003.

Expenditure in 2003	€ 31,541,166
Commitments to be met in subsequent years	65,236,402

(C) Major Capital Projects

Expenditure was incurred on one project during 2003 where the total estimated cost of the project will exceed €6.5 million. Particulars of the project are:

Project	Cumulative Expenditure to 31/12/2002 €	Expenditure 2003 €	Subsequent Years €
Development of piers on Inishturk and Clare Islands	-	249,000	11,700,000

10 MATURED LIABILITIES UNDISCHARGED AT YEAR END

The total amount of matured liabilities undischarged at 31 December 2003 was €2,903,808.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	123,708	59	5	15,84
Overtime and extra attendance	57,390	44	2	12,20
Miscellaneous	68,601	89	3	9,00
Total extra remuneration	<u>249,699</u>			

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

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €870,000 is included in the Estimate for 2004.

Two retired civil servants in receipt of civil service pensions were re-engaged at a total cost of €9,497.

A total of €19,315 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 40 individual awards ranging from €340 to €800 and 6 team awards ranging from €400 to €800.

A sum of €58,625 was received from the Change Management Fund, Subhead M. of the Vote of the Department of Finance, in respect of the Management Information Framework project.

An amount of €9,559 was received from the Change Management Fund, Subhead M. of the Vote of the Department of Finance, in respect of the Performance Management and Development System.

A sum of €51,442 was paid out of Subhead A.1. to fund the CA Paperkeeper Equal Pay Claim.

13 EU FUNDING

The outturns for Subheads H.2., K.3., O.1. and O.2. include expenditure in respect of activities co-financed from EU funds.

14 NATIONAL LOTTERY FUNDING

Subhead	€000
C. Íocaíocht le Ciste na Gaeilge	2,325
J. Grants for Community and Voluntary Services	28,216
	<u>30,541</u>

Fó-mhírcheann C - Íocaíocht as Ciste na Gaeilge le heagraíochtaí a fuair €6,350 nó níos mó

	€
An Taibhdhearc, An tSráid Láir, Co. na Gaillimhe	322,240
Baile Átha Cliath le Gaeilge, 46 Sráid Chill Dara, Baile Átha Cliath 2	10,285
Bord na Leabhar Gaeilge, Ráth Cairn, Co. na Mí	922,240
Coiste Logainmneacha, An tÁras, Paráid na Díge, Corcaigh	50,790
Comhaltas Ceoltóirí Éireann, Baile na Manach, Co. Átha Cliath	524,000
Cúrsa Teangacha Ceilteacha, Ollscoil Wisconsin, PO Box 413, Milwaukee, WI 53201 USA	17,194
Féile Phan-Cheilteach, Rose Inn Street, Cill Chainnaigh, Co. Chill Chainnaigh	12,000
Gaelachas Teo, Gleann Maghair, Co. Chorcaí	11,500
Gael-Taca, Scoil Neasáin, Port Uí Shúilleabháin, Corcaigh	39,930
Gaillimh le Gaeilge, 46 Sráid Chill Dara, Baile Átha Cliath 2	87,438
Iomairt Cholm Cille	271,627
Spleodar, Na Fabhraí Maola Thiar, Bearna, Co. na Gaillimhe	7,618
Tiobraid Árann ag Labhairt, Bothar na Eaglaise, An tAonach, Co. Thiobraid Árann	20,960
Tionscnamh Foclóra, Acadamh Ríoga na hÉireann, 19 Sráid an Dhásúin, Baile Átha Cliath 2.	20,000

Subhead J - Grants for Community and Voluntary Service Organisations which received amounts of €6,350 or more

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Access 2000, 74 Manor Street, Co. Waterford	72,800
Access 2000, 86 North Main Street, Wexford	92,000
ACCORD, Columba Centre, Maynooth, Co. Kildare	25,500
Achill CDP, Coracle Teo, Achill, South Westport, Co. Mayo	28,800
Action Inishowen, Millbrae, Carndonagh, Inishowen, Co. Donegal	93,600
Active Retirement Association, Malahide, Co. Dublin	10,000
Age Action Limerick, Rehabilitation Unit, St. Camillus Hospital, Shelbourne Road, Co. Limerick	14,544
Áit na nDaoine CDP, 2 Grange Close, Muirhevnamor, Dundalk, Co. Louth	157,448
AMEN, St. Anne's Resource Centre, Railway Street, Navan, Co. Meath	17,500
An Cosán/Shanty, Kiltalown Village Centre, Fortunestown Road, Jobstown, Tallaght, Dublin 24	76,020
An Siol CDP, 19 Manor Street, Dublin 7	111,983
Aontas CFG, 22 Earlsfort Terrace, Dublin 2	71,500
Arts - Blum Drum (Arts Specialist Support Agency), The Outreach Centre, Clonshaugh Drive, Priorswood, Dublin 17	88,830
Asylum Seekers Group Ireland, Ballintemple, Castlegar, Co. Galway	8,000
Athleague Community Alert, Main Street, Athleague, Co. Roscommon	9,428
Athy CDP, Woodstock Street, Athy, Co. Kildare	68,000
Athy Travellers Club, Mount St Mary's, Athy, Co. Kildare	7,500
Atlantic View CDP, Tir Conaill Street, Ballyshannon, Co. Donegal	86,300
Bagenalstown Family Resource Centre, Chestnut Court, Royal Oak Road, Bagenalstown, Co. Carlow	10,370
Baldoyle Family Resource Services Ltd., 1 Seapoint Ave, Baldoyle, Dublin 13	12,300
Balladams/Ballylinan Development Group, The Library, Luggacurren, Stradbally, Co. Laois	15,000
Ballinasloe Community Resource Ltd, St Grellan's Terrace, Ballinasloe, Co. Galway	11,500
Ballinroad ICA, Mapstown, Dungarvan, Co. Waterford	7,600
Ballybane Mervue CDP, Ballybane Community Resource Centre, Ballybane, Galway City	107,216
Ballybeg CDP, Project Office, Ballybeg, Co. Waterford	113,167
Ballyfermot Home Help Ltd, Unit 4, Iceland Buildings, Le Fanu Road, Ballyfermot, Dublin 10	58,910
Ballyfermot Travellers Action Project, St Matthew's Parish Centre, Blackditch Road, Ballyfermot, Dublin 10	71,788
Ballyhaunis Community Council Ltd, Ballinphuill, Ballyhaunis, Co. Mayo	10,000
Ballyjamesduff Community Alert, Ballyjamesduff, Co. Cavan	9,660
Ballymun Community Action Programme Ltd, c/o Axis Centre, Main Street, Ballymun, Dublin 9	107,400
Ballymun Community Law Centre, 34 Shangan Road, Ballymun, Dublin 9	17,500
Ballymun Concrete News, Ballymun Partnership, Ballymun, Dublin 11	6,365
Ballymun Men's Centre, Liftshaft 4, Shangan Road, Dublin 9	77,533
Ballyphehane/Togher, Community Resource Centre & Creche, Lower Friars Walk, Co. Cork	112,554

Ballywaltrim Community Centre, 71 Elgin Heights, Bray, Co. Wicklow	45,000
Barnada Community Centre Committee, Tullinagluie, Tourlestrane, Co. Sligo	11,250
Bantry and District CDP, Community Resource Centre, Glengarriff Road, Bantry, Co. Cork	102,600
Banteer, Lyre & Districts Community Alert, Inchidaly, Banteer, Co. Cork	7,120
Bawnogue Women's CFG, Bawnogue Youth & Community Centre, Bawnogue Road, Clondalkin, Dublin 22	39,270
Beacon of Light, 4 Collinstown Grove, Neilstown, Clondalkin, Dublin 22	7,000
Bedford Row Family Project, Lower Bedford Row, Co. Limerick	10,000
Bere Island CDP, Community Centre, Bere Island, Co. Cork	80,980
Birrr Neighbourhood Watch, Cinnaodh, Burkes Hill, Birr, Co. Offaly	8,552
Blackrock Neighbourhood Watch, Castle Road, Blackrock, Co. Cork	17,000
Blakestown CDP, Blakestown Resource Centre, Blakestown Way, Dublin 15	100,000
Blanchardstown Travellers, Parslickstown House, Ladyswell Road, Mulhuddart, Dublin 15	83,900
Blanchardstown Centre for the Unemployed, 12a Corduff Shopping Centre, Blanchardstown, Dublin 15	10,000
Blayney Blades CFG, Parish Centre, Castleblayney, Co. Monaghan	95,730
Bluebell CDP, 70 Bluebell Road, Bluebell, Dublin 12	40,400
Bodywhys, P.O. Box 105, Blackrock, Co. Dublin	23,500
Bosnian CDP, 40 Pearse Street, Dublin 2	111,520
Bray Travellers Development Network, 33 Florence Road, Bray, Co. Wicklow	74,700
Breaking Through Ltd, Unit 2, Westside Centre, 51 Main Street, Leixlip	33,000
Broadford Community Alert Association, Broadford, Co. Limerick	11,480
Burncourt Community Council, Burncourt, Cahir, Co. Tipperary	10,600
Business in the Community Ireland, 32 Lower O'Connell Street, Dublin 1	17,500
Buttevant Community Alert, Ballybeg, Buttevant, Co. Cork	7,110
CAFE Ireland, 10-11 Earl Street South, Dublin 8	50,000
Caheragh Community Association, Tooreen, Skibbereen, Co. Cork	7,730
Caherciveen Community Resource Centre, Church Street, Caherciveen, Co. Kerry	7,000
Caillan Community Network, Poulacapple, Callan, Co. Carlow	7,000
Campmill Communities, Cappaduff, Mountshannon, Co. Clare	23,500
Cara Phort Family Resource Centre, Ballynacarey, Harbour Street, Mullingar, Co. Westmeath	7,000
Caring for Carers, Abbey Arcade, Abbey Street, Ennis, Co. Clare	56,496
Carmichael Centre, Carmichael House, North Brunswick Street, Dublin 7	153,617
Carnew Community Care, Gorey Road, Carnew, Co. Wicklow	7,600
Carrick on Suir Voluntary Housing Association Ltd, Pill Road, Carrick on Suir, Co. Tipperary	7,200
Carrigallen Community Care Council, Carrigallen, Co. Leitrim	21,088
Castlefin Social Services, Castlefin, Lifford, Co. Donegal	7,000
Community Project Navan, Claremont Stadium, Commons Ground, Navan, Co. Meath	30,130
CDP Newsletter (Moyross), Community Enterprise Centre, Moyross, Co. Limerick	93,500
Ceifin Centre, Town Hall, Shannon, Co. Clare	60,000
Céim ar Céim-Moyross Probation Project, Shannon Development Units, Knockalisheen Road, Moyross, Co. Limerick	10,000
Charleville Sheltered Housing Limited, Tower House, Church View, Charleville, Co. Cork	10,000
Cherry Orchard Equine Centre, Cherry Orchard, Dublin 10	35,300
Children in Hospital, Carmichael Centre, Coleraine House, Coleraine Street, Dublin 7	10,000
Children's Rights, 13 Harcourt Street, Dublin 2	23,500
Clare Island CDP, Clare Island, Co. Mayo	96,400
Clare Women's Network, Clonroad Business Park, Ennis, Co. Clare	61,800
Claremorris Women's Network, Social Services Centre, Dalton St, Claremorris, Co. Mayo	16,883
Clonad Community Centre, Doogue, Clonad, Portlaoise, Co. Laois	8,000
Clonakilty Travellers CFG, 8 Park Road, Clonakilty, Co. Cork	45,703
Clonakilty Neighbourhood Watch, 27 Casement Park, Clonakilty, Co. Cork	9,100
Clonaslee Community Alert, Clonaslee, Co. Laois	6,500
Clondalkin Travellers CDP, c/o Sports & Leisure Centre, Nangor Road, Clondalkin, Dublin 22	107,488
Clondalkin Women's Network, Unit 3, Westward House, Main Street, Clondalkin, Dublin 22	129,400
Clondalkin/Rathcool/Lucan Home Help, Rowlagh Health Centre, Clondalkin, Dublin 22	18,234
Cloughleigh Residents Development Group, 35 Gordon Drive, Ennis, Co. Clare	14,400
Cobh Family Resource Centre, Cloyne Terrace, Cobh, Co. Cork	6,500
Coill Dubh & District Community Alert, 40 Coill Dubh, Naas, Co. Kildare	6,500
Coisde Forbartha Tóin Re Gaoith, Tonragee, Achill, Co. Mayo	13,500
Coiste na nIarchimí, Dominick Court, 41 Lower Dominick Street, Dublin 1	136,010
Comhdháil Náisiúnta na Gaeilge, 46 Sr. Chill Dara, Baile Atha Cliath 2	31,500
Community & Family Training Agency, Axis Centre, Main Street, Ballymun, Dublin 9	117,000
Community Action Network, 24 Gardiner Place, Dublin 1	259,914
Community Connections, Killycarney, Blacklion, Co. Cavan	101,000
Community of Lough Arrow Social Project (CLASP), Gleann Community Centre, Drumnacool, Co. Sligo	101,000
Community Technical Aid, 101 Railway Street, Dublin 1	126,700

Conference of Religious in Ireland (CORI), Justice Office, Bloomfield Avenue, Dublin 4	75,000
Congress Information & Opportunity Centre, Inch, Co. Clare	10,000
Connemara Community Radio, Letterfrack, Co. Galway	66,157
Convoy Community Alert, Convoy, Lifford, Co. Donegal	16,000
Coolock Darndale Home Help Service, Coolock Health Centre, Cromcastle Road, Kilmore, Coolock, Dublin 17	120,100
Corbawn & Area Neighbourhood Watch, 10 Corbawn Court, Shankhill, Dublin 18	300,000
Corduff Community Development Project Ltd., Blackcourt Road, Blanchardstown, Dublin 15	90,220
Cork Centre for Independent Living Ltd, 20 Commons Road, Co. Cork	7,500
Cork Social and Health CFG, 4 Carriglee, Western Road, Co. Cork	56,480
Cork Traveller Visibility Group, 11 Comeragh Park, The Glen, Co. Cork	91,220
Cosgallen/East Mayo CDP, The Enterprise Centre, Airport Road, Charlestown, Co. Mayo	81,958
Crosscare, The Red House, Clonliffe College, Drumcondra, Dublin 3	30,000
Crosscare Community Education Programme, 66 Inchicore Road, Kilmainham, Dublin 8	9,000
Cuan Aire Resource Centre, Patrick Street, Castlerea, Co. Roscommon	7,000
Cumann na nDaoine, 10 North Main Street, Youghal, Co. Cork	62,100
Darndale/Belcamp CDP, c/o Village Centre, Darndale, Dublin 17	134,650
Denn Community Alert, Denmore, Carrickaboy, Co. Cavan	14,300
Disability Equality Specialist Support Agency Unit, Fumbally Court, Fumbally Lane, Dublin 8	161,500
Disability Federation, Fumbally Court, Fumbally Lane, Dublin 8	20,000
Dóchas for Women CFG, Old Station House, North Road, Co. Monaghan	96,610
Donabate/Portrane Senior Citizens, 'Annolville', The Burrow, Portrane, Co. Dublin	9,879
Donegal Travellers, Pine Hill Industrial Estate, The Mountain Top, Letterkenny, Co. Donegal	88,100
Donegal Women's Network, 10 Donegal Street, Ballybofey, Co. Donegal	87,900
Donegal Youth, 26 Celtic Apartments, Pearse Road, Letterkenny, Co. Donegal	10,000
Doneraile Community Alert, Ballyellis, Buttevant, Co. Cork	6,470
Doras Bui, Parents Alone Resource Centre (PARC), Bunratty Drive, Coolock, Dublin 17	30,100
Douglas Neighbourhood Watch, Douglas Garda Station, Douglas, Co. Cork	11,100
Draiocht, An Tobar, Elm Court, Kiltalown, Tallaght, Dublin 24	295,233
Drimoleague Community Alert Association, Drimoleague, Co. Cork	7,238
Drogheda Community Services Centre, 57 Fair St, Drogheda, Co. Louth	6,600
Drogheda Resource Centre, 7 North Quay, Drogheda, Co. Louth	14,000
Drogheda Youth, Youthwork Centre, Westgate, Drogheda, Co. Louth	30,000
Dromcollogher Community Alert, Church St, Drumcollogher, Co. Limerick	7,127
Drumlane Community Alert, Milltown, Belturbet, Co. Cavan	6,840
Drumlin Carrickmacross, Farney Workhouse, Shercock Road, Carrickmacross, Co. Monaghan	91,838
Duagh Family Centre, Duagh Family & Community Resource Centre, Duagh, Listowel, Co. Kerry	10,000
Dublin Aids Alliance, 53 Parnell Square, Dublin 1	7,500
Dublin City Wide Drugs Crisis Campaign, SSA, 175 North Strand Road, Dublin 1	155,657
Dún Laoghaire Neighbourhood Watch, c/o Garda Station, Corrig Ave, Dún Laoghaire, Co. Dublin	10,200
Dundalk Cross Border Centre for Community Development, Dundalk Institute of Technology, Dundalk, Co. Louth	640,000
Dungarvan Community Project, Dungarvan Youth Club, Rinnasilogue, Dungarvan, Co. Waterford	85,300
Dunrath Regional Support Agency, Dún Laoghaire Enterprise Centre, George's Place, Dún Laoghaire, Co. Dublin	158,788
Dyslexia Association of Ireland, Suffolk Chambers, 1 Suffolk Street, Dublin 2	20,500
East Clare Community Project Ltd, Derg House, Connaught Road, Scarriff, Co. Clare	37,300
Energy Action Limited, IDA Centre, Unit 14, Newmarket, Dublin 8	35,000
Ennis CDP, Unit 2, Mill House, Mill Road, Ennis, Co. Clare	85,450
Enniscorthy Community Services Council, Athenaeum, Enniscorthy, Co. Wexford	10,200
Erris CDP, 4 Church Street, Belmullet, Co. Mayo	44,867
Exchange House Travellers Service, 42 James Street, Dublin 8	10,000
FAB Coolcotts CDP, Unit 2, Neighbourhood Shopping Centre, Coolcotts, Co. Wexford	97,500
Family Resource Centre, St. Michael's House, c/o 70 St Michael's Estate, Inchicore, Dublin 8	40,936
Farranree CDP, 98 Knockpogue Avenue, Farranree, Co. Cork	100,200
Federation of Active Retirement Associations, Shamrock Chambers, 1-2 Eustace Street, Dublin 2	15,000
Fermoy Geriatrics Association, Cluain Dara, Duntahane, Fermoy, Co. Cork	8,280
Fermoy Young Mothers Group, Community Resource Centre, 42 McCurtain Street, Fermoy, Co. Cork	13,405
Ferns Development Association, Tower View, Ferns, Co. Wexford	6,500
Fingal ICTU Centre for the Unemployed, 7 Main Street, Finglas, Dublin 11	7,100
Finglas South CDP, St. Helena's Resource Centre, St. Helena's Road, Finglas South, Dublin 11	77,842
Forum CDP, Ellis Hall, Letterfrack, Co. Galway	205,800
Fr Lar Redmond Community Centre, 146 Keeper Road, Drimnagh, Dublin 12	8,000
Framework Regional Support Agency, 30 O'Connell St., Co. Waterford	416,959
Free Legal Advice, 13 Dorset Street Lower, Dublin 1	23,500
Galbally Community Council Ltd, Ardrohan, Galbally, Co. Limerick	7,146
Galway Contact, 189 Corrib Park, Co. Galway	15,812

Galway Travellers CDP, 78 Prospect Hill, Co. Galway	202,83
Geashill Association for Rural Development, Raheenbeg, Geashill, Co. Offaly	24,70
Greater Blanchardstown CDP, Parslickstown House, Ladyswell Road, Mulhuddart, Dublin 15	146,80
Gurranbraher / Churchfield Development Group, 75 Templeacre Avenue, Gurranbraher, Co. Cork	21,00
Harmony CDP, Garden Vale, Athlone, Co. Westmeath	83,33
Harold's Cross Adult Learning Group, Our Lady's Hospice, Harold's Cross, Dublin 6	6,50
Holywell Trust, Old Laghey Road, Ardeskin, Co. Donegal	265,00
Huntstown Family Resource Centre Ltd, t/a Huntstown Community Centre, Huntstown Way, Dublin 15	51,20
Inchicore CDP Co. Ltd, 197 Tyrconnell Road, Inchicore, Dublin 8	37,30
Inchicore Home Help Service Ltd, Unit 4, Iceland Buidlings, Le Fanu Road, Ballyfermot, Dublin 10	12,10
Independent Mothers Project, c/o Waterford Women's Centre, 74 Manor Street, Co. Waterford	31,40
Inishbofin Development Company, The Community Centre, Inishbofin, Co. Galway	101,88
Inishturk Community Council, Inishturk Island, Co. Galway	100,00
Inner City Renewal Group CDP, 57 Amiens Street, Dublin 1	120,30
Integrating Ireland, 10 Upper Camden Street, Dublin 2	22,00
Interaction Project, Blackheath Drive, Clontarf, Dublin 3	87,50
Irish Association of Supported Employed, c/o Brothers of Charity Services, Fáilte House, John Paul Centre, Ballybane	35,00
Irish Autism, 23 Summerfield Meadows, Blanchardstown, Dublin 15	25,00
Irish Council for Social Housing, 50 Merrion Square East, Dublin 2	23,00
Irish Countrywoman's Association, 58 Merrion Road, Ballsbridge, Dublin 4	17,50
Irish Deaf Society, 30 Blessington Street, Dublin 7	43,75
Irish National Widows Association, 12 Upper Ormond Quay, Dublin 7	12,00
Irish National Widows Association, Araby House, 8 North Richmond Street, Dublin 1	27,50
Irish Rural Link, Moate Business Park, Clara Road, Moate, Co. Westmeath	27,50
Irish Senior Citizen's Parliament, 90 Fairview Strand, Dublin 1	63,50
Irish Wheelchair Association (Athy), Woodstock North, Athy, Co. Kildare	8,50
Jobstown CDP, 49 Bawnlea Ave., Jobstown, Tallaght, Dublin 24	96,50
Kerry Network of People with Disabilities CFG, James Street, Tralee, Co. Kerry	40,00
Kerry Travellers CDP, 10a Pembroke Street, Tralee, Co. Kerry	110,05
Kilbarrack CDP, Swan's Nest Road, Kilbarrack, Dublin 5	89,00
Kilcommon Activity Group for the Elderly, Glenamoy, Ballina, Co. Mayo	7,00
Kilkelly/Glann Community Alert, Knockbrack, Kilkelly, Co. Mayo	7,80
Kilmore West CDP, St. Luke's Resource Centre, Kilbarron Pk., Kilmore West, Dublin 5	87,00
Kilcross Residents and Development Association, 2 Kilcross Grove, Sandyford, Dublin 18	8,00
Kilrossanty Community Alert, Kilrossanty, Leamybrien, Co. Waterford	9,00
Kiltimagh and District CDP, Main St., Kiltimagh, Co. Mayo	107,00
Kings Island Community Care, 6 Island Road, Assumpta Park, Limerick, Co. Limerick	9,00
Knockanrawley CDP, Knockanrawley Resource Centre, Knockanrawley, Co. Tipperary	164,33
Laragh & Glendalough Community Alert, Glenmacnass, Glendalough, Co. Wicklow	8,00
Larchville Lisduggan CDP, The Parish Rooms, Larchville, Co. Waterford	93,73
Le Chéile CDP, The Redeemer Family Resource Centre, Cedarwood Park, Dundalk, Co. Louth	85,00
Letterkenny CDP, 2 Errigal Road, Letterkenny, Co. Donegal	98,00
Lifford/Clonleigh CDP, Croaghan Heights, Lifford, Co. Donegal	136,15
Limerick Adult Basic Education, c/o 7 Green Fields, Ros Brien, Co. Limerick	44,00
Limerick Senior Citizens Club, Garda Club, Sexton Street, Co. Limerick	134,55
Limerick Travellers CDP, 34A John's Street, Co. Limerick	89,00
Link - Cherry Orchard CDP, Orchard Community Centre, Cherry Orchard Grove, Cherry Orchard, Dublin 10	133,62
Listry Community Council Ltd, Boulinimish, Beaufort, Co. Kerry	10,00
Little Bray CDP, New Ard Chualann, Upper Dargle Road, Bray, Co. Wicklow	104,20
Lone Parents Network, C/o Fettercairn Community Centre, Kilcarrig Avenue, Fettercairn, Tallaght, Dublin 24	16,67
Lough Allen Community Development Project Ltd, Resource Centre, Drumkeeran, Co. Leitrim	101,85
Loughboy Area Resource Centre (LARC), Bishop Birch Training Institute, Nuncio Road, Co. Kilkenny	175,18
Louisburgh CDP, The Pastoral Centre, Long Street, Louisburgh, Co. Mayo	157,40
Lourdes Youth & Community, c/o Lourdes Day Care Centre, Lower Sean McDermot Street, Dublin 1	102,90
Lower Crumlin Community and Youth Project, Unit 1, Goldstone Court, Clogher Road, Crumlin, Dublin 12	12,00
Macra na Feirme, Irish Farm Centre, Bluebell, Dublin 12	15,00
MACRO CDP, 1 Green Street, Dublin 7	119,81
Mahon CDP, Unit 7, Community Resource Centre, Avenue de Rennes, Mahon, Co. Cork	115,80
Maigh Eo Teic Community Training Centre, c/o Carey Walsh Buildings, Newport, Co. Mayo	10,00
Markiewicz CDP, 205 Decies Road, Ballyfermot, Dublin 10	68,00
Matt Talbot CDP, Rear of Assumption Church, Kylemore Road, Ballyfermot, Dublin 10	100,00
Maudabawn Community Alert, Lisaderg, Cootehill, Co. Cavan	72,40
Mayfield Community Adult Learning Project, Community Resource Centre, Old Youghal Rd., Mayfield, Co. Cork	16,50

Mayfield Integration, Community Resource Centre, Old Youghal Road, Mayfield, Co. Cork	147,590
Mayfield Neighbourhood Watch, 52 Boyne Crescent, Mayfield, Co. Cork	13,730
Meath Youth Federation, 14 Ludlow Street, Navan, Co. Meath	10,000
Meitheal, 35 Exchequer Street, Dublin 2	290,920
Men's Development Network, c/o South East Men's Network Ltd., 30 O'Connell Street, Co. Waterford	76,000
Mental Health Ireland, Mensana House, 6 Adelaide Street, Dún Laoghaire, Co. Dublin	22,500
Mid-West Support Agency, Unit 1, Ashbourne Business Park, Dock Road, Co. Limerick	348,889
Midlands Regional Support Agency Ltd, 2 Garden Vale, Athlone, Co. Westmeath	163,892
Midlands Region Youth, Gleeson Street, Gardenvale, Athlone, Co. Westmeath	10,000
Millennium Family Resource Centre, Glengoole, Thurles, Co. Tipperary	16,700
Moneenroe Community Council Ltd, Upper Clonee, Crettyard, Co. Kilkenny	9,500
Monivea Community Alert Group, Monivea, Athenry, Co. Mayo	20,324
Mountwood Fitzgerald CDP, 71/73 Maple House, Mounttown, Dún Laoghaire, Co. Dublin	150,791
Moynalty Community Alert, Corbogy, Moynalty, Kells, Co. Meath	6,900
Moyross CDP, Community Enterprise Centre, Moyross, Co. Limerick	98,400
Muintir na Tíre, Canon Hayes House, Tipperary Town, Co. Tipperary	23,500
Mulranny Western Holdings, Mulranny, Co. Mayo	9,500
Naas Residents Forum Ltd, 34 Ashgrove Ave, Naas, Co. Kildare	16,420
NAMHI, 5 Fitzwilliam Place, Dublin 2	20,000
National Collective of Community Based Women's Networks, c/o Aontas, 2nd Floor, 83 - 87 Main Street, Ranelagh	23,500
National Federation of Voluntary Bodies, Oranmore Business Park, Oranmore, Co. Galway	23,500
National Association of Boards, St. Lasarian's School, Dublin Road, Co. Carlow	36,500
National Association of Travellers Centres, Unit 1, Nestor's Complex, Monksland Retail Park, Athlone	17,500
National Association of Building Co-operatives, 50 Merrion Square East, Dublin 2	23,500
NCCRI Refugee Support, Unit SSA, 20 Harcourt Street, Dublin 2	54,172
National Rehab Care, Roslyn Park, Beach Road, Sandymount, Dublin 4	23,500
National Traveller Women's Forum, First Floor, Unit 4, Tuam Road Centre, Tuam Rd., Co. Galway	103,350
National Women's Council of Ireland, 16-20 South Cumberland Street, Dublin 2	35,000
National Youth Council of Ireland, 3 Montague Street, Dublin 2	20,000
Navan Community Development Project, Clarendon Stadium, Commons Road, Navan, Co. Meath	36,520
Navan Travellers Workshop Ltd., PO Box 28, Fairgreen, Navan, Co. Meath	7,000
Neighbourhood Watch Greystones, Ashgrove, Kindlestown, Greystones, Co. Wicklow	129,798
Neurological Alliance of Ireland, Carmichael Centre for Voluntary Groups, Coleraine House, Coleraine Street, Dublin 7	21,150
New Ross Community Project, 48 South Street, New Ross, Co. Wexford	82,544
Nexus Europe Ltd, Fumbally Court, Fumbally Lane, Dublin 8	36,469
Nobber & District Action Group, Morgallion, Nobber, Co. Meath	10,000
North Clondalkin CDP, Christy Melia House, 24 Neilstown Park, Clondalkin, Dublin 22	109,400
North Leitrim Women's Resource Centre, c/o Bee Park Resource Centre, Manorhamilton, Co. Leitrim	89,100
North Louth Branch Alzheimer Society, 'The Birches', Alzheimer Day Centre, Priorland Road, Dundalk, Co. Louth	9,000
North Wall Women's Centre, Lower Sherriff Street, Dublin 1	71,849
Northside Community Enterprises, Sunbeam Business Park, Mallow Road, Co. Cork	27,870
Northside Travellers CDP, 52 Moatview Avenue, Coolock, Dublin 19	63,092
Northwest Inner City Women's Network, 19 Manor St., Dublin 7	77,450
O'Malley Park Family Resource Centre, 267/268 Avondale Court, O'Malley Park, Southill, Co. Limerick	6,750
Omeath District Development Company Limited, Dolmen Centre, Omeath, Co. Louth	10,570
Open Door CDP, Meeting Point, Unit 6, Tullow Rd., Shopping Centre, Co. Carlow	71,558
Our Lady of Lourdes CDP, 49 Clarina Court, Ballinacurra Weston, Co. Limerick	97,500
Parents Alone Resource Centre (PARC) CDP, Bunratty Drive, Coolock, Dublin 17	75,000
Parents Alone, Parents Alone Support Services (PASS), 3a Main St, Finglas Village, Dublin 11	83,000
Parish of Inver Community Alert, Inver, Co. Donegal	9,000
Parkside CDP, 32-33 St. Patrick's Estate, Ballina, Co. Mayo	111,783
Partners in Mission, 24 Northbrook Road, Dublin 6	161,500
Pavee Point Travellers Centre, 46 North Great Charles Street, Dublin 1	160,967
Piece Project, 12 Snowdrop Walk, Darndale, Dublin 17	29,183
Pléaráca Teo CDP, Ionad Fiontair Ros Muc, Ros Muc, Conamara, Co. na Gaillimhe	101,500
Pobail ar Aire, Gort a Choirce, Leitir Ceanainn, Co. Dhún na nGall	6,740
Pobal Eascarragh Teo, Pobal Support Agency, Abbey Moat House, Abbey Street, Naas, Co. Kildare.	250,625
Pobail Le Chéile CDP Teoranta, Gort a Choirce, Leitir Ceanainn, Co. Dhún na nGall	83,820
Priorswood CDP, Clonshaugh Drive, Priorswood, Dublin 17	126,400
Project West CDP, Unit 2, Barry Shopping Centre, Barry Rd., Finglas, Dublin 11	96,433
Protestant Aid, Upper Leeson Street, Dublin 4	63,500
Quarryvale CDP, 46 Greenfort Drive, Quarryvale, Clondalkin, Dublin 22	111,751
Quigley's Point Community Centre Ltd, Cooley, Merville, Co. Donegal	20,000

Rape Crisis Network, The Halls, Quay Street, Co. Galway	37500
Rath Mhuire Resource Centre and Dolmen Fáilte Services, Rath Mhuire Resource Centre, Granard, Co. Longford	10900
Rathdrum Senior Citizens, Ballyteige, Rathdrum, Co. Wicklow	8320
Rialto Community Network Limited, 568 South Circular Road, Rialto, Dublin 8	97900
Ringsend Action Project CDP, Regal House, 28 Fitzwilliam St., Ringsend, Dublin 4	122360
Ronanstown Women's CDP, 43 Collinstown Grove, Clondalkin, Dublin 22	138505
Roscommon Women's Network, Dún Maeve Centre, Strokestown, Co. Roscommon	7095
Rosemount Community Development Group, Rosemount Court, Dundrum, Dublin 14	9800
Rowlagh CFG, Áras Rualach, Neilstown Road, Clondalkin, Dublin 22	80099
Rural Action Project CDP, Glebe House, Grace Street, Kilrush, Co. Clare	122917
Rush Senior Citizens, Kenure Demesne, Rush, Co. Dublin	130000
Schizophrenia Association of Ireland, 38 Blessington Street, Dublin 7	36000
Shannon Family Resource Centre Ltd, North Office, Kincora Apartments, Shannon Town Centre, Co. Clare	10000
Shannonside Carers Group, Glebe House, Grace Street, Kilrush, Co. Clare	13262
Sherkin Island Development Society, Community Hall, Sherkin Island, Skibbereen, Co. Cork	64350
Simon Communities of Ireland, Federation Office, St Andrew's House, 28-30 Exchequer Street, Dublin 2	39000
Slievemore Road Neighbourhood Watch, 68 Slievemore Road, Drimmagh, Dublin 12	203521
Sligo Northside Community Partnership, The Northside Centre, Forthill, Co. Sligo	92900
Society of St Vincent de Paul (Dundalk), Ozanam House, Jocelyn Street, Dundalk, Co. Louth	29070
Society of St Vincent de Paul (Kells), Oldcastle Road, Kells, Co. Meath	15520
Society of St Vincent de Paul (Lismore Conference), 16 New Street, Lismore, Co. Waterford	8900
Society of St Vincent de Paul (Mitchelstown), Ozanam Resource Centre, Thomas St, Mitchelstown, Co. Cork	14630
Society of St Vincent de Paul, National Headquarters, 8 New Cabra Road, Dublin 7	1,333500
Society of St Vincent de Paul (Navan), 4 Brews Hill, Navan, Co. Meath	7270
Society of St Vincent de Paul (St Attracta's Conference), Cuan Íosa, Ballymote, Co. Sligo	8360
Society of St Vincent de Paul (Tuam), Ozanam House, Bishop Street, Tuam, Co. Galway	14544
South East Galway CDP, Abbey Street, Portumna, Co. Galway	41011
South East Men's Network, 3 Barrack Street, Co. Waterford	23800
South Inner City Community Development Association (SICCDA), 90 Meath St., Dublin 8	106800
South Tipperary Lone Parents Initiative Ltd, Community Resource Centre, Kickham Street, Clonmel, Co. Tipperary	10000
South West Cavan CDP, Réaltóg Centre, Kilinaleck, Co. Cavan	36505
Southwest Donegal Community Partnership Ltd. CDP, Unit 8, The Carpet Factory, Killybegs, Co. Donegal	89900
Southwest Wexford CDP, Ramsgrange Centre, Ramsgrange, New Ross, Co. Wexford	134016
Southill Community Development Ltd, 266 Avondale Court, O'Malley Park, Southill, Limerick	102400
Southside CDP Ltd., LMOB Building, Unit 4, Drogheda Industrial Estate, Donore Road, Drogheda, Co. Louth	101992
Southside Travellers Action Group (STAG), St. Kieran's Enterprise Centre, Sandyford Industrial Estate, Dublin 18	28464
Southside Women's Action Network, Dún Laoghaire Enterprise Centre, George's Place, Dún Laoghaire, Co. Dublin	78400
South West Kerry Women's Network, The O'Connell Centre, Caharn Road, Caherciveen, Co. Kerry	31700
Special Project Long Term Unemployed, 3B Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	131903
St Andrew's Resource Centre, 114 - 116 Pearse Street, Dublin 2.	42000
St Bridget's Family & Community Centre, 37 Lower Yellow Road, Co. Waterford	15000
St Canice's Community Action, Fr. McGrath Family Resource Centre, St Joseph's Rd., Kilkenny, Co. Kilkenny	15000
St Catherine's Community Services Centre, St Joseph's Road, Carlow, Co. Carlow	15610
St. Dominic's Community Council, 7 Lynnderry Court, Mullingar, Co. Westmeath	16100
St. Fergal's Bray CDP, 107 Old Court Avenue, Bray, Co. Wicklow	105710
St John's Park Residents Association, 179 St John's Park, Co. Waterford	6500
St Joseph's Community Centre, The Presbytery, Longford, Co. Longford	50000
St. Margaret's Traveller Centre, St. Margaret's Park, Ballymun, Dublin 11	93361
St. Mary's CDP, 5 Verdant Crescent, King's Island, Co. Limerick	100000
St Mary's Senior Citizens, 7 Harbour View Road, Knocknaheeny, Cork	10000
St Michael's Conference, Community Care Room, Lixnaw, Co. Kerry	5000
St. Michael's Family Resource Centre, c/o 70 St. Michael's Estate, Inchicore, Dublin 8	85550
St. Munchin's CDP, 75 New Rd, Thomondgate, Co. Limerick	10374
Stanhope Street Women's Group, 39 Finsbury Park, Churchtown, Dublin 14	5400
Sue Ryder Foundation, Sue Ryder House, Ballyroan, Co. Laois	10000
Suaimhneas Social Housing Association, c/o Wicklow Community & Family Services, Bridge Street Arcade, Wicklow	2000
Summerhill Active Retirement Group, Third Age Centre, Summerhill, Co. Meath	1920
SWAN Family Support Organisation, Unit 4, Springfield Shopping Centre, Springfield, Tallaght, Dublin 24	5230
Swinford Neighbourhood Watch, Market Street, Swinford, Co. Mayo	5900
TACC TIC Clonmel CDP, Community House, 286 Elm Pk., Clonmel, Co. Tipperary	14947
Tallaght Lone Parents CDP, 50 Kilmartin Drive, Fettercairn, Dublin 24	9320
Tallaght Travellers CDP, Unit 1, Killinarden Enterprise Centre, Tallaght, Dublin 24	9554
Tallaght Volunteer Bureau, 512 Main Street, Tallaght, Dublin 24	2500

Tallaght Welfare Society, 1 Main Street, Tallaght, Dublin 24	133,614
TARGET, Northside Partnership, Coolock Development Centre, Bunratty Drive, Coolock, Dublin 17	20,000
Teamworks, Hollymount Industrial Estate, Hollyhill, Co. Cork	208,750
Templeshannon CDP, St. Senan's Community Centre, Templeshannon, Enniscorthy, Co. Wexford	95,738
The Bridge CDP, 19 Sycamore Drive, Newbridge, Co. Kildare	13,000
The Carers Association, Prior's Orchard, John's Quay, Co. Kilkenny	35,600
The Dolcán Project, Southwest Clondalkin CDP, 30 Kilmahuddrick Rd, Clondalkin, Dublin 22.	82,162
Glen CDP, The Glen Resource & Sports Centre, The Glen, Cork	81,351
The Management Committee of the Bohernmore Community Hall, c/o 50 St Finbarr's Terrace, Co. Galway	11,500
The Media Co-op, Northside Civic Centre, Bunratty Drive, Dublin 17	17,500
The O'Callaghan McAuley Association, Catherine McAuley Centre, 23 Herbert Street, Dublin 2	7,000
The Rosses CDP, Gweedore Road, Dungloe, Co. Donegal	61,908
The Suir CDP, 12 New Street, Carrick on Suir, Co. Tipperary	85,940
The Wheel, 10 Grattan Crescent, Inchicore, Dublin 8	56,465
Thurles Action for Community Development Ltd, Office No. 2, 9 Parnell Street, Thurles, Co. Tipperary	37,300
Thurles Community Social Services, Rossa Street, Thurles, Co. Tipperary	13,572
Tipperary Centre for Independent Living, Unit 3c, Shannon Development, Stradavoher, Thurles, Co. Tipperary	9,050
Togher Neighbourhood Watch, Togher Garda Station, Farranfore, Co. Kerry	10,045
Togra Gleann Ghaath Barra, Rannaigh, Leitir Mhic a'Bhaird, Co. Dhún na nGall	7,000
Tosach, 44 Lower Gardiner Street, Dublin 1	274,155
Tralee Women's Resource Centre, 35 Ashe Street, Tralee, Co. Kerry	221,700
Trinity Adult Resource Group for Education & Training, 23 Holy Well Crescent, Donaghmede, Dublin 13	10,020
Triskele, 1 Parnell Square, Carrickmacross, Co. Monaghan	268,875
Trustees of Leghawny Hall Limited, The Rock, Ardeskin, Donegal Town, Co. Donegal	20,000
Tuam CDP, Bishop Street, Tuam, Co. Galway	150,014
Tulla Senior Citizens Security Section, Health Centre, Tulla, Co. Clare	10,023
Tullamore Social Services Ltd, Offaly Street, Tullamore, Co. Offaly	22,600
Tullamore Travellers CDP, Harbour St., Tullamore, Co. Offaly	108,562
Turlough Community Alert, Ballynew, Castlebar, Co. Mayo	29,513
Vista, 78b Donore Avenue, Dublin 8	85,185
Victim Support, Haliday House, 32 Arran Quay, Dublin 7	24,500
Voluntary Drugs Treatment Network, 4 Merchants Quay, Dublin 8	32,500
Volunteering Ireland, Coleraine House, Coleraine Street, Dublin 7	17,500
Warrenmount CED Centre Ltd., Blackpitts, Dublin 8	9,385
Waterford Traveller CDP, Parish Centre, Ballybeg, Co. Waterford	109,175
Waterford Women's Community Networks, c/o Children's Group Link, Oak Villa, Military Road, Co. Waterford	9,464
We the People CDP, Unit 4, Hollyhill Shopping Centre, Hollyhill, Co. Cork	107,434
West Kerry Care of the Aged, Gáirdín Mhuire, Green St, Dingle, Co. Kerry	8,070
West Limerick Community Development Project Ltd, 2 Main Street, Abbeyfeale, Co. Limerick	48,800
West Tallaght CDP, 16 Glenshane Lawns, Brookfield, Tallaght, Dublin 24	109,400
West Training, Moyaltry House, Merchants Road, Co. Galway	263,090
Western Women's Link, 19 Kilkerrin Park, Liosbán, Co. Galway	19,100
Westside CDP, Unit 9, Westside Business Centre, Seamus Quirke Road, Co. Galway	103,500
Whitefriar Street Development Project, Aungier St, Dublin 2	7,624
Whitefriar Street Womens Group, 56 Aungier Street, Dublin 2	7,624
Wicklow Travellers Group, CEART, Crinion Park, Wicklow Town, Co. Wicklow	84,925
Williamstown Active Retired, Williamstown, Co. Galway	8,380
Wolfe Tone Villas CFG, Community House, 34 Wolfe Tone House Villas, Co. Wexford	41,067
Women of the North West, Moygownagh Community Centre, Garranard, Ballina, Co. Mayo	75,517
Women Together CFG, Unit 2, Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	83,215
Women's Aid, 47 Old Cabra Road, Dublin 7	171,884
Women's Community Project, Mullingar Parish Community Centre, Bishopsgate Street, Mullingar, Co. Westmeath	54,750

15 STOCKS

Stocks at 31 December 2003 comprise:	€100
Stationery and Miscellaneous Items	5
IT Consumables	<u>5</u>
	<u>10</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2003 consisted of:	€100
Income Tax	14
Pay Related Social Insurance	(36)
Pension Contributions	5
Withholding Tax	93
VAT	<u>1</u>
	<u>177</u>

17 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31st December 2003 has accompanied the submission of this account to the Comptroller and Auditor General. The steps that have been taken, or are planned, to enhance the Department's system of internal financial controls include the following:

1. Financial Skills and Capability of Staff

So as to strengthen and expand existing capability, the development of a customised programme of training for staff in financial management methods and good accounting practices is underway. This is being undertaken in the context of the Performance Management and Development System which serves both to identify staff training needs and to secure the required training. Implementation of the training programme in financial management and accounting practice will get underway this year and will be delivered in conjunction with the commencement of the new Management Information Framework in the Department.

2. ICT

Existing systems are protected by a standard range of security features such as an internet firewall, websweeper and anti-virus software. The Department is currently proceeding with implementation of its recently developed ICT strategy. In this context it is intended to conduct a comprehensive security audit in 2004 with a view to implementing such additional security measures, if any, as are deemed necessary.

3. Risk Assessment

The Department has undertaken a process of identifying corporate risks and, arising from this, has established an initial Corporate Risk Register. Within this framework senior managers will develop Divisional Risk Registers for their areas. The objective is that risk assessment and management will increasingly become fully integrated elements of the Department's business management processes.

4. Financial Control

The key responsibility of senior managers for the administrative and financial controls within their respective divisions in the Department has been set out in delegations made under the Public Service Management Act, 1997. In addition, a Financial Management Committee has been established at senior level to provide overall monitoring and guidance in relation to enhancing financial management. The Department's Internal Audit Unit monitors systems of financial control. In tandem with this, the Audit Committee, which has three external members including the Chairperson, critically reviews the work of the Internal Audit Unit.

GERRY KEARNEY*Oifigeach Cuntais/hta*

AN ROINN GNÓTHAÍ POBAIL, TUAITHE AGUS GAELTACHTA

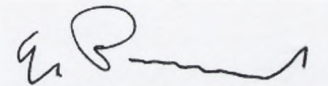
30 Márta 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar admhálacha agus ar chaiteachas an Vóta don bhlian dar chríoch 31 Nollaig 2003.



JOHN PURCELL

Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004.

AN CHOMHAIRLE EALAÍÓN

Account of the sum expended, in the year ended 31 December 2003, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A. GRANT UNDER SECTION 5 OF THE ARTS ACT, 1951 (GRANT-IN-AID)	30,852	30,852	-
B. GRANT UNDER SECTION 5 (1)(a) OF THE NATIONAL LOTTERY ACT, 1986 (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	<u>13,249</u>	<u>13,249</u>	-
Total	<u>44,101</u>	<u>44,101</u>	-

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

1 ENHANCING INTERNAL CONTROLS

My statement at Note 14 to the Appropriation Account for 2003 for Vote 35 in relation to the systems in the Department of Arts, Sport and Tourism is relevant to this Vote. In the context of Vote 43, the Department has in place a system of internal controls which ensure the propriety of procedures for the release of funds by my Department from this Vote for disbursement by the Arts Council (Section 24(2) of the Arts Act, 2003, provides for the independence of the Council in relation to the use of such funds).

PHILIP FURLONG

Accounting Officer

DEPARTMENT OF ARTS, SPORT AND TOURISM

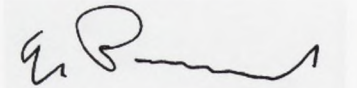
31 March 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Arts, Sport and Tourism in respect of the Vote for An Chomhairle Ealaíon. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL

Comptroller and Auditor General

13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar an gComhairle Ealaíon le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaidh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasáíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasáíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

INCREASES IN REMUNERATION AND PENSIONS

Account of the sum expended in the year ended 31 December 2003, compared with the sum granted, for the settlement of an equal pay claim.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A. INCREASES IN REMUNERATION AND PENSIONS	<u>36,000</u>	<u>30,597</u>	-
Total	<u>36,000</u>	<u>30,597</u>	-
SURPLUS TO BE SURRENDERED		€ 5,402,681	

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

NOTES

1 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2003

	€000
Surplus to be surrendered	5,403
Exchequer Grant Undrawn	<u>(4,823)</u>
Net Liability to the Exchequer	<u>580</u>
Represented by:	
Debtors	
Net PMG Position and Cash	<u>580</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.	5,403	€36m was provided as a contingency sum, since it was not known, in detail, the overall cost. Due to timing and technical difficulties, €580,000 was not issued.

3 EXPENDITURE BY DEPARTMENT/OFFICE

	€
Social and Family Affairs	7,899,344
Revenue Commissioners	6,460,000
Agriculture and Food	6,000,000
Garda Síochána	3,285,000
Enterprise, Trade and Employment	975,500
Central Statistics Office	904,603
Environment, Heritage and Local Government	901,508
Courts Service	890,000
Justice, Equality and Law Reform	690,000
Health and Children	525,201
Defence	388,000
Communications, Marine and Natural Resources	327,886
Finance	265,000
Transport	248,430
Land Registry	245,000
Prisons	245,000
Arts, Sport and Tourism	170,471
Civil Service Commission	116,376
Chief State Solicitor's Office	45,000
State Laboratory	15,000
	<u>30,597,319</u>

4 ENHANCING INTERNAL CONTROL

This Vote was established to meet the cost of the settlement of an equal pay claim and the expenditure involved is non-recurring.

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2003 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned in the Department of Finance, which handled expenditure under the Vote and prepared the account for it, to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

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

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

The Department has up-to-date computer desk-top hardware and software, with new networks, servers and systems, and this infrastructure is managed and secured to current best practice.

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

THOMAS CONSIDINE

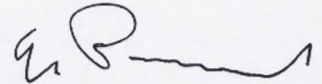
Accounting Officer
Department of Finance
31 August 2004

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Increases in Remuneration and Pensions for 2003 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for Increases in Remuneration and Pensions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2003.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Tá Cuntas Leithreasa an Vóta ar Mhéaduithe i dTuarastail agus i bPinsin le haghaidh 2003 iniúchta agam faoi Alt 3 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú), 1993. Ullmhaíodh an Cuntas Leithreasa de réir an Ráitis um Bheartais agus Phrionsabail Chuntasaíochta ar leathanaigh v-viii. Leagtar amach freagrachtaí an Oifigigh Chuntasaíochta agus an Ard-Reachtair Cuntas agus Ciste, agus an bunús atá le mo thuairim ar an gcuntas, ar leathanaigh iii-iv.

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

Is é mo thuairim go dtugann an Cuntas Leithreasa léargas ceart ar fháiltais agus ar chaiteachas an Vóta don bhliain dar chríoch 31 Nollaig 2003.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004

Contingency Fund Deposit Account

CONTINGENCY FUND DEPOSIT ACCOUNT

Account of the Receipts and Payments in the Year Ended 31 December 2003

Balance at 1 January 2003	€ 25,395
Receipts	-
Payments	=
Balance at 31 December 2003	<u>25,395</u>

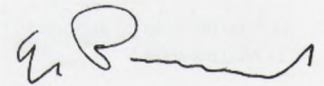
NOTE - ENHANCING INTERNAL CONTROL

The control and accounting systems of the Department of Finance, the Statement on Internal Controls made in respect of the Department, and the Note on enhancing its internal controls, also apply in respect of this Fund.

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
29 March 2004

Certificate of the Comptroller and Auditor General

I certify that I have examined this account and it is correct.



JOHN PURCELL
Comptroller and Auditor General
13 September 2004

Deimhniú an Ard-Reachtair Cuntas agus Ciste

Deimhním go bhfuil an cuntas seo scrúdaithe agam agus go bhfuil sé ceart.

JOHN PURCELL
Ard-Reachtair Cuntas agus Ciste
13 Meán Fómhair 2004