



# Appropriation Accounts

## 2000

### Appropriation Accounts of the Sums granted by the Oireachtas for Public Services for the year ended 31 December 2000

*(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 2000
- Volume 2, this volume, contains the individual Appropriation Accounts for 2000 with the audit certificate of the Comptroller and Auditor General on each account

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The report was prepared on the basis of information, documentation and explanations obtained from Government Departments and Offices referred to in the report.

Drafts of relevant segments of the report were sent to the Departments and Offices concerned and their comments requested. Where appropriate, these comments were incorporated into the final version of the report.

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## **The Appropriation Accounts - An Introduction**

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

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

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

The 2000 Appropriation Accounts consist of the traditional cash-based accounts with the addition of:

- A column on the face of the Account showing the closing position on Accrued Expenses, Accrued Income, Prepayments and Deferred Income.
- An Operating Cost Statement
- A Statement of Assets and Liabilities with explanatory notes

Information is also provided on commitments and on the actual position of the Department/Office *vis-a-vis* the Exchequer at year-end *i.e.* Net Liability to the Exchequer.

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

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

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

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

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

## **Duties of Accounting Officers**

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

## 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 2000.

### 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.

### 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 £1,000 acquired prior to 31 December 1994, and assets worth less than £250 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 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 £1,000, is provided by way of note. A separate Note is provided giving details of multi-annual capital commitments over £5,000,000.

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

## 15. Notes to Accounts - General Principles

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

Any variation from the estimate provision, plus or minus, is noted when the variation exceeds £10,000 and where this represents a variation of 5% or more. With delegated administrative budget subheads the applicable percentage limit is 25% or more.



**Public Services Appropriation Accounts, 2000 Summary (Punt)**

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	1,244	0	1,244	1,102
2	Houses of the Oireachtas and the European Parliament	48,716	677	48,039	47,815
3	Department of the Taoiseach	85,299	5	85,294	57,416
4	Ordnance Survey Ireland	12,578	5,100	7,478	11,060
5	Central Statistics Office	23,684	1,170	22,514	23,036
6	Office of the Minister for Finance	116,803	10,444	106,359	48,863
7	Superannuation and Retired Allowances	130,632	16,443	114,189	124,280
8	Office of the Comptroller and Auditor General	5,529	1,560	3,969	4,826
9	Office of the Revenue Commissioners	204,592	21,702	182,890	199,765
10	Office of Public Works	343,016	10,650	332,366	326,872
11	State Laboratory	3,912	23	3,889	3,788
12	Secret Service	735	0	735	303
13	Office of the Attorney General	7,179	10	7,169	5,394
14	Office of the Director of Public Prosecutions	10,346	5	10,341	10,196
15	Valuation Office	6,288	1,050	5,238	4,945
16	Civil Service Commission	7,889	1	7,888	7,712
17	Office of the Ombudsman	2,715	0	2,715	2,436
18	Office of the Chief State Solicitor	20,100	145	19,955	17,159
19	Office of the Minister for Justice, Equality and Law Reform	111,261	7,116	104,145	91,833
20	Garda Síochána	668,124	16,341	651,783	658,495
21	Prisons	246,651	1,407	245,244	206,989
22	Courts	59,217	1,809	57,408	55,802
23	Land Registry and Registry of Deeds	21,044	0	21,044	16,957
24	Charitable Donations and Bequests	290	0	290	230
25	Environment and Local Government	1,790,689	28,961	1,761,728	1,782,684
26	Office of the Minister for Education and Science	256,537	9,478	247,059	230,245
27	First-Level Education	1,039,222	45,302	993,920	1,034,503
28	Second-Level and Further Education	1,230,739	62,984	1,167,755	1,204,593
29	Third-Level and Further Education	872,610	22,834	849,776	864,601
30	Marine and Natural Resources	204,413	53,123	151,290	197,677
31	Agriculture, Food and Rural Development	902,588	287,452	615,136	827,042
32	Public Enterprise	429,683	13,837	415,846	401,090
33	Health and Children	4,455,530	817,416	3,638,114	4,454,492
34	Enterprise, Trade and Employment	987,122	152,005	835,117	938,339
35	Tourism, Sport and Recreation	212,956	17,878	195,078	159,470
36	Defence	529,356	10,410	518,946	508,260
37	Army Pensions	92,120	3,000	89,120	89,418
38	Foreign Affairs	93,160	400	92,760	91,570
39	International Co-operation	137,907	100	137,807	137,857
40	Social, Community and Family Affairs	2,964,359	86,996	2,877,363	2,859,749
41	An Chomhairle Ealaíon	35,525	0	35,525	35,525
42	An Roinn Ealaíon, Oidhreachta, Gaeltachta agus Oileán	273,654	81,722	191,932	266,714
43	National Gallery	6,485	1	6,484	3,325
44	Flood Relief	1,501	0	1,501	1,403
		18,654,000	1,789,557	16,864,443	18,015,831

Appropriations in Aid Realised	Net Expenditure	Outturn (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		Surplus/ (deficit)	(More than Estimated)/ Less than Estimated		Estimated	Realised	
£'000	£'000	£'000	£'000	£'000	£'000	£'000	
0	1,102	142	0	142			1
824	46,991	901	(147)	1,048			2
68	57,348	27,883	(63)	27,946			3
7,885	3,175	1,518	(2,785)	4,303			4
856	22,180	648	314	334			5
737	48,126	67,940	9,707	58,233		1	6
17,891	106,389	6,352	(1,448)	7,800			7
1,651	3,175	703	(91)	794			8
23,234	176,531	4,827	(1,532)	6,359		594	9
11,299	315,573	16,144	(649)	16,793		62	10
107	3,681	124	(84)	208			11
0	303	432	0	432			12
17	5,377	1,785	(7)	1,792			13
33	10,163	150	(28)	178			14
1,153	3,792	1,343	(103)	1,446			15
5	7,707	177	(4)	181			16
0	2,436	279	0	279			17
434	16,725	2,941	(289)	3,230		8	18
4,386	87,447	19,428	2,730	16,698	160	131	19
19,807	638,688	9,629	(3,466)	13,095	10,000	13,696	20
1,352	205,637	39,662	55	39,607			21
2,798	53,004	3,415	(989)	4,404	16,687	22,814	22
0	16,957	4,087	0	4,087	24,497	33,218	23
0	230	60	0	60			24
22,314	1,760,370	8,005	6,647	1,358		200	25
6,297	223,948	26,292	3,181	23,111			26
48,783	985,720	4,719	(3,481)	8,200			27
72,597	1,131,996	26,146	(9,613)	35,759			28
27,215	837,386	8,009	(4,381)	12,390			29
52,581	145,096	6,736	542	6,194		162	30
249,035	578,007	75,546	38,417	37,129		9,644	31
13,427	387,663	28,593	410	28,183			32
820,869	3,633,623	1,038	(3,453)	4,491			33
145,011	793,328	48,783	6,994	41,789	20,888	103,885	34
15,142	144,328	53,486	2,736	50,750			35
15,198	493,062	21,096	(4,788)	25,884		2	36
3,306	86,112	2,702	(306)	3,008		226	37
598	90,972	1,590	(198)	1,788	19,950	18,317	38
334	137,523	50	(234)	284			39
81,948	2,777,801	104,610	5,048	99,562		32	40
0	35,525	0	0	0			41
82,347	184,367	6,940	(625)	7,565		6,000	42
10	3,315	3,160	(9)	3,169			43
0	1,403	98	0	98			44
1,751,549	16,264,282	638,169	38,008	600,161	92,182	208,991	

## Public Services Appropriation Accounts, 2000 Summary (Euro)

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	1,580	0	1,580	1,399
2	Houses of the Oireachtas and the European Parliament	61,857	860	60,997	60,713
3	Department of the Taoiseach	108,307	6	108,301	72,903
4	Ordnance Survey Ireland	15,971	6,476	9,495	14,043
5	Central Statistics Office	30,072	1,486	28,587	29,250
6	Office of the Minister for Finance	148,309	13,261	135,048	62,043
7	Superannuation and Retired Allowances	165,868	20,878	144,990	157,803
8	Office of the Comptroller and Auditor General	7,020	1,981	5,040	6,128
9	Office of the Revenue Commissioners	259,778	27,556	232,222	253,649
10	Office of Public Works	435,540	13,523	422,018	415,042
11	State Laboratory	4,967	29	4,938	4,810
12	Secret Service	933	0	933	385
13	Office of the Attorney General	9,115	13	9,103	6,849
14	Office of the Director of Public Prosecutions	13,137	6	13,130	12,946
15	Valuation Office	7,984	1,333	6,651	6,279
16	Civil Service Commission	10,017	1	10,016	9,792
17	Office of the Ombudsman	3,447	0	3,447	3,093
18	Office of the Chief State Solicitor	25,522	184	25,338	21,787
19	Office of the Minister for Justice, Equality and Law Reform	141,272	9,035	132,237	116,604
20	Garda Síochána	848,342	20,749	827,594	836,116
21	Prisons	313,182	1,787	311,396	262,822
22	Courts	75,190	2,297	72,893	70,854
23	Land Registry and Registry of Deeds	26,720	0	26,720	21,531
24	Charitable Donations and Bequests	368	0	368	292
25	Environment and Local Government	2,273,706	36,773	2,236,933	2,263,542
26	Office of the Minister for Education and Science	325,735	12,035	313,700	292,351
27	First-Level Education	1,319,540	57,522	1,262,018	1,313,548
28	Second-Level and Further Education	1,562,716	79,973	1,482,743	1,529,518
29	Third-Level and Further Education	1,107,986	28,993	1,078,993	1,097,817
30	Marine and Natural Resources	259,551	67,452	192,099	250,998
31	Agriculture, Food and Rural Development	1,146,050	364,989	781,062	1,050,127
32	Public Enterprise	545,585	17,569	528,016	509,279
33	Health and Children	5,657,356	1,037,904	4,619,452	5,656,038
34	Enterprise, Trade and Employment	1,253,386	193,007	1,060,380	1,191,445
35	Tourism, Sport and Recreation	270,398	22,700	247,698	202,485
36	Defence	672,143	13,218	658,925	645,357
37	Army Pensions	116,968	3,809	113,159	113,537
38	Foreign Affairs	118,289	508	117,781	116,270
39	International Co-operation	175,106	127	174,979	175,042
40	Social, Community and Family Affairs	3,763,960	110,462	3,653,497	3,631,132
41	An Chomhairle Ealaíon	45,107	0	45,107	45,107
42	An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán	347,469	103,766	243,703	338,657
43	National Gallery	8,234	1	8,233	4,222
44	Flood Relief	1,906	0	1,906	1,781
		23,685,694	2,272,269	21,413,425	22,875,387

Appropriations in Aid Realised	Net Expenditure	Outturn (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		Surplus/ (deficit)	(More than Estimated)/ Less than Estimated		Estimated	Realised	
€'000	€'000	€'000	€'000	€'000	€'000	€'000	
0	1,399	180	0	180			1
1,046	59,666	1,144	(187)	1,331			2
86	72,817	35,404	(80)	35,484			3
10,012	4,031	1,927	(3,536)	5,464			4
1,087	28,163	823	399	424			5
936	61,107	86,266	12,325	73,941		1	6
22,716	135,087	8,065	(1,838)	9,904			7
2,096	4,031	893	(116)	1,008			8
29,501	224,148	6,129	(1,945)	8,074		754	9
14,347	400,695	20,499	(824)	21,323		79	10
136	4,674	157	(107)	264			11
0	385	549	0	549			12
22	6,827	2,266	(9)	2,275			13
42	12,904	190	(36)	226			14
1,464	4,815	1,705	(131)	1,836			15
6	9,786	225	(5)	230			16
0	3,093	354	0	354			17
551	21,236	3,734	(367)	4,101		10	18
5,569	111,035	24,668	3,466	21,202	203	167	19
25,150	810,966	12,226	(4,401)	16,627	12,697	17,391	20
1,717	261,105	50,360	70	50,291			21
3,553	67,301	4,336	(1,256)	5,592	21,188	28,967	22
0	21,531	5,189	0	5,189	31,105	42,178	23
0	292	76	0	76			24
28,333	2,235,209	10,164	8,440	1,724		254	25
7,996	284,355	33,384	4,039	29,345			26
61,942	1,251,606	5,992	(4,420)	10,412			27
92,179	1,437,338	33,199	(12,206)	45,405			28
34,556	1,063,261	10,169	(5,563)	15,732			29
66,764	184,234	8,553	688	7,865		206	30
316,209	733,917	95,924	48,780	47,144		12,245	31
17,049	492,230	36,306	521	35,785			32
1,042,289	4,613,749	1,318	(4,384)	5,702			33
184,126	1,007,319	61,942	8,881	53,061	26,522	131,907	34
19,226	183,259	67,913	3,474	64,439			35
19,297	626,060	26,786	(6,080)	32,866		3	36
4,198	109,340	3,431	(389)	3,819		287	37
759	115,511	2,019	(251)	2,270	25,331	23,257	38
424	174,618	63	(297)	361			39
104,052	3,527,080	132,827	6,410	126,418		40	40
0	45,107	0	0	0			41
104,559	234,098	8,812	(794)	9,606		7,618	42
13	4,209	4,012	(11)	4,024			43
0	1,781	124	0	124			44
2,224,008	20,651,379	810,307	48,261	762,047	117,047	265,364	

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	609	599	-
A.2. Travel and Subsistence	170	101	36
A.3. Incidental Expenses	42	26	9
A.4. Postal and Telecommunications Services	68	73	6
A.5. Office Machinery and Other Office Supplies	104	89	4
<b>OTHER SERVICE</b>			
B. Centenarians' Bounty	<u>251</u>	<u>214</u>	<u>(17)</u>
<b>Total</b>	<u>1,244</u>	<u>1,102</u>	<u>38</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£141,897</b>	<b>€ 180,172</b>	

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			1,102
<b>Changes in Capital Assets</b>			
Purchases Cash	(50)		
Depreciation	<u>46</u>	(4)	
<b>Changes in Net Current Assets</b>			
Increase in Stock		(4)	(8)
<b>Direct Expenditure</b>			1,094
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>3,303</u>
<b>Operating Cost</b>			<u>4,397</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			94
<b>Current Assets</b>			
Stocks (Note 8)	22		
Prepayments	<u>18</u>	40	
PMG Balance and Cash	91		
Less Orders Outstanding	<u>(34)</u>	<u>57</u>	
<b>Total Current Assets</b>		<u>97</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses	56		
Other Credit Balances:			
Due to State (Note 9)	14		
Payroll Deductions	<u>5</u>	75	
Net Liability to the Exchequer (Note 4)		<u>38</u>	
<b>Total Current Liabilities</b>		<u>113</u>	
<b>Net Current Liabilities</b>			(16)
<b>Net Assets</b>			<u>78</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000<sup>1</sup>

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	246	81	327
Additions	<u>50</u>	<u>3</u>	<u>53</u>
Gross Assets at 31 December 2000	<u>296</u>	<u>84</u>	<u>380</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	164	76	240
Depreciation for the year	<u>38</u>	<u>8</u>	<u>46</u>
Cumulative Depreciation at 31 December 2000	<u>202</u>	<u>84</u>	<u>286</u>
<b>Net Assets at 31 December 2000</b>	<u>94</u>	=	<u>94</u>

## Notes:

1. Land and Buildings are recorded on the Asset Register of the Vote of the Office of Public Works (No. 10).

#### 4. NET LIABILITY TO THE EXCHEQUER

##### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		142
Less Exchequer Grant Undrawn		<u>(104)</u>
Net Liability to the Exchequer		<u>38</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash		57
<b>Less: Creditors</b>		
Due to State	(14)	
Credit Balances: Suspense	<u>(5)</u>	<u>(19)</u>
		<u>38</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.2.	69	The extent of foreign travel in 2000 was less than expected.
A.3.	16	The saving arose due to a reduced requirement for training services.
A.5.	15	The saving arose for the most part due to a reduction in the expected demand for office equipment and stationery.
B.	37	The number of people qualifying for the Centenarians' Bounty was less than expected.

#### 6. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	7,657	6	-	-
Overtime and extra attendance	14,340	14	-	-
Miscellaneous	<u>8,750</u>	3	-	-
Total extra remuneration	<u>30,747</u>	16	-	-

Note:

Certain individuals received extra remuneration in more than one category.

**7. MISCELLANEOUS ITEMS**

Awards totalling £1,196 were made to 22 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services Expenditure of £3,303,000 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	25
7 Superannuation and Retired Allowances	85
10 Office of Public Works	1,897
20 Garda Síochána	319
36 Defence	200
38 Foreign Affairs	238
Central Fund (Emoluments and allowances of President, pensions of former President and widow of former President).	<u>539</u>
	<u>3,303</u>

**8. STOCKS**

Stocks at 31 December 2000 comprise:	£'000
Stationery	19
IT Consumables	2
Miscellaneous	<u>1</u>
	<u>22</u>

**9. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	£'000
Pay Related Social Insurance	2
Income Tax	<u>12</u>
	<u>14</u>

JOHN HURLEY  
Accounting Officer  
DEPARTMENT OF FINANCE  
31 March 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the President's Establishment for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
Comptroller and Auditor General

## HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	6,930	6,946	-
A.2. Travel and Subsistence			
<i>Original</i>	<i>£220,000</i>		
<i>Supplementary</i>	<i>46,000</i>	241	24
A.3. Incidental Expenses			
<i>Original</i>	<i>£558,000</i>		
<i>Supplementary</i>	<i>214,000</i>	768	(23)
A.4. Postal and Telecommunications Services			
<i>Original</i>	<i>£986,000</i>		
<i>Less Supplementary</i>	<i>346,000</i>	586	99
A.5. Office Machinery and Other Office Supplies			
<i>Original</i>	<i>£3,535,000</i>		
<i>Less Supplementary</i>	<i>196,000</i>	3,209	25
A.6. Office Premises Expenses			
<i>Original</i>	<i>£791,000</i>		
<i>Less Supplementary</i>	<i>70,000</i>	570	22
<b>OTHER SERVICES</b>			
B. Payment in Respect of Catering and Bar Staff Employed by the Joint Services Committee			
<i>Original</i>	<i>£512,000</i>		
<i>Supplementary</i>	<i>31,000</i>	544	66
C. Expenses of Delegates to other Parliamentary Assemblies	234	192	8
D. Televising of proceedings of Dáil Éireann and Seanad Éireann and other services			
<i>Original</i>	<i>£933,000</i>		
<i>Supplementary</i>	<i>7,262,000</i>	8,140	176
E.1. Cumann Parlaiminteach na hÉireann-Inter- Parliamentary Activities (Grant-in-Aid)	226	214	-
E.2. British-Irish Inter-Parliamentary Body (Grant-in- Aid)			
<i>Original</i>	<i>£168,000</i>		
<i>Less Supplementary</i>	<i>49,000</i>	95	-
F. Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	22	15	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
G.	Ciste Pinsean Thithe an Oireachtais (Comhaltaí) (Grant-in-Aid)			
	Original	£2,786,000		
	Less Supplementary	<u>150,000</u>	2,636	2,606
H.	Pension Scheme for Secretarial Assistants			
	Original	£80,000		
	Less Supplementary	<u>20,000</u>	60	50
I.	Expenses relating to Oireachtas Committees			
	Original	£517,000		
	Supplementary	<u>30,000</u>	547	456
<b>SALARIES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS (INCLUDING OFFICE HOLDERS AND COMMITTEE CHAIRMEN) AND OF THE EUROPEAN PARLIAMENT</b>				
J.1.	Dáil Éireann			
	Original	£6,978,000		
	Supplementary	<u>194,000</u>	7,172	7,112
J.2.	Seanad Éireann			
	Original	£1,580,000		
	Supplementary	<u>9,000</u>	1,589	1,575
J.3.	European Parliament (including superannuation payments)		701	690
<b>PAYMENTS IN RESPECT OF SECRETARIAL ASSISTANCE FOR NON- OFFICE HOLDING MEMBERS OF THE HOUSES OF THE OIREACHTAS</b>				
K.1.	Dáil Éireann			
	Original	£4,571,000		
	Supplementary	<u>66,000</u>	4,637	4,612
K.2.	Seanad Éireann			
	Original	£776,000		
	Less Supplementary	<u>108,000</u>	668	651
<b>TRAVEL EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS</b>				
L.1.	Dáil Éireann			
	Original	£2,987,000		
	Less Supplementary	<u>638,000</u>	2,349	2,310
L.2.	Seanad Éireann			
	Original	£1,289,000		
	Less Supplementary	<u>214,000</u>	1,075	1,042
L.3.	Committee Travel			
	Original	£354,000		
	Supplementary	<u>85,000</u>	439	382

	Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS</b>					
M.1.	Dáil Éireann				
	<i>Original</i>	£4,386,000			
	<i>Less Supplementary</i>	<u>465,000</u>	3,921	3,904	67
M.2.	Seanad Éireann				
	<i>Original</i>	£1,033,000			
	<i>Less Supplementary</i>	<u>118,000</u>	<u>915</u>	<u>905</u>	(63)
	<b>Gross Total</b>				
	<i>Original</i>	£43,153,000			
	<i>Supplementary</i>	<u>5,563,000</u>	48,716	47,815	978
	<i>Deduct:-</i>				
N.	Appropriations in Aid				
	<i>Original</i>	£840,000			
	<i>Less Supplementary</i>	<u>163,000</u>	<u>677</u>	<u>824</u>	<u>74</u>
	<b>Net Total</b>				
	<i>Original</i>	£42,313,000			
	<i>Supplementary</i>	<u>5,726,000</u>	<u>48,039</u>	<u>46,991</u>	<u>904</u>
	<b>SURPLUS TO BE SURRENDERED</b>		<b>£1,048,477</b>	<b>€ 1,331,291</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			46,991
<b>Changes in Capital Assets</b>			
Purchases Cash	(8,029)		
Depreciation	<u>2,795</u>	(5,234)	
<b>Assets under Development</b>			
Cash Payments		(3)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	478		
Decrease in Stock	<u>961</u>	<u>1,439</u>	(3,798)
<b>Direct Expenditure</b>			43,193
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	5,542		
Notional Rents	<u>3,087</u>		<u>8,629</u>
<b>Operating Cost</b>			<u>51,822</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
Capital Assets (Note 3)			9,143
Assets under Development (Note 4)			<u>9</u>
			9,152
<b>Current Assets</b>			
Stocks (Note 12)		818	
Prepayments		409	
Accrued Income		74	
Other Debit Balances:			
Parliamentary Printing	375		
Recoupable Energy Costs	517		
Advances to OPW	106		
Travel Imprests	70		
Other Suspense Items	<u>357</u>	1,425	
PMG Balance and Cash	301		
Less Orders Outstanding	<u>(1,407)</u>	<u>(1,106)</u>	
Net Liability from the Exchequer (Note 5)			<u>556</u>
<b>Total Current Assets</b>		<u>2,176</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		1,387	
Other Credit Balances:			
Payroll Deductions	212		
Due to State (Note 13)	601		
Other Suspense Items	<u>62</u>	875	
<b>Total Current Liabilities</b>		<u>2,262</u>	
<b>Net Current Liabilities</b>			<u>(86)</u>
<b>Net Assets</b>			<u>9,066</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	7,847	2,361	10,208
Additions	<u>8,019</u>	<u>46</u>	<u>8,065</u>
Gross Assets at 31 December 2000	<u>15,866</u>	<u>2,407</u>	<u>18,273</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	4,784	1,551	6,335
Depreciation for the year	<u>2,646</u>	<u>149</u>	<u>2,795</u>
Cumulative Depreciation at 31 December 2000	<u>7,430</u>	<u>1,700</u>	<u>9,130</u>
<b>Net Assets at 31 December 2000</b>	<u>8,436</u>	<u>707</u>	<u>9,143</u>

### 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications
	£'000
Amounts brought forward at 1 January 2000	6
Cash Payments for the Year	<u>3</u>
Amounts carried forward at 31 December 2000	<u>9</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 2000

	£'000	£'000
Surplus to be surrendered		1,048
Less Exchequer Grant Undrawn		<u>(1,604)</u>
Amount Owed by the Exchequer		<u>(556)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		1,425
<b>Less: Creditors</b>		
Due to State	(601)	
Credit Balances: Suspense	(274)	
Net PMG position and cash	<u>(1,106)</u>	<u>(1,981)</u>
		<u>(556)</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	25	The total value of claims in respect of travel by staff on Council of Europe duties and accompanying Committee delegations abroad was lower than anticipated.
A.4.	54	Circumstances did not allow for the anticipated movement of the telephone PABX in 2000.
A.6.	151	The saving was due to lower than anticipated expenditure on maintenance, fuel and furniture.
C.	42	Short notice of location of meetings causes difficulty in estimating costs. In addition, attendance at plenary sessions was not as high as anticipated as a number of members were unable to travel due to Dail commitments and there was a vacancy in the WEU delegation.
E.1.	12	The saving was due to the cancellation of a proposed visit by a parliamentary delegation to Korea.
E.2.	24	It was anticipated that an increased number of meetings would occur in 2000 and this, along with an expected increase in membership of the Body, did not materialise.
H.	10	Increases due to be paid in October 2000 were not paid until 2001.
I.	91	Savings arose as the expected level of consultancy did not arise.
L.3.	57	The total cost of claims in respect of Committee travel was less than estimated.

## 7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Sales of Parliamentary Publications	146,000	146,301
2. Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann	200,000	198,389
3. Income from services provided by the Broadcasting Unit	109,000	128,555
4. Surplus income of catering and bar services	123,000	123,000
5. Members' contributions under the European Parliament (Irish Representatives) Pension Scheme, 1979	27,000	32,812
6. Miscellaneous	<u>72,000</u>	<u>194,941</u>
<b>Total</b>	<b><u>677,000</u></b>	<b><u>823,998</u></b>

### Explanation of Variation

3. Demand for the service is driven by news and is difficult to predict.
6. Receipts due for miscellaneous items are difficult to estimate accurately. The value of cancelled and out-of-date payable orders from 1999 was higher than anticipated.

## 8. COMMITMENTS

The Global figure for Commitments likely to materialise amounts to £870,832.

## 9. MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to £526,810.

## 10. DETAILS OF EXTRA REMUNERATION

Table 1: Staff of the Office

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	83,318	38	5	10,079
Overtime and extra attendance	524,576	220	35	18,457
Shift and roster allowances	85,123	69	-	-
Miscellaneous	<u>5,095</u>	9	-	-
Total extra remuneration	<u>698,112</u>			

Note:

Certain individuals received extra remuneration in more than one category.

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

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	27,432	4	2	12,097
Overtime and extra attendance	<u>808,646</u>	239	59	9,292
Total extra remuneration	<u>836,078</u>			

Note:

Certain individuals received extra remuneration in more than one category.

## 11. MISCELLANEOUS ITEMS

A total of £22,112 was spent on *ex-gratia* payments to 26 officers in respect of service during the Committee of Public Accounts Examination of the Report of the Comptroller and Auditor General of Investigation into the Administration of Deposit Interest Retention Tax and Related Matters during the period 1 January 1986 to 1 December 1998.

£18,750 was paid to 4 officers in respect of Year 2000 compliance duties, of which £7,500 was recouped from the Department of Social, Community and Family Affairs.

Payments totalling £9,358 were made to three retired members of staff in receipt of civil service pensions who were re-employed during 2000.

Salary costs estimated at £34,630 for one officer on secondment from the Department of Foreign Affairs were borne by that Department.

A sum of £125,000 was paid in settlement of a claim for personal injury arising out of an accident at work. Associated legal costs amounting to £85,289 were also paid.

A Sum of £5,437 was received from Subhead P of the Vote of the Office of the Minister for Finance under the Change Management Fund and expended in 2000.

## 12. STOCKS

Stocks at 31 December 2000 comprise:	£'000
Stationery	68
IT Consumables	14
Parliamentary Publications	725
Other	<u>11</u>
	<u>818</u>

## 13. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:	£'000
Withholding Tax	7
Income Tax	455
Value Added Tax	1
Pay Related Social Insurance	<u>138</u>
	<u>601</u>

KIERAN COUGHLAN  
*Accounting Officer*  
HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT  
31 March 2001

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### 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 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach and for payment of grants and a grant-in-aid and for payment of certain grants under a cash-limited scheme.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	5,213	5,116	-
A.2. Travel and Subsistence	450	671	11
A.3. Incidental Expenses	862	787	48
A.4. Postal and Telecommunications Services	400	381	33
A.5. Office Machinery and Other Office Supplies	990	673	116
A.6. Office Premises Expenses	320	419	13
A.7. Consultancy Services	378	97	29
<b>OTHER SERVICES</b>			
B. National Economic and Social Council (Grant-in-Aid)	470	470	-
C. Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988	600	362	-
D. Forum for Peace and Reconciliation	80	-	-
E. Commemoration Initiatives	120	65	3
F. All-Party Committee on the Constitution	255	255	-
G. Information Society Commission	560	501	14
H. National Partnership Centre	480	235	-
I. National Economic and Social Forum (Grant-in-Aid)	514	514	-
J. Tribunal of Inquiry I (Dunnes Payments)	1,000	103	-
K. Territorial Employment Pacts	45	45	-
L. Tribunal of Inquiry II (Payments to Messrs CJ Haughey and M Lowry)	8,000	1,710	183
M. All-Party Committee on SMI	62	19	7
N. Millennium Celebrations	23,200	12,988	18
O. Independent Commission of Inquiry	300	285	6
P. Multi Media Developments	31,000	29,223	-
Q. Sports Campus Ireland	<u>10,000</u>	<u>2,497</u>	-
<b>Gross Total</b>	<b>85,299</b>	<b>57,416</b>	<b>481</b>
<i>Deduct:-</i>			
R. Appropriations in Aid	<u>5</u>	<u>68</u>	-
<b>Net Total</b>	<b><u>85,294</u></b>	<b><u>57,348</u></b>	<b><u>481</u></b>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£27,946,229</b>	<b>€ 35,484,391</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			57,348
<b>Changes in Capital Assets</b>			
Purchases Cash	(247)		
Depreciation	305		
Loss on Disposals	(2)	56	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(96)		
Decrease in Stock	<u>16</u>	(80)	(24)
<b>Direct Expenditure</b>			57,324
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	2,334		
Notional Rents	<u>1,128</u>		<u>3,462</u>
<b>Operating Cost</b>			<u>60,786</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			871
<b>Current Assets</b>			
Stocks (Note 12)		36	
Prepayments		21	
Other Debit Balances:			
Personal Suspense Accounts	45		
Recoupments due	<u>192</u>	237	
PMG Balance and Cash	18,553		
Less Orders Outstanding	<u>(17,425)</u>	<u>1,128</u>	
<b>Total Current Assets</b>		<u>1,422</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		502	
Other Credit Balances:			
Payroll Deductions	34		
Due to State (Note 13)	<u>179</u>	213	
Net Liability to the Exchequer (Note 4)		<u>1,152</u>	
<b>Total Current Liabilities</b>		<u>1,867</u>	
<b>Net Current Liabilities</b>			<u>(445)</u>
<b>Net Assets</b>			<u>426</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	1,635	692	2,327
Additions	206	72	278
Disposals	(59)	=	(59)
Gross Assets at 31 December 2000	<u>1,782</u>	<u>764</u>	<u>2,546</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	945	482	1,427
Depreciation for the year	262	43	305
Depreciation on Disposals	(57)	=	(57)
Cumulative Depreciation at 31 December 2000	<u>1,150</u>	<u>525</u>	<u>1,675</u>
Net Assets at 31 December 2000	<u>632</u>	<u>239</u>	<u>871</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 2000

	£'000	£'000
Surplus to be surrendered		27,946
Less Exchequer Grant Undrawn		(26,794)
Net Liability to the Exchequer		<u>1,152</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	1,128	
Debit Balances: Suspense	<u>237</u>	1,365
<b>Less: Creditors</b>		
Due to State	(179)	
Credit Balances: Suspense	<u>(34)</u>	(213)
		<u>1,152</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.2	(221)	Expenditure was greater than estimated due to unanticipated foreign travel.
A.5	317	Savings arose as a number of IT projects were not completed or did not commence in 2000 as planned.
A.6	(99)	Expenditure was greater than estimated in 2000 due to the necessity of upgrading the building management system. In addition, new office furniture was purchased in 2000.
A.7	281	Expenditure on consultancy service was less than anticipated as certain projects did not commence in 2000 as planned.
C	238	59 projects were allocated funding in 1999. The draw down of this funding is ongoing. In 2000, 18 projects drew some or all of their funding and 9 projects have yet to draw down any of their allocation.
D	80	The estimate is a contingency provision to cover costs associated with any meetings of the Forum which might be convened throughout the year. There were no meetings in 2000.
E	55	Savings arose because the number of applications for funding received was less than anticipated.
G	59	Savings arose as certain costs incurred were not invoiced before the end of 2000. In addition consultancy costs and staff salaries were less than anticipated.
H	245	Following on from the agreement on the new national level PPF, the mandate for the NPC expired. This resulted in less expenditure than anticipated for the period in question. The NPC has been succeeded by the NCPP.
J	897	Savings arose as legal costs were less than anticipated.
L	6,290	Savings arose as legal costs did not arise as early as anticipated, as the Tribunal's work is ongoing.
M	43	It was proposed in the first quarter of 2000 that the All Party Oireachtas Committee on the SMI should be made a Committee of the Houses of the Oireachtas. Savings arose because the Secretariat was in the Department of the Taoiseach pending the status of the Committee being clarified.
N	10,212	The number of Millennium projects which were in a position to draw down funding was less than anticipated.
O	15	The costs of the Inquiry for 2000 were slightly less than anticipated.
P	1,777	Savings arose because work in the development of the Digital Hub did not start until the latter part of 2000.
Q	7,503	Expenditure was lower than anticipated as much of the work undertaken during the year related to project planning rather than physical development of the site.

## 6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Miscellaneous	<u>5,000</u>	<u>68,393</u>

### Explanation of Variation

1. The variation in miscellaneous receipts arose as the number of out-of date payable orders and cancellations from 1999 were higher than anticipated, miscellaneous receipts were higher than anticipated and fees were received for a conference held by the Information Society Commission during 2000.

## 7. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to £13,606,910. This relates to funding for projects under Subhead N, Millennium Celebrations, Subhead C, Irish Sailors and Soldiers Land Trust Act, 1988 and Subhead E, Commemoration Initiatives.

## 8. MATURED LIABILITIES

Matured liabilities outstanding at year end amounted to £44,164.

## 9. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	110,021	42	7	13,057
Overtime and extra attendance	<u>286,640</u>	147	16	12,241
Total extra remuneration	<u>396,661</u>			

Note:

Certain individuals received extra remuneration in more than one category.

## 10. MISCELLANEOUS ITEMS

The account includes a sum of £24,932 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach and the Minister of State in 2000.

The account includes an *ex-gratia* payment of £40 in respect of compensation for damaged footwear and clothing.

The account includes a payment of £15m to fund property purchases for the Dublin Digital Hub Project (Subhead P). Following a decision to review the project in January 2001, these funds remain under OPW control at the date of the account.

In addition to expenditure in the Administrative Budget, a sum of £110,904 was received from the Change Management Fund, Subhead S of the Finance Vote.

In addition to expenditure in the Administrative Budget and Subhead G, the Information Society Commission, a sum of £285,227 was received from the Information Society Fund, administered by the Department of Finance.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £338,000 is

included in the estimate for 2000.

Awards totalling £9,268 were made to 206 individuals under the scheme for the recognition of exceptional performance.

**11. COMMISSIONS AND INQUIRIES, ETC.**

**Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2000**

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2000 £	Total Expenditure to 31 December 2000 £
All-Party Committee on the Constitution	1996	255,000	918,000
All-Party Committee on SMI	1998	18,836	63,977
Tribunal of Inquiry (I) (Dunnes Payments)	1997	103,300	5,234,601
Tribunal of Inquiry (II) (Payments to Messrs Haughey and Lowry)	1997	1,710,527	5,159,214
Independent Commission of Inquiry	2000	284,880	284,880

**12. STOCKS**

Stocks at 31 December 2000 comprise:

	£'000
Stationery	28
IT Consumables etc	4
Publications	<u>4</u>
	<u>36</u>

**13. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:

	£'000
Income Tax	122
Pay Related Social Insurance	25
Retention Tax	26
Value Added Tax	<u>6</u>
	<u>179</u>

DERMOT GALLAGHER  
*Accounting Officer*  
DEPARTMENT OF THE TAOISEACH  
31 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraph 8 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*

## ORDNANCE SURVEY IRELAND

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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 Ordnance Survey Ireland.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	7,492	6,497	-
A.2. Travel and Subsistence	362	326	18
A.3. Incidental Expenses	563	700	(31)
A.4. Postal and Telecommunications Services	165	181	6
A.5. Office Machinery and other Office Supplies	51	37	1
A.6. Office Premises Expenses	400	385	13
A.7. Consultancy and Legal Services	200	234	18
A.8. Machinery and Equipment	3,150	2,576	198
A.9. Motor Vehicles	<u>195</u>	<u>124</u>	<u>5</u>
<b>Gross Total</b>	12,578	11,060	228
<i>Deduct:-</i>			
B. Appropriations in Aid	<u>5,100</u>	<u>7,885</u>	<u>2,642</u>
<b>Net Total</b>	<u>7,478</u>	<u>3,175</u>	<u>(2,414)</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£4,303,422</b>	<b>€ 5,464,219</b>	

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

### NOTES

#### 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Accounting Policies and Principles as laid down have been followed in the preparation of the Appropriation Account and supporting schedules. The only exceptions relate to valuations of certain assets as follows:

A number of items of specialist non-standard equipment have been valued at either estimated realisable value or residual value where it is felt that depreciated historical cost would not be appropriate. These items have been depreciated in full using these bases, at 31 December 2000 and are included under the heading of Office Equipment in the Statement of Capital Assets. Office equipment is generally depreciated on a straight line basis at a rate of 20% per annum. However this rate may be accelerated where deemed appropriate.

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

## 2. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			3,175
<b>Changes in Capital Assets</b>			
Purchases Cash		(955)	
Depreciation		2,682	
<b>Assets under Development</b>			
Cash Payments		(212)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(618)		
Increase in Stock	(113)	(731)	784
<b>Direct Expenditure</b>			3,959
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	402		
Notional Rents	<u>1,457</u>		<u>1,859</u>
<b>Operating Cost</b>			<u>5,818</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			4,011
<b>Assets under Development (Note 5)</b>			=
			4,011
<b>Current Assets</b>			
Stocks (Note 12)		1,385	
Prepayments		187	
Accrued Income		2,642	
Other Debit Balances:			
Suspense	2		
Imprest	<u>12</u>	14	
PMG Balance and Cash	1,556		
Less Orders Outstanding	<u>(658)</u>	<u>898</u>	
<b>Total Current Assets</b>		5,126	
<b>Less Current Liabilities</b>			
Accrued Expenses		415	
Other Credit Balances:			
Suspense	59		
Due to State (Note 13)	<u>160</u>	219	
Net Liability to the Exchequer (Note 6)		<u>693</u>	
<b>Total Current Liabilities</b>		<u>1,327</u>	
<b>Net Current Assets</b>			<u>3,799</u>
<b>Net Assets</b>			<u>7,810</u>

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Motor Vehicles	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	15,047	596	382	16,025
Additions	<u>1,598</u>	<u>29</u>	<u>32</u>	<u>1,659</u>
Gross Assets at 31 December 2000	<u>16,645</u>	<u>625</u>	<u>414</u>	<u>17,684</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 2000	10,458	359	174	10,991
Depreciation for the year	<u>2,596</u>	<u>38</u>	<u>48</u>	<u>2,682</u>
Cumulative Depreciation at 31 December 2000	<u>13,054</u>	<u>397</u>	<u>222</u>	<u>13,673</u>
Net Assets at 31 December 2000	<u>3,591</u>	<u>228</u>	<u>192</u>	<u>4,011</u>

## 5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	Computer Application £'000
Amounts brought forward at 1 January 2000	172
Cash Payments for the Year	212
Transferred to Asset Register	<u>(384)</u>
Amounts carried forward at 31 December 2000	=

## 6. NET LIABILITY TO THE EXCHEQUER

## Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		4,303
Less Exchequer Grant Undrawn		<u>(3,610)</u>
Net Liability to the Exchequer		<u>693</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	898	
Debit Balances: Suspense	<u>14</u>	912
<b>Less: Creditors</b>		
Due to State	(160)	
Credit Balances: Suspense	<u>(59)</u>	<u>(219)</u>
		<u>693</u>

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

Subhead	Less/(More) than Provided  £'000	Explanation
A.1.	995	There was a considerable delay in the recruitment of contract mapping staff for 1:5000 mapping programme sanctioned in 1999. In addition, several permanent positions within the Department remain vacant and current economic factors are preventing these positions from being filled.
A.3	(137)	This overrun has arisen due to an additional flying contract for the production of ortho photography negotiated during 2000.
A.4	(16)	The implementation of an electronic communication system led to increased telephone costs.
A.5.	14	An increase in estimates was granted to meet the costs of providing equipment for the additional contract staff. Delay in recruitment of these staff meant that this budget was not fully utilised.
A.7	(34)	During 2000 the Department was involved in a number of legal proceedings which resulted in costs being higher than expected.
A.8	574	Capital expenditure was below the budgeted level due to the delay in commencing the 1:5000 mapping programme. In addition, committed expenditure of £320,000 for FIOS 'pen computers' was not paid and has been carried forward to 2001.
A.9	71	Vehicles required for 1:5000 mapping programme were not acquired due to the delay in commencing this programme.

## 8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Sales of maps	3,560,000	4,621,042
2. Royalty fees	1,500,000	3,140,632
3. Miscellaneous receipts	40,000	123,569
<b>Total</b>	<b>5,100,000</b>	<b>7,885,243</b>

### Explanation of Variation

- Continued strong performance and the establishment of new agent outlets has led to increased sales of maps.
- There has been increased demand for digital products by Telecommunication and Engineering companies. OSI continued to devote extra resources to monitoring and collecting royalty and licensing fees, resulting in considerable growth.
- There was a higher than expected demand for control and service products.

## 9. COMMITMENTS

At 31 December, 2000 commitments totalled IR£1,222,535, most of which relates to IT maintenance contracts.

**10. MISCELLANEOUS ITEMS**

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of £630,000 was included in the estimate for 2001.

**11. DETAILS OF EXTRA REMUNERATION**

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	54,742	113	2	5,500
Overtime and extra attendance	<u>292,466</u>	132	14	9,124
Total extra remuneration	<u>347,208</u>	202	16	9,124

Note:

Certain individuals received extra remuneration in more than one category.

**12. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Ordnance Survey map stocks	1,269
Ordnance Survey consumable stocks	<u>116</u>
	<u>1,385</u>

**13. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	88
Pay Related Social Insurance	39
Value Added Tax	<u>33</u>
	<u>160</u>

RICHARD KIRWAN  
*Accounting Officer*  
ORDNANCE SURVEY IRELAND  
30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Ordnance Survey Ireland for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	13,978	12,907	-
A.2. Travel and Subsistence	467	496	-
A.3. Incidental Expenses	422	399	2
A.4. Postal and Telecommunications Services	1,094	1,057	136
A.5. Office Machinery and Other Office Supplies	1,688	3,114	458
A.6. Office Premises Expenses	565	880	89
A.7. Consultancy Services	491	180	63
A.8. Collection of Statistics	<u>4,979</u>	<u>4,003</u>	<u>18</u>
<b>Gross Total</b>	23,684	23,036	766
<i>Deduct:-</i>			
A.9. Appropriations in Aid	<u>1,170</u>	<u>856</u>	<u>155</u>
<b>Net Total</b>	<u>22,514</u>	<u>22,180</u>	<u>611</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£334,284</b>	<b>€ 424,453</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			22,180
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,979)		
Disposals Cash	6		
Depreciation	1,665		
Loss on Disposals	<u>4</u>	(1,304)	
<b>Assets under Development</b>			
Cash Payments		(610)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	425		
Increase in Stock	<u>(32)</u>	<u>393</u>	<u>(1,521)</u>
<b>Direct Expenditure</b>			20,659
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	4,919		
Notional Rents	<u>1,500</u>		<u>6,419</u>
<b>Operating Cost</b>			<u>27,078</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
Capital Assets (Note 3)			6,259
Assets under Development (Note 4)			<u>1,215</u>
			7,474
<b>Current Assets</b>			
Stocks (Note 11)		146	
Prepayments		151	
Accrued Income		170	
Other Debit Balances		91	
PMG Balance and Cash	1,666		
Less Orders Outstanding	<u>(1,560)</u>	106	
Amount Owed by the Exchequer (Note 5)		<u>579</u>	
<b>Total Current Assets</b>		1,243	
<b>Less Current Liabilities</b>			
Accrued Expenses		917	
Deferred Income		15	
Other Credit Balances		142	
Due to State (Note 12)		634	
<b>Total Current Liabilities</b>		<u>1,708</u>	
<b>Net Current Liabilities</b>			<u>(465)</u>
<b>Net Assets</b>			<u>7,009</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	8,762	1,462	10,224
Additions	2,987	328	3,315
Disposals	(53)	(19)	(72)
Gross Assets at 31 December 2000	<u>11,696</u>	<u>1,771</u>	<u>13,467</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2000	4,766	839	5,605
Depreciation for the year	1,497	168	1,665
Depreciation on Disposals	(46)	(16)	(62)
Cumulative Depreciation at 31 December 2000	<u>6,217</u>	<u>991</u>	<u>7,208</u>
<b>Net Assets at 31 December 2000</b>	<u>5,479</u>	<u>780</u>	<u>6,259</u>

## 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications
	£'000
Amounts brought forward at 1 January 2000	958
Cash Payments for the Year	610
Transferred to Asset Register	(353)
Amounts carried forward at 31 December 2000	<u>1,215</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 2000

	£'000	£'000
Surplus to be surrendered		334
Less Exchequer Grant Undrawn		<u>(913)</u>
Net Liability from the Exchequer		<u>(579)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	106	
Debit Balances: Suspense	<u>91</u>	197
<b>Less: Creditors</b>		
Due to State	(634)	
Credit Balances: Suspense	<u>(142)</u>	<u>(776)</u>
		<u>(579)</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.5.	(1,426)	In preparation for the Census of Population, scheduled to take place in April 2001, new offices in Swords were equipped and furnished. New scanning equipment was introduced to assist in the timely processing and analysis of results.
A.6.	(315)	In preparation for the Census of Population, scheduled to take place in April 2001, new offices in Swords were equipped and furnished. New scanning equipment was introduced to assist in the timely processing and analysis of results.
A.7.	311	A further phase in the Balance of Payments consultancy was deferred and the Financial Management Consultancy was paid in 2001.

## 7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. European Union Receipts	960,000	550,478
2. Miscellaneous	<u>210,000</u>	<u>305,786</u>
<b>Total</b>	<u>1,170,000</u>	<u>856,264</u>

**Explanation of Variation**

1. European Union contracts expected were not realised

**8. COMMITMENTS**

As at 31 December 2000, commitments likely to materialise in future years amount to £4,899,731.

**9. DETAILS OF EXTRA REMUNERATION**

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	65,684	109	2	5,649
Overtime and extra attendance <sup>1</sup>	312,832	324	5	7,778
Shift and roster allowances	27,673	10	-	-
Miscellaneous	<u>20,493</u>	143	-	-
Total extra remuneration	<u>426,682</u>			

Notes:

Certain individuals received extra remuneration in more than one category.

1. One person received £7,778 in respect of overtime but £1,012 was recouped from Department of the Taoiseach.

**10. MISCELLANEOUS ITEMS**

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £302,200 is included in the Estimate for 2001.

In accordance with the Administrative Budget Agreement, 143 awards were made totaling £20,493 under the Exceptional Performance scheme. The highest award was £1,500.

*Ex-gratia* payments totalling £750 was made to a member of staff in the Quarterly National Household Survey Division in lieu of extra duties carried out in 2000.

A payment of £7,876 was paid to University College Cork in respect of a scholarship in statistical studies.

**11. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	65
IT Consumables	22
Publications <sup>1</sup>	<u>59</u>
	<u>146</u>

Note:

1. This is the value of stock held by the Government Supplies Agency (GSA). They are valued at cover price less GSA commission of 40%.

**12. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	234
Pay Related Social Insurance	125
Value Added Tax	17
Pension Contributions	245
Withholding Tax	<u>13</u>
	<u>634</u>

DONAL GARVEY  
Accounting Officer  
CENTRAL STATISTICS OFFICE  
31 March 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
Comptroller and Auditor General

## OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	16,976	16,409	-
A.2. Travel and Subsistence	441	449	25
A.3. Incidental Expenses	1,391	1,199	37
A.4. Postal and Telecommunications Services	653	650	57
A.5. Office Machinery and Other Office Supplies	2,363	1,604	24
A.6. Office Premises Expenses	1,059	757	54
A.7. Consultancy Services	919	571	65
A.8. Centre for Management and Organisation Development	1,038	857	14
<b>OTHER SERVICES</b>			
B. Consultancy Services	2,000	647	10
C. Information Technology Fund	-	-	-
D. Economic and Social Research Institute – Administration and General Expenses (Grant in Aid)	1,801	1,801	-
E. Institute of Public Administration (Grant-in-Aid)	1,739	1,739	-
F. Losses in respect of certain loans for Industrial Development purposes advanced by ICC Bank plc	440	440	-
G. Gaeleagras na Seirbhíse Poiblí	150	114	1
H. Civil Service Arbitration and Appeals Procedures	35	11	4
I.1. Review Body on Higher Remuneration in the Public Sector	125	140	2
I.2. Public Service Benchmarking Body			
<i>Original</i> Nil			
<i>Supplementary</i> 1,000	1	-	4
J. Contribution to the Common Fund for Commodities	90	-	-
K. Management Expenses of Assets and Liabilities of Foir Teoranta transferred to ICC Bank plc	-	-	-
L.1. Structural Funds Technical Assistance and Other Costs	2,508	1,292	114
L.2. Technical Assistance Costs of Regional Assemblies - Supplementary	1	153	89
M. Determination Committees	210	-	-
N. Payments to the Promoters of Certain Charitable Lotteries ( <i>National Lottery Funded</i> )	6,000	6,000	-
O. Euro Changeover Board of Ireland	1,633	1,840	219
P. Change Management Fund	5,000	1,402	(76)

**Vote 6**

	Service	Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
Q.1.	Peace Programme	18,000	1,280	95
Q.2.	North-South INTERREG	8,000	139	-
Q.3.	Special EU Programmes Body	2,000	302	-
R.	Other Community Initiatives	10,000	68	-
S.	Information Society	25,230	8,999	-
T.	Partnerships	<u>7,000</u>	=	=
	<b>Gross Total</b>	116,803	48,863	738
	<i>Deduct</i>			
U.	Appropriations in Aid	<u>10,444</u>	<u>737</u>	<u>262</u>
	<b>Net Total</b>	<u>106,359</u>	<u>48,126</u>	<u>476</u>
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£58,233,325</b>	<b>€ 73,941,070</b>	

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

**NOTES**

**1. OPERATING COST STATEMENT FOR 2000**

	£'000	£'000	£'000
<b>Net Outturn</b>			48,126
<b>Changes in Capital Assets</b>			
Purchases Cash	(827)		
Depreciation	1,117		
Loss on Disposals	<u>25</u>	315	
<b>Assets Under Development</b>			
Cash Payments		(234)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(521)		
Increase in Stock	(12)	(533)	(452)
<b>Direct Expenditure</b>			47,674
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	6,795		
Notional Rents	<u>2,194</u>		<u>8,989</u>
<b>Operating Cost</b>			<u>56,663</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			2,983
<b>Assets Under Development (Note 4)</b>			<u>251</u>
			3,234
<b>Current Assets</b>			
Stocks (Note 15)		68	
Prepayments		141	
Accrued Income		262	
Other Debit Balances:			
Recoupable Salaries	266		
Recoupment of Travel Expenditure	4		
Travel Imprests	<u>37</u>	307	
PMG Balance and Cash	3,442		
Less Orders Outstanding	<u>(2,547)</u>	<u>895</u>	
<b>Total Current Assets</b>		<u>1,673</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		879	
Other Credit Balances:			
Payroll Deductions	98		
Due to State (Note 16)	502		
Other Suspense Items	<u>227</u>	827	
Net Liability to the Exchequer (Note 5)		<u>375</u>	
<b>Total Current Liabilities</b>		<u>2,081</u>	
<b>Net Current Liabilities</b>			<u>(408)</u>
<b>Net Assets</b>			<u>2,826</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Hardware /Software £'000	Furniture and Fittings £'000	Office Equipment £'000	Totals £'000
Cost or Valuation at 1 January 2000	5,969	2,152	452	8,573
Additions	605	369	92	1,066
Disposals	(184)	(214)	(11)	(409)
Gross Assets at 31 December 2000	<u>6,390</u>	<u>2,307</u>	<u>533</u>	<u>9,230</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 2000	3,736	1,482	296	5,514
Depreciation for the year	861	176	80	1,117
Depreciation on Disposals	(184)	(189)	(11)	(384)
Cumulative Depreciation at 31 December 2000	<u>4,413</u>	<u>1,469</u>	<u>365</u>	<u>6,247</u>
Net Assets at 31 December 2000	<u>1,977</u>	<u>838</u>	<u>168</u>	<u>2,983</u>

## 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In-House Computer Applications £'000
Amounts brought forward at 1 January 2000	455
Cash Payments for the Year	234
Transferred to Asset Register	(230)
Adjustments (deduction)	(208)
Amounts carried forward at 31 December 2000	<u>251</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 2000

	£'000	£'000
Surplus to be surrendered		58,233
Less Exchequer Grant Undrawn		<u>(57,858)</u>
Net Liability to the Exchequer		<u>375</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	895	
Debit Balances: Suspense	<u>307</u>	1,202
<b>Less: Creditors</b>		
Due to State	(502)	
Credit Balances: Suspense	<u>(325)</u>	<u>(827)</u>
		<u>375</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £1,000 was received as conscience money.

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.5.	759	The saving arose as the final part of the PMG's bank reconciliation system was completed ahead of schedule and paid for in 1999, the acquisition of a new payroll system was delayed until 2001 and new servers for the accounts and payroll systems cost substantially less than expected. The estimate also included a provision for networking equipment for moving staff from Mount Street to Agriculture House which did not happen.
A.6.	302	Due to a delay in the completion of the refurbishment of the basement area in Government Buildings and consequent work, some bills will not be paid until 2001.
A.7.	348	The saving arose due to some consultancy projects not going ahead and others costing less than estimated.
B.	1,353	Fees and expenses relating to the sale of the ICC and TSB Banks were not paid in 2000 because of a delay in the completion of the sale. The sale of ACC Bank was delayed, so no expenses were incurred.
G.	36	The expenditure was less than estimated due to (i) a full-time teacher vacancy from September 2000 and (ii) a reduction in classes due to curtailment of some language training.
H.	24	There were fewer sittings of the Board in 2000 than expected.
I.1.	(15)	It is not possible to estimate precisely the final cost for consultancy prior to the commencement of a review. The costs involved were higher than had originally been estimated.

## Vote 6

Subhead	Less/(More) Than Provided £'000	Explanation
J.	90	There was no demand in 2000 against this contingency provision for part payment of Ireland's voluntary contribution of \$250,000 to the second Account of the Common Fund for Commodities.
L.1.	1,216	The 2000 estimate related to measures funded under the Community Support Framework Technical Assistance Operational Programme 1994-1999 and the National Development Plan/Community Support Framework Technical Assistance Operational Programme 2000-2006. Savings arose due to the measures under the 2000-2006 Operational Programme being still in their developmental stages.
L.2.	(152)	This Subhead was only set up in late December and a token Supplementary Estimate of £1,000 was agreed by the Dail, with expenditure on the subhead to be met from savings elsewhere in the Vote.
M.	210	No investigations by Determination Committees were required in 2000.
O.	(207)	The overspend arose due to increased spending on advertising.
P.	3,598	The saving arose because the implementation of the Performance Management Development System was agreed later than expected and there was some delay in the expected development of the new Management Information Framework. This resulted in funding for professional accountancy advice and management consultancy not being spent.
Q.1.	16,720	The saving arose due to the later than expected delivery of the new Peace Programme for the period 2000-2004.
Q.2.	7,861	The European Commission were late in publishing relevant guidelines, with knock-on effects on the delivery of the programmes.
Q.3.	1,698	The new Special EU Programmes Body did not become fully operational until April 2000, and so required less funding than expected.
R.	9,932	As for Subhead Q2, also affected by the Commission's delay in publishing relevant guidelines.
S.	16,231	There were delays in implementing some large e-Government and e-Commerce projects under the Government's Action Plan for the Information Society.
T.	7,000	An allocation of £7m was provided in this Vote for partnerships in the local authority, health and education sectors. Of this, £5.6m was re-allocated by way of Supplementary Estimates, £2.8m to each of Vote 33 Health & Children and Vote 25 Environment and Local Government. The progress in the partnership process in the education sector did not require the intended Supplementary Estimate for the remaining £1.4m.

## 8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipts from computer services rendered by the Centre for Management and Organisation	1,000	5,820
2. Receipts from the EU in relation to the National Information Programme on the changeover to EMU and the Euro	300,000	225,000
3. Receipts from Departments in respect of Foreign Language Classes	43,000	24,130
4. Miscellaneous	100,000	481,836
5. Community Initiatives North/South Co-operation	<u>10,000,000</u>	=
<b>Total</b>	<u>10,444,000</u>	<u>736,786</u>

**Explanation of Variation**

1. Receipts from the North Western Health Board for licence fees in respect of central payroll (UNIPAY) were greater than estimated.
2. EU receipts were lower than expected, mainly because of timing factors.
3. Receipts were less than expected as a result of a reduction in classes due to curtailment of certain language training.
4. £329,590 relates to Change Management funds that were not spent, and so returned, by various Departments.
5. Delay by the EU Commission in publishing relevant guidelines led to the late delivery of some EU Community Initiatives. See also Note 7, Subhead Q2.

**9. COMMITMENTS****Global Commitments**

## Subhead F

Losses relating to certain loans in the 1980s have, since 1986, been recouped from the Exchequer via the Department of Finance Vote. A total of £16.3million was met from the Vote in the period 1987 to 1998 inclusive. In the context of the sale of ICC all remaining liabilities under this Subhead were transferred to ICC Bank in 2000 in return for a once-off payment from the Exchequer of £440,000, resulting in the closure of this subhead.

**Other Commitments**

Commitments on other subheads at year end totalled £11,281,963, of which £2,970,326 were for Subhead P and £8,171,034 were for Subhead S.

**10. DETAILS OF EXTRA REMUNERATION**

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	223,238	96	15	13,498
Overtime and extra attendance	438,133	256	26	18,679
Miscellaneous	<u>47,439</u>	66	1	7,115
Total extra remuneration	<u>708,810</u>	335	48	19,462

Note:

Certain individuals received extra remuneration in more than one category.

**11. MISCELLANEOUS ITEMS**

The 2001 Estimate provision includes carry forward savings of £1,242,000 from 2000 under the terms of the Administrative Budget Agreement.

A total of £294 was paid to seven officers in respect of *ex-gratia* payments.

Official gifts of a value of £860 were given during the year.

This account includes expenditure of £190,591 in respect of 6 officers who were serving outside the Department for all or part of 2000 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.

## Vote 6

A total of £20,071 was spent on merit awards. This comprised 108 individual awards and 12 group awards. The payments, some of which were in respect of 1998 and 1999, ranged from £25 to £700.

Consultancy payments of £1,080 were made to one retired member of staff in receipt of a Civil Service pension.

Subhead F: The end of the year for these loans is October. The 2000 outturn was nil. All remaining liabilities under this subhead have been transferred to ICC Bank in return for a once off payment from the Exchequer of £440,000 in 2000 resulting in the closure of this subhead. The accrued liability of £71,000 as at 31 December 1999 was only payable if the transfer was not completed and as this was not the case, there was no accrued liability payable.

Payments totalling £279,739 were paid from the Change Management Fund (Subhead P. of the Vote) in relation to the following projects for the Department of Finance:

	£
Crossing the Boundaries	5,000
Gender Equality Report - Publication Costs	24,425
Gender Equality Report - Seminar	2,042
Generic Model - Seminar	7,075
Internal Audit Training	14,797
Modifications to COREPAY and UNIPAY Systems	48,811
MSC Strategic Management	97,200
Quality Customer Service	10,078
Term Time - Pilot Recruitment Scheme	<u>70,311</u>
	<u>279,739</u>

The Net Allied Services expenditure of £6,795,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on the other Votes;

Vote	£'000
7 Superannuation and Retired Allowances	4,908
10 Office of Public Works	1,690
20 Garda Síochána	106
Central Fund - Ministerial pensions etc (No. 38 of 1938, etc.)	<u>91</u>
<b>Total</b>	<u>6,795</u>

## 12. EU FUNDING DETAILS

The following Subheads are funded by the European Regional Development Fund (ERDF). Estimates of expenditure and actual outturns were as follows:

Subhead	Description	Estimate £	Outturn £
L.1.	Structural Funds Technical Assistance and other costs	2,508,000	1,292,122
L.2.	Technical Assistance Costs of Regional Assemblies	1,000	152,802
Q.1.	Peace Programme	18,000,000	1,279,974
Q.2.	North-South INTERREG	8,000,000	138,749
Q.3.	The Special EU Programmes Body	2,000,000	302,413
R.	Other Community Initiatives	<u>10,000,000</u>	<u>68,336</u>
		<u>40,509,000</u>	<u>3,234,396</u>

## 13. COMMISSIONS AND INQUIRIES

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2000 £	Cumulative Expenditure to 31 December 2000 £
Civil Service Arbitration Board	1950/51	8,775	454,532
Review Body on Higher Remuneration in the Public Sector	1969/70	139,554	1,414,461
Civil Service Appeals Board	1993	<u>2,000</u>	<u>18,520</u>
		<u>150,329</u>	<u>1,887,513</u>

## 14. NATIONAL LOTTERY FUNDING

The following Subheads were entirely funded from the National Lottery:

Subhead	Provision £'000	Outturn £'000
N Payments to the Promoters of Certain Charitable Lotteries	<u>6,000</u>	<u>6,000</u>
	<u>6,000</u>	<u>6,000</u>
N <b>Detailed Breakdown</b>	<b>£</b>	
Gael-Linn	412,250	
The Liffey Trust	34,664	
The Hanley Centre	42,677	
COPE Foundation	36,377	
Asthma Society of Ireland	91,167	
Associated Charities Trust	56,142	
Irish Cancer Society	286,556	
The Polio Fellowship of Ireland	286,556	
Irish Wheelchair Association	44,053	
Rehab Group	4,468,539	
Mulranny Day Centre Housing	15,805	
West of Ireland Alzheimer Foundation	66,828	
Co-Action West Cork	19,711	
Irish ME Trust	68,076	
Drogheda Community Services	70,599	

## 15. STOCKS

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	49
IT Consumables etc.	<u>19</u>
<b>Total</b>	<u>68</u>

## 16. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	359
Pay Related Social Insurance	96
Retention Tax	35
Value Added Tax	<u>12</u>
<b>Total</b>	<u>502</u>

JOHN HURLEY  
*Accounting Officer*  
DEPARTMENT OF FINANCE  
30 March 2001

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**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 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, etc.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A. Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	81,907	79,712	-
B. Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	17,971	17,287	-
C. <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	1,898	2,156	-
D. Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	18,118	14,300	-
E. Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	3	2	-
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	10,553	10,654	-
G. Injury Grants and Medical Fees	140	126	-
H. Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	8	8	-
I. Fees to Pensions Board	<u>34</u>	<u>35</u>	-
<b>Gross Total</b>	130,632	124,280	-
<i>Deduct:-</i>			
J. Appropriations in Aid	<u>16,443</u>	<u>17,891</u>	-
<b>Net Total</b>	<u>114,189</u>	<u>106,389</u>	-
<b>SURPLUS TO BE SURRENDERED</b>	<b>£7,799,675</b>	<b>€ 9,903,545</b>	

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

## NOTES

## 1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Current Assets</b>			
Other Debit Balances:			
Suspense		8	
PMG Balance and Cash	5,306		
Less Orders Outstanding	(222)	5,084	
<b>Total Current Assets</b>			5,092
<b>Less Current Liabilities</b>			
Net Liability to the Exchequer (Note 2)			<u>5,092</u>
<b>Net Current Assets</b>			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 2000

	£'000	£'000
Surplus to be surrendered		7,800
Less Exchequer Grant Undrawn		<u>(2,708)</u>
Net Liability to the Exchequer		<u>5,092</u>

## Represented by:

## Debtors

Net PMG position and cash	5,084	
Debit Balances: Suspense	<u>8</u>	<u>5,092</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
C.	(258)	It can be difficult to accurately predict the variation in the number of beneficiaries.
D.	3,818	Expenditure under this subhead is difficult to estimate as it involves predicting the number of officers who retire voluntarily between 60 and 65, or on grounds of ill-health and the number of

Subhead	Less/(More) Than Provided £'000	Explanation
G.	14	deaths in service. Expenditure on injury grants in respect of accidents on duty is subject to variation from year to year.

#### 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 6 December 1921, and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E).	3,000	3,202
2. Receipt from the Social Welfare Consolidation Act, 1993 (No. 38 of 1993) in respect of pension liability of staff	5,900,000	5,900,000
3. Receipts in respect of pension liability of staff on loan, <i>etc</i>	350,000	161,577
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others	8,403,000	9,337,623
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)	987,000	1,641,619
6. Repayment of Gratuities <i>etc</i> .	10,000	23,376
7. Purchase of Notional Service	750,000	823,264
8. Miscellaneous	<u>40,000</u>	-
<b>Total</b>	<b><u>16,443,000</u></b>	<b><u>17,890,661</u></b>

#### Explanation of Variation

3. The number of staff on loan can vary from year to year making accurate estimation difficult.
4. The difference is due to an increase in the number of civil servants.
5. The increase is due to additional new recruits.
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 will avail of the scheme each year.
8. It is not possible to predict miscellaneous receipts with accuracy.

#### 5. DETAILS OF EXTRA REMUNERATION

In 2000, there were no waivers of abatement of pension. In the case of four civil servants where special circumstances were deemed to apply, fees were determined without reference to the former salary.

**6. MISCELLANEOUS**

A total of £40,098 in respect of irrecoverable overpayments of pension was written off.

JOHN HURLEY  
*Accounting Officer*  
DEPARTMENT OF FINANCE  
31 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	4,464	3,906	-
A.2. Travel and Subsistence	470	398	3
A.3. Incidental Expenses	77	103	14
A.4. Postal and Telecommunications Services	35	88	4
A.5. Office Machinery and Other Office Supplies	217	193	11
A.6. Office Premises Expenses	61	52	1
A.7. Consultancy and Legal Fees	190	26	23
A.8. Expenses of Investigations by the Comptroller and Auditor General under the Comptroller and Auditor General and Committees of the Houses of the Oireachtas (Special Provisions) Act, 1998	<u>15</u>	<u>60</u>	-
<b>Gross Total</b>	<b>5,529</b>	<b>4,826</b>	<b>56</b>
<i>Deduct:-</i>			
A.9. Appropriations in Aid	<u>1,560</u>	<u>1,651</u>	<u>298</u>
<b>Net Total</b>	<b><u>3,969</u></b>	<b><u>3,175</u></b>	<b><u>(242)</u></b>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£793,906</b>	<b>€ 1,008,053</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			3,175
<b>Changes in Capital Assets</b>			
Purchases Cash	(124)		
Depreciation	139		
Loss on Disposals	<u>9</u>	24	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(90)		
Increase in Stock	<u>(5)</u>	<u>(95)</u>	<u>(71)</u>
<b>Direct Expenditure</b>			3,104
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure		454	
Notional Rents		213	<u>667</u>
<b>Operating Cost</b>			<u>3,771</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			310
<b>Current Assets</b>			
Stocks (Note 10)		9	
Accrued Income		298	
Other Debit Balances:			
Suspense		102	
PMG Balance and Cash	510		
Less Orders Outstanding	(41)	<u>469</u>	
<b>Total Current Assets</b>		878	
<b>Less Current Liabilities</b>			
Accrued Expenses		56	
Other Credit Balances:			
Payroll Deductions	35		
Due to State (Note 11)	<u>142</u>	177	
Net Liability to the Exchequer (Note 4)		394	
<b>Total Current Liabilities</b>		<u>627</u>	
<b>Net Current Assets</b>			<u>251</u>
<b>Net Assets</b>			<u>561</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	860	225	1,085
Additions	120	4	124
Disposals	(77)	-	(77)
Gross Assets at 31 December 2000	<u>903</u>	<u>229</u>	<u>1,132</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	615	134	749
Depreciation for the year	116	23	139
Depreciation on Disposals	(66)	-	(66)
Cumulative Depreciation at 31 December 2000	<u>665</u>	<u>157</u>	<u>822</u>
<b>Net Assets at 31 December 2000</b>	<u>238</u>	<u>72</u>	<u>310</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 2000

	£'000	£'000
Surplus to be surrendered		794
Less Exchequer Grant Undrawn		<u>(400)</u>
Net Liability to the Exchequer		<u>394</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	469	
Debit Balances: Suspense	<u>102</u>	571
<b>Less: Creditors</b>		
Due to State	(142)	
Credit Balances: Suspense	<u>(35)</u>	<u>(177)</u>
		<u>394</u>

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

Subhead	Less/(More) Than Provided	Explanation
	£'000	
A.1.	558	Savings arose as a result of delays in filling vacancies.
A.2.	72	Staff vacancies also led to lower than anticipated travel and subsistence costs.
A.3.	(26)	Additional costs were incurred on advertising for a second recruitment campaign in the year.
A.4.	(53)	It was necessary to upgrade the telephone system due to the withdrawal of maintenance facilities by service providers on old lines.
A.7.	164	The programme of Value for Money studies did not require the anticipated level of consultancy support.
A.8.	(45)	The overrun is due to delays in receipt of claims for legal fees and the final invoice from the appointed auditor.

#### 6. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt of Audit Fees	<u>1,560,000</u>	<u>1,651,047</u>

**Explanation of Variation**

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

**7. COMMITMENTS**

The global figure for commitments likely to materialise in subsequent years amounts to £154,201. Of this amount £25,000 is in respect of a consultancy service for a Value for Money Examination and £129,201 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 £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	16,784	10	-	-
Overtime and extra attendance	5,924	8	-	-
Miscellaneous	13,000	4	1	7,500

Note:

Certain individuals received extra remuneration in more than one category.

**9. MISCELLANEOUS ITEMS**

The cumulative cost of the investigation by the Comptroller and Auditor General into the administration of Deposit Interest Retention Tax and related matters was £1.115m. The costs are reflected in the Appropriation Accounts of the Office as follows:

	2000 £'000	Previous Years £'000	Total £'000
Directly Charged to DIRT Subhead	60	885	945
Salaries - Subhead A.1.	12	136	148
IT Equipment - Subhead A.5.	-	22	22
<b>Total</b>	<u>72</u>	<u>1,043</u>	<u>1,115</u>

The cost of one senior auditor on secondment to Directorate General Economic and Financial Affairs in Luxembourg without recoupment was £35,789.

Official gifts to a value of £90 were given during the year.

**10. STOCKS**Stocks at 31 December 2000 comprise: **£'000**

Stationery	2
Consumables etc.	<u>7</u>
	<u>9</u>

**11. DUE TO THE STATE**The amount due to the State at 31 December 2000 consisted of: **£'000**

Income Tax	62
Pay Related Social Insurance	23
Pension Contributions	22
Withholding Tax	<u>35</u>
	<u>142</u>

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JOHN BUCKLEY*Accounting Officer*

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

30 March 2001

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

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act, 1993, I have audited the Appropriation Account of the Vote of the Office of the Comptroller and Auditor General for the year ended 31 December 2000.

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

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

**Opinion**

In my opinion, the Appropriation Account of the Vote for the Office of the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000 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.

Ronan J. Nolan  
Deloitte & Touche  
Chartered Accountants & Registered Auditors  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2  
22 August 2001

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**Certificate of the Comptroller and Auditor General**

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2000 has been audited on my behalf by Ronan J. Nolan of Deloitte and Touche, Chartered Accountants and Registered Auditors. On the basis of his audit and certificate, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
Comptroller and Auditor General

## OFFICE OF THE REVENUE COMMISSIONERS

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	146,632	145,806	-
A.2. Travel and Subsistence	3,644	3,598	35
A.3. Incidental Expenses	5,877	6,248	308
A.4. Postal and Telecommunications Services	10,672	9,448	16
A.5. Office Machinery and Other Office Supplies	23,633	22,340	(875)
A.6. Office Premises Expenses	6,000	5,418	313
A.7. Consultancy Services	3,634	3,041	-
A.8. Machinery and Equipment for Security Printing and Stamping	320	233	25
A.9. Motor Vehicles	725	670	20
A.10. Law Charges, Fees and Rewards	3,280	2,936	99
A.11. Compensation and Losses	<u>175</u>	<u>27</u>	-
<b>Gross Total</b>	204,592	199,765	(59)
<i>Deduct:-</i>			
A.12. Appropriations in Aid	<u>21,702</u>	<u>23,234</u>	<u>706</u>
<b>Net Total</b>	<u>182,890</u>	<u>176,531</u>	<u>(765)</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£6,358,518</b>	<b>€ 8,073,652</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			176,531
<b>Changes in Capital Assets</b>			
Purchases Cash	(14,403)		
Disposals Cash	31		
Depreciation	22,302		
Gain on Disposals	(12)	7,918	
<b>Assets under Development</b>			
Cash Payments		(8,693)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(821)		
Increase in Stock	(573)	(1,394)	(2,169)
<b>Direct Expenditure</b>			174,362
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	22,126		
Notional Rents	<u>10,899</u>		<u>33,025</u>
<b>Operating Cost</b>			<u>207,387</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
Capital Assets (Note 3)			16,836
Assets under Development (Note 4)			<u>22,367</u>
			39,203
<b>Current Assets</b>			
Stocks (Note 12)		1,047	
Prepayments		2,442	
Accrued Income		883	
Other Debit Balances:			
Shared Buildings Advances	529		
Advances to OPW for building works etc.	637		
Advances for Travel and Subsistence purposes	45		
Miscellaneous Suspense	23		
Recoupable Expenditure	1,517		
Net Pay	<u>2,429</u>	5,180	
PMG Balance and Cash	6,058		
Less Orders Outstanding	<u>(5,865)</u>	<u>193</u>	
<b>Total Current Assets</b>		<u>9,745</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		2,383	
Deferred Income		177	
Other Credit Balances:			
Payroll Deductions	1,639		
Due to State (Note 13)	3,396		
Vote Deposits	<u>192</u>	5,227	
Net Liability to the Exchequer (Note 5)		<u>146</u>	
<b>Total Current Liabilities</b>		<u>7,933</u>	
<b>Net Current Assets</b>			<u>1,812</u>
<b>Net Assets</b>			<u>41,015</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	116,594	25,386	141,980
Additions	20,340	1,692	22,032
Disposals	(1,664)	(66)	(1,730)
Gross Assets at 31 December 2000	<u>135,270</u>	<u>27,012</u>	<u>162,282</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	105,523	19,332	124,855
Depreciation for the year	19,601	2,701	22,302
Depreciation on Disposals	(1,645)	(66)	(1,711)
Cumulative Depreciation at 31 December 2000	<u>123,479</u>	<u>21,967</u>	<u>145,446</u>
<b>Net Assets at 31 December 2000</b>	<u>11,791</u>	<u>5,045</u>	<u>16,836</u>

## 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications £'000
Amounts brought forward at 1 January 2000	20,986
Cash Payments for the Year	8,693
Transferred to Asset Register	(7,312)
<b>Amounts carried forward at 31 December 2000</b>	<u>22,367</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 2000

	£'000	£'000
Surplus to be surrendered		6,359
Less Exchequer Grant Undrawn		<u>(6,213)</u>
Net Liability to the Exchequer		<u>146</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	193	
Shared Buildings Advances	529	
Advances to OPW for building works etc.	637	
Advances for Travel and Subsistence purposes	45	
Miscellaneous Suspense	23	
Recoupable Expenditure	1,517	
Net Pay	<u>2,429</u>	5,373
<b>Less: Creditors</b>		
Payroll Deductions	(1,639)	
Due to State	(3,396)	
Vote Deposits	<u>(192)</u>	<u>(5,227)</u>
		<u>146</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. An amount of £530,108 in respect of bank interest on a Revenue Account held with the Central Bank was paid to the Exchequer.
2. The sum of £63,277 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994.
3. Witness expenses amounted to £400.

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

Subhead	Less/(More) than Provided  £'000	Explanation
A.8.	87	Work planned for 2000 had to be deferred to 2001 because of the relocation of the Revenue Printing Centre.
A.11.	148	A much lower number of court cases were concluded than had been anticipated resulting in a corresponding reduction in compensation costs.

## 8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Receipts for services relating to pay-related Social Insurance Scheme	18,847,000	18,847,000
2 Moneys received for special attendance of officers	400,000	403,331
3 Fines, forfeitures, law costs recovered	1,500,000	2,650,929
4 Proceeds of customs sales	75,000	113,398
5 Bill of entry receipts	40,000	59,533
6 Receipts from sale of official cars	40,000	31,480
7 Inward Processing Compensatory Interest	75,000	56,667
8 Miscellaneous	<u>725,000</u>	<u>1,071,593</u>
<b>Total</b>	<b><u>21,702,000</u></b>	<b><u>23,233,931</u></b>

## Explanation of Variation

3. Receipts are difficult to estimate.
4. Receipts vary with the quantity of seizures sold and the prices realised.
5. Receipts vary with demand.
6. The number of cars sold was lower than anticipated.
7. Difficult to anticipate receipts for this item.
8. Difficult to estimate receipts as numerous items involved.

## 9. COMMITMENTS

Commitments likely to materialise amount to £771,242.

## 10. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	846,436	797	23	10,246
Overtime and extra attendance	6,268,850	3,625	282	17,593
Shift and roster allowances	326,095	235	13	9,935
Miscellaneous	<u>92,582</u>	88	0	0
Total extra remuneration	<u>7,533,963</u>	3,936	378	23,516

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 £4,723,000 was included in the Estimate for 2001.

In addition to the amount expended under subheads A.2, A.3, A.5. and A.7, a sum of £4,238,863 was received from the Information Society Fund, subhead S. of the Vote for the Office of the Minister for Finance.

In addition to the amount expended under subheads A.1., A.2., A.3 and A.5., a sum of £81,303 was received from the Change Management Fund, subhead P. of the Vote for the Office of the Minister for Finance.

A total of £165,844 was spent on Exceptional Performance Awards (i.e. 101 individual awards ranging from £300 to £3,978 and 17 group awards ranging from £137 to £6,000).

The cost of Revenue staff on loan to other Departments without recoupment was £174,375.

As agreed with the Department of Finance, an *ex gratia* payment of £3,000 was made to a retired civil servant in respect of additional attendance and the working of irregular hours during a particular investigation.

Compensation of £7,750 was paid in respect of legal action taken by a member of staff. Other expenses amounted to £293.

Compensation of £6,000 was paid in respect of legal action taken by a member of the public.

49 awards totalling £9,550 were made under the Input (Staff Suggestion) Scheme.

Payments totalling £69,655 were made from a suspense account to cover the costs of enhancing the International Trade Statistics Systems. This project is being entirely funded by the EU.

## 12. STOCKS

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	563
IT Consumables etc.	<u>484</u>
	<u>1,047</u>

## 13. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	2,331
Pay Related Social Insurance	700
Withholding Tax	322
Value Added Tax (Intra EU Acquisitions)	15
Perks Tax	<u>28</u>
	<u>3,396</u>

DERMOT B. QUIGLEY  
*Accounting Officer*  
OFFICE OF THE REVENUE COMMISSIONERS  
31 March 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraphs 15 and 16 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*

## OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of Public Works: for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	16,279	14,684	-
A.2. Travel and Subsistence	890	1,117	155
A.3. Incidental Expenses	450	587	11
A.4. Postal and Telecommunications Services	758	761	80
A.5. Office Machinery and other Office Supplies	1,600	1,624	(26)
A.6. Office Premises Expenses	750	977	41
A.7. Consultancy Services	200	215	-
<b>OTHER SERVICES</b>			
B. President's Household Staff: Wages and Allowances	416	432	1
C. Zoological Society of Ireland	6,000	7,494	-
D. Purchase of Sites and Buildings	86,000	97,829	157
E. New Works, Alterations and Additions	141,126	118,166	1,301
F.1. Maintenance and Supplies	19,770	20,288	868
F.2. Government Supplies Agency	1,300	1,301	36
F.3. Rents, Rates, etc	44,784	44,316	(1,910)
F.4. Fuel, Electricity, Water, Cleaning Materials, etc.	417	503	33
G. Purchase and Maintenance of Engineering Plant and Machinery and Stores	2,294	2,226	56
H.1. Hydrometric and Hydrological Investigations and Monitoring	468	422	8
H.2. Drainage and Localised Flood Relief - Design and Construction Works	10,000	4,257	56
H.3. Drainage - Maintenance	7,604	8,027	136
H.4. Engineering Works	1,900	1,646	-
J. Irish College Paris (Grant)			
<i>Original</i>	-		
<i>Supplementary</i>	<u>10,000</u>	<u>10</u>	=
<b>Gross Total</b>			
<i>Original</i>	£343,006,000		
<i>Supplementary</i>	<u>10,000</u>	343,016	326,872
			1,003

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<i>Deduct:-</i>				
I.	Appropriations in Aid	10,650	11,299	1,911
	<b>Net Total</b>			
	<i>Original</i>	£332,356,000		
	<i>Supplementary</i>	10,000	332,366	315,573
				(908)
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£16,793,450</b>	<b>€ 21,323,283</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 18 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. Accounting protocols appropriate to the specific requirements of the OPW are being developed. The basis for these has been published and circulated to relevant bodies including the Department of Finance and Comptroller and Auditor General.

#### (a) Accrued Expenses

Liabilities are represented as goods or services received prior to 31 December 2000, which were paid for during January and February 2001.

#### (b) Accrued Income

This is represented as demands for payment issued before 31 December 2000 for goods or services provided which were unpaid on that date.

#### (c) Operating Cost Statement

This statement includes amounts for Notional Rents on State-owned premises based on estimated replacement costs for standard office accommodation. This does not reflect the unique nature of prestige buildings in the OPW property portfolio, to which standard rental values would not be applicable.

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

- (i) The method of property valuation is being revised in the OPW. The Office has initiated a process which will result in bringing the method of valuation more into line with standards used in the private sector.
- (ii) This process commenced in 1999 with State-owned properties occupied by the OPW itself, which were valued on the “existing use” basis.
- (iii) In 2000, OPW engaged consultants to carry out actual valuations on a sample group of OPW’s investment properties (ie non OPW occupied properties) using an “open market” method of valuation. When this process is complete, the resulting property revaluations will be reflected in future Appropriation Accounts.
- (iv) Properties purchased since 1 January 1995, which have not been revalued using the method outlined at (ii) above, have been valued at acquisition cost.
- (v) Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle.
- (vi) 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.

**(e) Capital Assets Under Development**

This statement includes Plant and Machinery and In-House Computer Applications for the first time. Construction projects are valued on practical completion, therefore construction projects on-going at 31 December 2000, 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**

The 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 2000**

	£'000	£'000	£'000
<b>Net Outturn</b>			315,573
<b>Changes in Capital Assets</b>			
Purchases Cash	(107,154)		
Disposals Cash	352		
Depreciation	2,919		
Loss on Disposals	<u>13</u>	(103,870)	
<b>Assets under Development</b>			
Cash Payments		(541)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	958		
Decrease in Stock	<u>295</u>	<u>1,253</u>	<u>(103,158)</u>
<b>Direct Expenditure</b>			212,415
<b>Expenditure Borne Elsewhere</b>			
Vote 7 - Superannuation and Retired Allowances	9,957		
Notional Rents Payable by OPW	4,298		
Notional Rents Receivable by OPW <sup>1</sup>	(64,460)		
Net Allied Services Expenditure	<u>(159,683)</u>		<u>(209,888)</u>
<b>Operating Cost<sup>2</sup></b>			<u>2,527</u>

Notes:

1. The figure for "Notional Rents Receivable by OPW" represents the estimated total of all the rents which would be payable to OPW if Government Departments/Offices were required to pay rent to OPW for the State-owned premises they occupy.
2. If the notional rents elements were removed, the Operating Cost would work out at £62.689m.

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			1,918,909
<b>Assets under Development (Note 5)</b>			<u>541</u>
			1,919,450
<b>Current Assets</b>			
Stocks (Note 14)		969	
Prepayments		3,065	
Accrued Income		2,272	
Euro Account		10	
EMTS - Current Account		15	
Central Bank Accounts Balances	30,049		
Less Orders Outstanding	<u>(9,739)</u>	<u>20,310</u>	
<b>Total Current Assets</b>		26,641	
<b>Less Current Liabilities</b>			
Accrued Expenses		4,068	
Deferred Income		361	
Other Credit Balances:			
Suspense	12,367		
Due to State (Note 15)	<u>3,530</u>	15,897	
Net Liability to the Exchequer (Note 6)		<u>4,413</u>	
<b>Total Current Liabilities</b>		<u>24,739</u>	
<b>Net Current Assets</b>			<u>1,902</u>
<b>Net Assets</b>			<u>1,921,352</u>

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Land and Buildings £'000	Plant and Machinery £'000	Office Equipment £'000	Furniture & Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	1,821,685	9,921	5,310	2,442	1,839,358
Additions <sup>1</sup>	99,697	2,078	940	4,418	107,133
Disposals	(345)	(80)	(1,375)	-	(1,800)
Revaluations <sup>2</sup>	(15,426)	(247)	=	=	(15,673)
Gross Assets at 31 December 2000	<u>1,905,611</u>	<u>11,672</u>	<u>4,875</u>	<u>6,860</u>	<u>1,929,018</u>
<b>Accumulated Depreciation:</b>					
Opening Balance at 1 January 2000	-	4,310	3,113	1,195	8,618
Depreciation for the year	-	1,340	978	601	2,919
Depreciation on Disposals	=	(54)	(1,374)	=	(1,428)
Cumulative Depreciation at 31 December 2000	-	<u>5,596</u>	<u>2,717</u>	<u>1,796</u>	<u>10,109</u>
<b>Net Assets at 31 December 2000</b>	<u>1,905,611</u>	<u>6,076</u>	<u>2,158</u>	<u>5,064</u>	<u>1,918,909</u>

## Notes:

- The difference between the additions for Land and Buildings (£99.697m) and the outturn on subhead D – Purchase of Sites (£97.829m) is made up mainly of deposits paid in 1999 for properties purchased in 2000 and included at full acquisition cost in the OPW Capital Asset Register in 2000.
- The downward revaluation arises mainly because 72/76 St. Stephen's Green, which was purchased in 2000 for £28.75m, had been included in the OPW Capital Asset Register at a value of £14.4 m, having been held on a long lease. The full purchase price including fees is included as an addition.

## 5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	Plant and Machinery £'000	In-house Computer Applications £'000	Totals £'000
Amounts brought forward at 1 January 2000	-	-	-
Cash Payments for the year	<u>114</u>	<u>427</u>	<u>541</u>
<b>Amounts carried forward at 31 December 2000</b>	<u>114</u>	<u>427</u>	<u>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 2000

	£'000	£'000
Surplus to be surrendered		16,793
Less Exchequer Grant Undrawn		<u>(12,380)</u>
Net Liability to the Exchequer		<u>4,413</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net Central Bank position		20,310
<b>Less: Creditors</b>		
Due to State	(3,530)	
Credit Balances: Suspense	<u>(12,367)</u>	<u>(15,897)</u>
		<u>4,413</u>

## 7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Proceeds from the Sale of Certain Properties	62,314

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.2	(227)	There was a general increase in the number of travel claims due to the increased activities of the Office. Also, substantial arrears were paid in 2000 due to an increase in mileage rates dating back to 1 January, 1999.
A.3	(137)	There was increased training provided in 2000 and other miscellaneous expenditure under this heading was higher than expected.
A.6	(227)	The excess was due to the installation of a new access security system at Head Office and works required to recentralise staff to Head Office.
C.	(1,494)	As the existing works programme was completed in September 2000, certain urgent infrastructure and enhancement works, which were included in the new 2001-2005 programme, were fast-tracked and done in 2000.
D	(11,829)	The Office was successful in completing the acquisition of a greater number of sites and buildings than anticipated.
E.	22,960	The saving resulted from demands for works under the Asylum Seekers Accommodation Programme being less than expected.
F.4	(86)	Higher fuel costs in 2000 and additional demands under the Asylum Seekers Accommodation Programme resulted in excess expenditure.

Subhead	Less/(More) Than Provided £'000	Explanation
H.1	46	The saving arose because there was a delay in commencing the update of the Flood Studies Report for Ireland.
H.2	5,743	The saving was due to delays at the preparation and design stages of flood relief schemes and because of the need to consult with local authorities, the public and environmental interests.
H.3	(423)	The increase was due to additional expenditure on bridges and embankments under the arterial drainage programme.
H.4	254	Expenditure was down because the Tralee Ship Canal could not be completed in 2000 due to unforeseen delays in finishing the bridge works.

## 9. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Rents	2,700,000	2,789,173
2. Dublin Castle Receipts	750,000	839,467
3. Sales of Property	700,000	778,307
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	750,000	1,000,000
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	5,642,000	5,114,724
6. Fees, <i>etc.</i> , in connection with the operation of the Local Loans Fund	3,000	3,512
7. Miscellaneous, including sales of surplus stores, hire of plant, <i>etc.</i>	<u>105,000</u>	<u>773,954</u>
<b>Total</b>	<u>10,650,000</u>	<u>11,299,137</u>

### Explanation of Variation

- Additional rent was received from new tenants following the purchase of a number of properties.
- The increase is attributable to higher than anticipated admission receipts at Dublin Castle.
- The increase is due to higher than expected receipts from the sale of properties.
- Receipts from operating account activities in the GSA was higher than expected due mainly to buoyant sales of publications.
- Building Maintenance Services receipts were lower than expected.
- Receipts from penal interest were slightly more than anticipated.
- Miscellaneous receipts exceeded expectations due to the cancellation of a number of large payable orders from a previous accounting period.

**10. COMMITMENTS****(A) Global Commitments**

The global figure for non-capital commitments likely to arise in 2001 and subsequent years is estimated to be £2,341,893.

**(B) Multi-annual Capital Commitments**

The following table details expenditure in 2000 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2000.

	£
Expenditure	131,689,901
Commitments to be met in subsequent years	78,293,836

**(C) Major Capital Projects**

Expenditure was incurred on 15 projects during 2000 where the total estimated cost of the individual project will exceed £5m. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/1999 £	Expenditure 2000 £	Subsequent Years £
Department of Defence GHQ	6,494,090	145,158	-
Store Street Garda Station	6,362,683	401,653	-
Houses of the Oireachtas - Leinster House 2000	8,250,811	15,332,154	424,000
Farmleigh	7,332	3,344,896	11,220,000
Education Main Development	1,663,431	5,701,632	6,100,000
National Library - NCAD Extension	1,913,516	3,962,867	790,000
National Museum - Turlough Park House (a)	3,071,096	3,531,390	-
Revenue Commissioners - Custom House, Dublin Port	106,862	267,297	10,240,000
Templemore Garda College	187,174	2,228,290	2,800,000
National Library 4 Kildare St - Refurbishment	-	114,854	5,085,000
Oireachtas Office Blocks - Refurbishment	-	6,472,041	200,000
Abbottstown Relocation Scheme	-	2,527,875	154,500,000
Decentralised Offices Dundalk	-	2,716,233	10,300,000
Government Offices, The Glen, Waterford	52,470	495,637	11,500,000
Cappamore Drainage Scheme	3,035,078	2,162,107	800,000

Note:

- (a) The total estimated cost includes £2m provided by Mayo County Council and £0.4m by the Department of Arts, Heritage, Gaeltacht and the Islands.

**(D) Future Payments in respect of leased properties.**

There were commitments outstanding at the end of 2000 in respect of rental of leased properties. As future payments are subject to fluctuations due to rental reviews, interest rate changes and the possibility of early termination of agreements, figures have not been included in respect of these commitments.

## 11. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	106,026	55	3	9,651
Overtime and extra attendance	203,712	156	7	17,204
Miscellaneous	<u>5,496</u>	32	-	-
Total extra remuneration	<u>315,234</u>		10	-

Note:

Certain individuals received extra remuneration in more than one category.

## 12. MISCELLANEOUS ITEMS

Compensation and associated legal and miscellaneous costs totalling £178,608 and ranging from £4,137 to £45,000, were paid in ten cases of personal injury claims by employees arising out of accidents at work. (Department of Finance delegated sanctions of 5/5/88 and 8/8/91 and sanction of 20/12/99, 1/02/01 and 27/02/01).

Sums totalling £84,007 and ranging from £3,375 to £35,701 were paid in settlement of eight claims for injuries to persons on State Property (Department of Finance delegated sanction of 8/8/91 and sanctions of 29/9/99 and 1/12/99).

Four ex-gratia payments totalling £1,262 and ranging from £40 to £722 were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91).

Nine payments totalling £6,035 and ranging from £67 to £1,821 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91).

The outturn for Subhead A.1 includes ten payments totalling £60,000 and ranging from £3,750 to £6,750 to OPW staff engaged in year 2000 compliance work. A further 38 payments totalling £13,838 and ranging from £180 to £540 were paid from Subhead A.1 to CPW staff who were on call over the millennium weekend.

The outturn for Subhead A.1 includes expenditure of £14,718 in respect of the salary of one officer on loan without repayment.

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. The fund was also used to pay merit awards totalling £10,950 made up of four group awards ranging from £450 to £3,500 and three individual awards of £1,000 each. (Administrative Budget Agreement paragraph 7.1.4 and E101/1/92).

Four retired civil servants in receipt of civil service pensions were re-engaged and were paid sums totalling £35,490 and ranging from £1,854 to £20,952.

Expenditure in 2000 on services provided on a repayment basis included £1,339,842 on Prison Projects and £93,606 on Fishery Harbour Centres.

An amount of £178,895 was recovered in 1999 in respect of irregular rent payments bringing total recoveries to £305,941. £100,000 was lodged to the Department of Finance in 1999 as an Extra Exchequer Receipt. The balance of £78,895 was still held in a suspense account at 31 December 2000 pending assessment for Capital Gains Tax.

## 13. EU FUNDING

The Outturns shown for subheads E. and H.4. include payments in respect of activities co-financed from the European Regional Development Fund.

**14. STOCKS**

Stocks at 31 December 2000 comprise:	£'000
Engineering Stocks	688
Building Materials	114
Paper and Stationery	109
Miscellaneous Stocks	42
Clothing Stocks	<u>16</u>
	<u>969</u>

**15. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	£'000
Loan Repayments	1,678
Withholding Tax	1,023
Income Tax	444
Pay Related Social Insurance	272
Capital gains tax (Note 12)	79
Value Added Tax	31
Pension Contributions	<u>3</u>
	<u>3,530</u>

**16. OPERATING ACCOUNTS IN THE GOVERNMENT SUPPLIES AGENCY**

The OPW Strategy Statement requires the Government Supplies Agency (GSA) to be more commercially minded in its operations. One of the changes considered essential in order to develop GSA along more commercial lines was a new financial system. In 1999, as an initial step, the GSA changed to operating accounts for certain activities. Under this new system, activities which have the potential to be self-financing and which were previously funded from subhead F.2. of the OPW Vote are instead funded by receipts generated by the activities themselves, with excess funds being transferred to Appropriations-in-Aid whenever prudent. A transfer of £1 million has been made from the operating accounts to Appropriations-in-Aid in each of the years since, i.e. 1999, 2000, 2001. The new system has also had the effect of reducing expenditure on subhead F.2. from £1.7 million in 1998 to £1.3 million in 2000.

## 17. NEW WORKS, ALTERATIONS AND ADDITIONS

## Analysis of Major Expenditure in 2000

Project	Estimate Provision £	Outturn £
1 Garda Stations: Erection of new buildings and major improvement schemes	9,000,000	9,909,877
2 Social, Community and Family Affairs: Erection of new buildings and major improvement schemes	3,500,000	3,254,977
3 Rationalisation of Office Accommodation	7,650,000	7,295,388
4 Agriculture: Erection of new buildings and major improvement schemes	1,400,000	1,178,260
5 Minor New Works (including Disabled Access Programme)	7,500,000	15,591,380
6 Health and Safety Programme	2,500,000	973,367
7 National Museum Programme	7,500,000	6,392,386
8 National Library	7,500,000	4,900,105
9 Farmleigh	6,000,000	3,344,896
10 Dundalk Decentralisation	1,000,000	2,716,233
11 Oireachtas	15,000,000	15,332,154
12 Department of Education Main Development	6,500,000	5,701,632
13 72/76 St. Stephen's Green Refurbishment	500,000	866,294
14 Asylum Seekers Programme	51,400,000	12,198,738
15 Talbot Premises at Santry	4,000,000	3,404,829
16 State Laboratory Extension	300,000	437,682
17 Templemore Accommodation	3,100,000	2,228,290
18 New Dublin Custom House	1,150,000	267,297
19 Waterford (The Glen) External Façade	2,000,000	495,637
20 Custom House Irish Life Refurbishment	-	1,050,060
21 Agriculture House Canteen Refurbishment	-	758,028
22 National Monuments, Killarney	-	844,940
23 Galway Custom House	-	729,504
24 United Nations Sculpture, New York	-	697,820
25 Oireachtas: Refurbishment of Office Blocks	-	6,472,041
26 Oireachtas: Leinster House Basement Refurbishment	-	1,245,142
27 Relocation of Department of Agriculture from Abbottstown	-	2,527,875
28 Royal Hospital Kilmainham: Courtyard Resurfacing	-	841,802
29 Irish College, Paris	1,000,000	-
30 Other Projects	<u>2,626,000</u>	<u>6,509,292</u>
<b>Total</b>	<u>141,126,000</u>	<u>118,165,926</u>

**18. SERVICES SUPPLIED TO OTHER DEPARTMENTS 2000 (SUBHEAD F.3. - RENTS, RATES, ETC.)**

Departments, etc.	Estimate Provision £	Outturn £
Oireachtas	402,000	299,874
Taoiseach	810,000	1,313,727
Finance	2,968,000	2,747,544
Revenue	9,642,000	8,165,626
Public Works	1,663,000	4,987,718
Ombudsman	729,000	664,635
Justice, Equality and Law Reform	9,263,000	7,115,572
Environment and Local Government	800,000	559,325
Education and Science	1,078,000	1,094,200
Foreign Affairs	4,342,000	3,372,068
Social, Community and Family Affairs	4,215,000	5,176,174
Health and Children	991,000	1,058,329
Agriculture and Food	1,451,000	1,418,526
Enterprise, Trade and Employment	2,440,000	2,436,753
Defence	245,000	243,143
Marine and Natural Resources	390,000	309,484
Public Enterprise	1,782,000	2,017,034
Arts, Heritage, Gaeltacht & the Islands	1,434,000	1,197,218
Tourism, Sport and Recreation	<u>139,000</u>	<u>138,722</u>
<b>Total</b>	<u>44,784,000</u>	<u>44,315,672</u>

BRIAN MURPHY  
*Oifigeach Cuntasaíochta*  
 OIFIG na nOIBREACHA POIBLÍ  
 30 Márta 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraphs 17 and 18 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*

## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>				
A.1.	Salaries, Wages and Allowances	2,218	2,112	-
A.2.	Travel and Subsistence	66	80	4
A.3.	Incidental Expenses	139	219	11
A.4.	Postal and Telecommunications Services	39	32	4
A.5.	Apparatus and Chemical Equipment	1,225	1,195	41
A.6.	Office Premises Expenses	175	121	7
A.7.	Consultancy	<u>50</u>	<u>29</u>	<u>11</u>
	<b>Gross Total</b>	3,912	3,788	78
<i>Deduct:-</i>				
A.8.	Appropriations in Aid	<u>23</u>	<u>107</u>	<u>22</u>
	<b>Net Total</b>	<u>3,889</u>	<u>3,681</u>	<u>56</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£208,394</b>	<b>€ 264,606</b>	

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			3,681
<b>Changes in Capital Assets</b>			
Purchases Cash	(701)		
Depreciation	<u>480</u>	(221)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals		<u>47</u>	(174)
<b>Direct Expenditure</b>			3,507
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	256		
Notional Rents	<u>487</u>		<u>743</u>
<b>Operating Cost</b>			<u>4,250</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			1,264
<b>Current Assets</b>			
Prepayments		18	
Accrued Income		22	
Other Debit Balances:			
Travelling Imprests	3		
Recoupment of Energy Costs	<u>2</u>	5	
PMG Balance and Cash	217		
Less Orders Outstanding	<u>(77)</u>	<u>140</u>	
<b>Total Current Assets</b>		<b>185</b>	
<b>Less Current Liabilities</b>			
Accrued Expenses		96	
Other Credit Balances:			
Due to State (Note 11)	56		
Payroll Deductions	16		
Travel Expenditure to be recouped	3		
Training Initiative Fund	11		
EU Research Project	1		
Bordeaux Workshop	1		
Change Management Fund	6		
Projects	34		
Performance Testing Scheme	5		
Medical Bureau of Road Safety	<u>6</u>	139	
Net Liability to the Exchequer (Note 4)		<u>6</u>	
<b>Total Current Liabilities</b>		<b>241</b>	
<b>Net Current Liabilities</b>			<b>(56)</b>
<b>Net Assets</b>			<b><u>1,208</u></b>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000<sup>1</sup>

	Office Equipment
	£'000
Cost or Valuation at 1 January 2000	2,473
Additions	<u>701</u>
Gross Assets at 31 December 2000	<u>3,174</u>
<b>Accumulated Depreciation:</b>	
Opening Balance at 1 January 2000	1,430
Depreciation for the year	<u>480</u>
Cumulative Depreciation at 31 December 2000	<u>1,910</u>
<b>Net Assets at 31 December 2000</b>	<b><u>1,264</u></b>

Note:

1. Land and Buildings are recorded on the Asset Register of the Vote of the Office of Public Works. Furniture and Fittings are all over 10 years old and so are fully written off.

### 4. NET LIABILITY TO THE EXCHEQUER

#### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		208
Less Exchequer Grant Undrawn		<u>(202)</u>
Net Liability to the Exchequer		<u>6</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	140	
Debit Balances: Suspense	<u>5</u>	145
<b>Less: Creditors</b>		
Due to State	(56)	
Credit Balances: Suspense	<u>(83)</u>	<u>(139)</u>
		<u>6</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	(14)	The excess was due to increased participation at EU international analytical meetings and technical workshops.
A.3.	(80)	The increase was due to an increase in general training costs, in particular to the roll out of Performance Management training in the Laboratory.
A.6.	54	Savings arose because expenditure on the refurbishment of a laboratory was not completed by year end.
A.7.	21	The savings arose because the level of consultancy required was less than originally planned.

## 6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipts for Various Analyses, Examinations, Tests, etc.	20,000	107,130
2. Recoupment from EU for Research/Development Projects	<u>3,000</u>	=
<b>Total</b>	<b><u>23,000</u></b>	<b><u>107,130</u></b>

### 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 £14,684 which were placed during 2000, were not delivered until 2001.

## 8. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	9,860	13	-	-
Overtime and extra attendance	<u>33,034</u>	13	2	6,579
Total extra remuneration	<u>42,894</u>	23	2	6,579

Note:

Certain individuals received extra remuneration in more than one category.

## 9. MISCELLANEOUS ITEMS

A total of £124,000 was included in the 2001 Estimate under the terms of the delegated administrative budget scheme.

A total of £4,216 was spent on merit awards in 2000.

A sum of £4,675 was received from Subhead P. of the Vote for the Office of the Minister for Finance under the Change Management Fund.

The Net Allied Services Expenditure of £256,000 included in the Operating Cost Statement relates to expenditure borne on Vote 7, Superannuation and Retired Allowances.

## 10. STOCKS

The amount of stocks at year end is minimal and therefore no valuation is included in this account.

## 11. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:

	£'000
Income Tax	40
Pay Related Social Insurance	5
Value Added Tax	<u>11</u>
	<u>56</u>

MÁIRE C. WALSH  
Accounting Officer  
STATE LABORATORY  
30 March 2001

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
Comptroller and Auditor General

## SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted, for Secret Service.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Secret Service	<u>735</u>	<u>303</u>	=
<b>SURPLUS TO BE SURRENDERED</b>	<b>£431,665</b>	<b>€ 548,102</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 3 form part of this Account.

### NOTES

#### 1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000
<b>Current Assets</b>		
PMG Balance and Cash	17	
<b>Less Current Liabilities</b>		
Net Liability to the Exchequer (Note 2)	<u>17</u>	
<b>Net Current Assets</b>		=
<b>Net Assets</b>		=

#### 2. NET LIABILITY TO THE EXCHEQUER

##### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000
Surplus to be surrendered	432
Less Exchequer Grant Undrawn	<u>(415)</u>
Net Liability to the Exchequer	<u>17</u>
<b>Represented by:</b>	
<b>Debtors</b>	
Net PMG position and cash	<u>17</u>

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

The estimate is necessarily conjectural.

JOHN HURLEY  
*Accounting Officer*  
DEPARTMENT OF FINANCE  
28 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Secret Service for 2000 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 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	3,741	3,022	-
A.2. Travel and Subsistence	161	145	12
A.3. Incidental Expenses	476	417	(2)
A.4. Postal and Telecommunications Services	160	65	7
A.5. Office Machinery and Other Office Supplies	380	314	-
A.6. Office Premises Expenses	161	156	1
A.7. Consultancy Services	1,124	249	16
<b>OTHER SERVICES</b>			
B. Contributions to International Organisations	15	54	-
C. Law Reform Commission (Grant-in-Aid)	906	906	-
D. General Law Expenses	<u>55</u>	<u>66</u>	<u>13</u>
<b>Gross Total</b>	7,179	5,394	47
<b>E. Deduct:-</b>			
Appropriations in Aid	<u>10</u>	<u>17</u>	<u>22</u>
<b>Net Total</b>	<u>7,169</u>	<u>5,377</u>	<u>25</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£1,791,894</b>	<b>€ 2,275,236</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			5,377
<b>Changes in Capital Assets</b>			
Purchases Cash	(245)		
Disposals Cash	1		
Depreciation	428		
Gain on Disposals	(1)	183	
<b>Assets under Development</b>			
Cash Payments		(27)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(12)		
Decrease in Stock	<u>10</u>	(2)	<u>154</u>
<b>Direct Expenditure</b>			5,531
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	538		
Notional Rents	<u>588</u>		<u>1,126</u>
<b>Operating Cost</b>			<u>6,657</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			1,322
<b>Assets under Development (Note 4)</b>			<u>55</u>
			1,377
<b>Current Assets</b>			
Stocks (Note 12)		23	
Prepayments		58	
Accrued Income		22	
Other Debit Balances:			
Personal Imprest	9		
Impersonal Imprest	1		
Staff Uniforms	<u>1</u>	11	
PMG Balance and Cash	330		
Less Orders Outstanding	<u>(49)</u>	<u>281</u>	
<b>Total Current Assets</b>		<u>395</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		105	
Other Credit Balances:			
Payroll Deductions	10		
Recoupable Travel	2		
Change Management Fund	13		
Due to State (Note 13)	<u>67</u>	92	
Net Liability to the Exchequer (Note 5)		<u>200</u>	
<b>Total Current Liabilities</b>		<u>397</u>	
<b>Net Current Liabilities</b>			(2)
<b>Net Assets</b>			<u>1,375</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	1,853	699	2,552
Additions	174	40	214
Disposals	(68)	-	(68)
Gross Assets at 31 December 2000	<u>1,959</u>	<u>739</u>	<u>2,698</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2000	790	226	1,016
Depreciation for the year	361	67	428
Depreciation on Disposals	(68)	-	(68)
Cumulative Depreciation at 31 December 2000	<u>1,083</u>	<u>293</u>	<u>1,376</u>
Net Assets at 31 December 2000	<u>876</u>	<u>446</u>	<u>1,322</u>

### 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications £'000
Amounts brought forward at 1 January 2000	41
Cash Payments for the Year	27
Transferred to Asset Register	(13)
Amounts carried forward at 31 December 2000	<u>55</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 2000

	£'000	£'000
Surplus to be surrendered		1,792
Less Exchequer Grant Undrawn		<u>(1,592)</u>
Net Liability to the Exchequer		<u>200</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	281	
Debit Balances: Suspense	<u>11</u>	292
<b>Less: Creditors</b>		
Credit Balances: Suspense	(25)	
Due to State	<u>(67)</u>	<u>(92)</u>
		<u>200</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	719	The savings arose because a number of vacancies remained unfilled or were not filled for large parts of the year.
A.2.	16	Expenditure in respect of attendance at a number of meetings abroad was less than expected.
A.3.	59	The savings arose because expenditure on publications and staff training and development was less than expected.
A.4.	95	Telecommunication costs were lower than expected as vacancies remain unfilled and VPN costs were lower than anticipated.
A.5.	66	The savings arose because expenditure incurred on office equipment and supplies was less than expected.
A.7.	875	Expenditure on contract parliamentary counsel and IT consultancy services was less than expected.
B.	(39)	The excess arose due to the fact that the payment of the patronage fee arising from Ireland's membership of the Foundation Academy of European Law has not been provided for in 2000.
D.	(11)	Expenditure is influenced by court decisions on legal costs which are outside the control of the Attorney General's Office.

## 7. APPROPRIATIONS IN AID

	Estimated £	Realised £
Miscellaneous	<u>10,000</u>	<u>17,352</u>

### Explanation of Variation

Receipts in respect of royalties from the sale of the Irish Statute Book on CD-ROM were higher than expected. Also, monies relating to salary deductions from previous years and lodged to suspense accounts were written off.

## 8. COMMITMENTS

A commitment of £173,000 has been entered into for library, know-how, drafting, research and clerical support services to be provided in 2001.

## 9. MATURED LIABILITIES

Matured liabilities undischarged at the year end amounted to £10,033.

## 10. DETAILS OF EXTRA REMUNERATION

	Amount Paid £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more £
Higher, special or additional duties	46,725	19	2	9,540
Overtime and extra attendance	5,902	15	-	-
Miscellaneous	<u>23,519</u>	5	2	7,500
Total extra remuneration	<u>76,146</u>	31	5	9,540

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 re-employed at costs of £56,672 and £41,382 respectively.

The Net Allied Services expenditure of £538,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

## Vote 13

Vote		£'000
7	Superannuation and Retired Allowances	263
10	Office of Public Works	108
20	Garda Siochana	106
Central Fund	Pensions in respect of former Attorney General and widow of former Attorney General (No.38 of 1938 etc.)	<u>61</u>
		<u>538</u>

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £310,000 is included in the estimate for 2001.

## 12. STOCKS

Stocks at 31 December 2000 comprise:	£'000
Stationery	19
Irish Statute Book on CD-ROM	<u>4</u>
	<u>23</u>

## 13. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:	£'000
Income Tax	52
Withholding Tax	1
Pay Related Social Insurance	<u>14</u>
	<u>67</u>

FINOLA FLANAGAN  
*Accounting Officer*  
OFFICE OF THE ATTORNEY GENERAL  
29 March 2001

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	1,522	1,151	-
A.2. Travel and Subsistence	51	48	2
A.3. Incidental Expenses	123	102	12
A.4. Postal and Telecommunications Services	44	35	2
A.5. Office Machinery and Other Office Supplies	94	109	10
A.6. Office Premises Expenses	182	135	5
<b>OTHER SERVICES</b>			
B. Fees to Counsel	7,650	7,890	1,875
C. General Law Expenses	<u>680</u>	<u>726</u>	<u>405</u>
<b>Gross Total</b>	10,346	10,196	2,311
<i>Deduct:-</i>			
D. Appropriations in Aid	<u>5</u>	<u>33</u>	=
<b>Net Total</b>	<u>10,341</u>	<u>10,163</u>	<u>2,311</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£177,980</b>	<b>€ 225,988</b>	

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

NOTES

1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			10,163
<b>Changes in Capital Assets</b>			
Purchases Cash	(78)		
Depreciation	<u>56</u>	(22)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	1,039		
Decrease in Stock	<u>3</u>	<u>1,042</u>	<u>1,020</u>
<b>Direct Expenditure</b>			11,183
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	148		
Notional Rents	<u>252</u>		<u>400</u>
<b>Operating Cost</b>			<u>11,583</u>

Comptroller and Auditor General

I have examined the Appropriation Accounts of the Vote for the Office of the Attorney General for 2000 in accordance with Section 7 of the Comptroller and Auditor General (Appointment) Act, 1971. I have obtained all the information and explanations that have been required. As a result of my audit, it is my opinion that the Accounts properly present the receipts and expenditure of the Vote for the year ended 31 December 2000.

ALBERT PERCELL  
Comptroller and Auditor General

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			218
<b>Current Assets</b>			
Stocks (Note 11)		19	
Prepayments		5	
Other Debit Balances:			
Impersonal Imprest	1		
Travelling Imprests	<u>4</u>	5	
PMG Balance and Cash	669		
Less Orders Outstanding	<u>(336)</u>	<u>333</u>	
<b>Total Current Assets</b>		<u>362</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		2,316	
Other Credit Balances:			
Payroll Deductions	10		
Due to State (Note 12)	<u>316</u>	326	
Net Liability to the Exchequer (Note 4)		<u>12</u>	
<b>Total Current Liabilities</b>		<u>2,654</u>	
<b>Net Current Liabilities</b>			<u>(2,292)</u>
<b>Net Liabilities</b>			<u>(2,074)</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	352	215	567
Additions	<u>63</u>	<u>15</u>	<u>78</u>
Gross Assets at 31 December 2000	<u>415</u>	<u>230</u>	<u>645</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2000	227	144	371
Depreciation for the year	<u>50</u>	<u>6</u>	<u>56</u>
Cumulative Depreciation at 31 December 2000	<u>277</u>	<u>150</u>	<u>427</u>
<b>Net Assets at 31 December 2000</b>	<u>138</u>	<u>80</u>	<u>218</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 2000

	£'000	£'000
Surplus to be surrendered		178
Less Exchequer Grant Undrawn		<u>(166)</u>
Net Liability to the Exchequer		<u>12</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	333	
Debit Balances: Suspense	<u>5</u>	338
<b>Less: Creditors</b>		
Due to State	316	
Credit Balances: Suspense	<u>10</u>	<u>326</u>
		<u>12</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.1.	371	Some provision made to meet the costs of additional posts which were expected to arise from the re-organisation of the prosecution service was not expended. Savings otherwise arose as a result of a delay in filling vacancies in the Professional Officer grades.
A.6.	47	Certain improvement works to the premises which were planned for 2000 did not proceed as quickly as expected.
C.	(46)	The overrun on Subhead C. can be attributed to a small number of unusually large awards of costs to applicants in high profile cases.

#### 6. APPROPRIATIONS IN AID

	Estimated £	Realised £
Miscellaneous Receipts	<u>5,000</u>	<u>32,870</u>

**Explanation of Variation**

The variation is due to a number of out of date payable orders cancelled during the year and the recovery of costs in one case.

**7. COMMITMENTS**

The global figure for commitments likely to materialise in subsequent years is £4.1 million - 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 2000 was £7,286.

**9. DETAILS OF EXTRA REMUNERATION**

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	19,461	7	2	10,919
Overtime and extra attendance	<u>6,285</u>	17	-	-
Total extra remuneration	<u>25,746</u>	19	2	10,919

Note:

Certain individuals received extra remuneration in more than one category.

**10. MISCELLANEOUS ITEMS**

Under the delegated administrative budget scheme, a carryover of £101,000 is included in the estimate for 2001.

The Net Allied Services expenditure of £148,000 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	42
20 Garda Síochána	<u>106</u>
	<u>148</u>

**11. STOCKS**

Stocks at 31 December 2000 comprise:	£'000
Stationery	17
I.T. Consumables	<u>2</u>
	<u>19</u>

**12. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	32
Withholding Tax	278
Pay Related Social Insurance	<u>6</u>
	<b><u>316</u></b>

BARRY DONOGHUE  
*Accounting Officer*  
 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS  
 29 March 2001

**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 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## VALUATION OFFICE

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	4,038	3,710	-
A.2. Travel and Subsistence	345	353	7
A.3. Incidental Expenses	225	153	3
A.4. Postal and Telecommunications Services	70	55	-
A.5. Office Machinery and other Office Supplies	1,250	337	4
A.6. Office Premises Expenses	125	54	3
A.7. Consultancy Services	10	82	-
<b>OTHER SERVICES</b>			
B. Valuation Tribunal	175	119	7
C. Legal Expenses	<u>50</u>	<u>82</u>	-
<b>Gross Total</b>	6,288	4,945	24
<i>Deduct:-</i>			
D. Appropriations in Aid	<u>1,050</u>	<u>1,153</u>	(508)
<b>Net Total</b>	<u>5,238</u>	<u>3,792</u>	(484)
<b>SURPLUS TO BE SURRENDERED</b>	<b>£1,445,517</b>	<b>€ 1,835,428</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			3,792
<b>Changes in Capital Assets</b>			
Purchases Cash	(205)		
Depreciation	<u>249</u>	44	
<b>Assets under Development</b>			
Cash Payments		(8)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	516		
Decrease in Stock	<u>1</u>	<u>517</u>	<u>553</u>
<b>Direct Expenditure</b>			4,345
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>1,845</u>
<b>Operating Cost</b>			<u>6,190</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			972
<b>Assets under Development (Note 4)</b>			<u>32</u>
			1,004
<b>Current Assets</b>			
Stocks (Note 11)		12	
Prepayments		4	
Accrued Income		65	
Other Debit Balances:			
Imprest	12		
Suspense	<u>4</u>	16	
Net Liability from the Exchequer (Note 5)		427	
EMTS Current Account		<u>19</u>	
<b>Total Current Assets</b>		<u>543</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		47	
Deferred Income		573	
Other Credit Balances:			
Payroll Deductions	39		
Due to State (Note 12)	<u>80</u>	119	
PMG Balance and Cash	92		
Plus Orders Outstanding	<u>232</u>	<u>324</u>	
<b>Total Current Liabilities</b>		<u>1,063</u>	
<b>Net Current Liabilities</b>			<u>(520)</u>
<b>Net Assets</b>			<u>484</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	884	998	1,882
Additions	202	3	205
Disposals	(10)	=	(10)
Gross Assets at 31 December 2000	<u>1,076</u>	<u>1,001</u>	<u>2,077</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2000	611	255	866
Depreciation for the year	140	109	249
Depreciation on Disposals	(10)	=	(10)
Cumulative Depreciation at 31 December 2000	<u>741</u>	<u>364</u>	<u>1,105</u>
Net Assets at 31 December 2000	<u>335</u>	<u>637</u>	<u>972</u>

## 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	Computer Applications
	£'000
Amounts brought forward at 1 January 2000	24
Cash Payments for the Year	8
Transferred to Asset Register	=
Amounts carried forward at 31 December 2000	<u>32</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 2000

	£'000	£'000
Surplus to be surrendered		1,446
Less Exchequer Grant Undrawn		<u>(1,873)</u>
Net Liability from the Exchequer		<u>(427)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		16
<b>Less: Creditors</b>		
Net PMG position and cash	(324)	
Due to State	(80)	
Credit Balances: Suspense	<u>(39)</u>	<u>(443)</u>
		<u>(427)</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.3.	72	The actual cost of general IT training was lower than estimated and training for revaluation did not proceed as anticipated.
A.5.	913	Estimated expenditure in connection with revaluation was lower than anticipated.
A.6.	71	Savings arose as certain maintenance costs incurred were not invoiced until March 2001.
A.7.	(72)	It was decided during 2000 to engage consultants to assist with the planning for the implementation of the Valuation Bill.
B.	56	The costs associated with running the Tribunal were not as high as anticipated.
C.	(32)	Expenditure under this subhead is difficult to estimate accurately.

**7. APPROPRIATIONS IN AID**

	<b>Estimated</b>	<b>Realised</b>
	<b>£</b>	<b>£</b>
1. Valuation Tribunal appeal fees	20,000	33,625
2. Valuation certificates	40,000	69,012
3. Valuation revision fees	725,000	756,232
4. Fees from appeals to the Commissioner	200,000	172,525
5. Miscellaneous receipts	<u>65,000</u>	<u>122,011</u>
<b>Total</b>	<b><u>1,050,000</u></b>	<b><u>1,153,405</u></b>

**Explanation of Variations**

- 1 Tribunal fee receipts were greater than anticipated.
- 2 & 5 Demand for VO services over the internet and an increase in Public Office fees in March 2000 contributed to the increase.

**8. COMMITMENTS**

At 31 December, 2000 commitments totalled £107,976.

**9. MISCELLANEOUS ITEMS**

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of £262,000 was included in the estimate for 2001.

**10. DETAILS OF EXTRA REMUNERATION**

	<b>Amount</b>	<b>Number of</b>	<b>Recipients of</b>	<b>Max. Individual</b>
	<b>Paid</b>	<b>Recipients</b>	<b>£5,000 or more</b>	<b>Payment of</b>
	<b>£</b>			<b>£5,000 or more</b>
				<b>£</b>
Higher, special or additional duties	26,177	18	-	-
Overtime and extra attendance	<u>43,795</u>	37	3	6,925
Total extra remuneration	<u>69,972</u>	51	3	6,925

Note:

Certain individuals received extra remuneration in more than one category.

**11. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Valuation Office consumable stocks	9
Valuation Tribunal consumable stocks	<u>3</u>
	<u>12</u>

**12. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	64
Pay Related Social Insurance	11
Withholding Tax	9
Pension Contributions	(4)
	<u>80</u>

JAMES V. ROGERS  
*Accounting Officer*  
 VALUATION OFFICE  
 30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Valuation Office for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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 of the Civil Service Commission and of the Local Appointments Commission.

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>				
A.1.	Salaries, Wages and Allowances	3,361	3,421	-
A.2.	Travel and Subsistence	265	230	11
A.3.	Incidental Expenses	258	283	6
A.4.	Postal and Telecommunications Services	240	223	9
A.5.	Office Machinery and other Office Supplies	659	776	9
A.6.	Office Premises Expenses	887	621	23
A.7.	Consultancy, etc. Services	980	590	31
A.8.	Accommodation, Advertising and Purchasing and Printing of Test Papers	<u>1,239</u>	<u>1,568</u>	<u>50</u>
	<b>Gross Total</b>	<b>7,889</b>	<b>7,712</b>	<b>139</b>
<i>Deduct:-</i>				
A.9.	Appropriations in Aid	<u>1</u>	<u>5</u>	<u>0</u>
	<b>Net Total</b>	<b><u>7,888</u></b>	<b><u>7,707</u></b>	<b><u>139</u></b>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£181,107</b>	<b>€ 229,958</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			7,707
<b>Changes in Capital Assets</b>			
Purchases Cash	(637)		
Depreciation	<u>297</u>	(340)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	29		
Increase in Stock	(8)	<u>21</u>	(319)
<b>Direct Expenditure</b>			7,388
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>694</u>
<b>Operating Cost</b>			<u>8,082</u>

**2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000**

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			1,134
<b>Current Assets</b>			
Stocks (Note 9)	133		
Prepayments	36		
Other Debit Balances:	<u>18</u>	187	
PMG Balance and Cash	594		
Less Orders Outstanding	(400)	<u>194</u>	
<b>Total Current Assets</b>		381	
<b>Less Current Liabilities</b>			
Accrued Expenses	175		
Due to State (Note 10)	80		
Other Credit Balances:	<u>59</u>	314	
Net Liability to the Exchequer (Note 4)		<u>73</u>	
<b>Total Current Liabilities</b>		<u>387</u>	
<b>Net Current Liabilities</b>			(6)
<b>Net Assets</b>			<u>1,128</u>

**3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000**

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	1,508	637	2,145
Additions	<u>553</u>	<u>84</u>	<u>637</u>
Gross Assets at 31 December 2000	<u>2,061</u>	<u>721</u>	<u>2,782</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	957	394	1,351
Depreciation for the year	<u>252</u>	<u>45</u>	<u>297</u>
Cumulative Depreciation at 31 December 2000	<u>1,209</u>	<u>439</u>	<u>1,648</u>
<b>Net Assets at 31 December 2000</b>	<u>852</u>	<u>282</u>	<u>1,134</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 2000

	£'000	£'000
Surplus to be surrendered		181
Less Exchequer Grant Undrawn		<u>(108)</u>
Net Liability to the Exchequer		<u>73</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	194	
Debit Balances: Suspense	<u>18</u>	212
<b>Less: Creditors</b>		
Due to State	(80)	
Credit Balances: Suspense	<u>(59)</u>	<u>(139)</u>
		<u>73</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.6.	266	This saving arose following the cancellation of a move from the Merrion Square premises to a new site at Hanover Street.
A.7.	390	This saving arose from the deferment of a number of Information Technology Consultancies.
A.8.	(329)	The excess on this subhead was due to the higher than anticipated level of (a) advertising expenditure and (b) exam accommodation expenditure as a result of holding a number of unplanned competitions.

#### 6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Miscellaneous	<u>1,000</u>	<u>5,349</u>
<b>Total</b>	<u>1,000</u>	<u>5,349</u>

## 7. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	34,149	27	1	5,525
Overtime and extra attendance	174,908	155	4	12,569
Miscellaneous (Y2K bonus)	<u>57,500</u>	10	8	6,875
Total extra remuneration	<u>266,557</u>		13	

Note:

Certain individuals received extra remuneration in more than one category.

## 8. MISCELLANEOUS ITEMS

A total of £4,610 was spent on merit awards in 2000.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £180,000 is included in the estimates for 2001.

## 9. STOCKS

Stocks at 31 December 2000 comprise:

	£'000
Stationery	129
Registry supplies incl. IT Consumables	3
Miscellaneous	<u>1</u>
	<u>133</u>

## 10. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:

	£'000
Income Tax	42
Pay Related Social Insurance	20
Withholding Tax	17
Value Added Tax	<u>1</u>
	<u>80</u>

BRYAN ANDREWS  
*Accounting Officer*  
CIVIL SERVICE COMMISSION  
9 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman, the Public Offices Commission and the Office of the Information Commissioner.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	1,183	1,099	-
A.2. Travel and Subsistence	45	35	2
A.3. Incidental Expenses	120	126	-
A.4. Postal and Telecommunications Services	45	31	2
A.5. Office Machinery and Other Office Supplies	100	83	(6)
A.6. Office Premises Expenses	50	48	1
A.7. Consultancy and Legal Fees	20	54	(11)
<b>PUBLIC OFFICE COMMISSION</b>			
B.1. Salaries, Wages and Allowances	361	338	-
B.2. Travel and Subsistence	10	9	1
B.3. Incidental Expenses	120	66	-
B.4. Postal and Telecommunications Services	10	8	1
B.5. Office Machinery and Other Office Supplies	15	18	(2)
B.6. Office Premises Expenses	15	13	1
B.7. Consultancy and Legal Fees	27	10	(4)
<b>OFFICE OF THE INFORMATION COMMISSIONER</b>			
C.1. Salaries, Wages and Allowances	406	283	-
C.2. Travel and Subsistence	14	2	-
C.3. Incidental Expenses	60	42	-
C.4. Postal and Telecommunications Services	15	7	1
C.5. Office Machinery and Other Office Supplies	28	26	(2)
C.6. Office Premises Expenses	20	13	1
C.7. Consultancy and Legal Fees	51	125	(3)
<b>Total</b>	<u>2,715</u>	<u>2,436</u>	<u>(18)</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£278,704</b>	<b>€ 353,882</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			2,436
<b>Changes in Capital Assets</b>			
Purchases Cash	(63)		
Depreciation	<u>100</u>	37	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(19)		
Increase in Stock	(3)	(22)	<u>15</u>
<b>Direct Expenditure</b>			2,451
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>734</u>
<b>Operating Cost</b>			<u>3,185</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			288
<b>Current Assets</b>			
Stocks (Note 8)		16	
Prepayments		37	
Other Debit Balances			
Miscellaneous		1	
PMG Balance and Cash	92		
Less Orders Outstanding	(16)	76	
Amount owed by Exchequer (Note 4)		<u>6</u>	
<b>Total Current Assets</b>		136	
<b>Less Current Liabilities</b>			
Accrued Expenses		19	
Other Credit Balances:			
Payroll Deductions	13		
Due to State (Note 9)	<u>70</u>	<u>83</u>	
<b>Total Current Liabilities</b>		<u>102</u>	
<b>Net Current Liabilities</b>			<u>34</u>
<b>Net Assets</b>			<u>322</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	492	218	710
Additions	<u>58</u>	<u>5</u>	<u>63</u>
Gross Assets at 31 December 2000	<u>550</u>	<u>223</u>	<u>773</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	341	44	385
Depreciation for the year	78	22	100
Cumulative Depreciation at 31 December 2000	<u>419</u>	<u>66</u>	<u>485</u>
<b>Net Assets at 31 December 2000</b>	<u>131</u>	<u>157</u>	<u>288</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 2000

	£'000	£'000
Surplus to be surrendered		279
Less Exchequer Grant Undrawn		<u>(285)</u>
Net Liability from the Exchequer		<u>(6)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash		76
Other Debit Balances		1
<b>Less: Creditors</b>		
Due to State	(70)	
Credit Balances: Suspense	<u>(13)</u>	<u>(83)</u>
		<u>(6)</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.4.	14	The saving arose because of lower than expected expenditure on postal and telecommunications services.
A.7	(34)	The excess was due to higher than anticipated expenditure on legal services and also additional expenditure on Information Systems (IS) consultancy.
B.3.	54	The saving arose because of lower than anticipated expenditure on publicity and advertising.
B.7.	17	The saving arose because of lower than anticipated expenditure on legal services.
C.1.	123	The saving arose because of unavoidable delays in filling posts.
C.2.	12	The saving arose because of lower than anticipated expenditure on travel and subsistence.
C.3.	18	The saving arose because of lower than anticipated expenditure on publicity and advertising and also for the design and printing of the Annual Report of the Information Commissioner.
C.7.	(74)	The excess was due to higher than expected expenditure on legal services and also additional expenditure on IS consultancy.

## 6. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	21,857	7	2	-
Overtime and extra attendance	<u>23,009</u>	25	1	8,526
Total extra remuneration	<u>44,866</u>		3	

Note:

Certain individuals received extra remuneration in more than one category.

## 7. MISCELLANEOUS ITEMS

There is a carryover of £217,000 from 2000 to 2001 under the terms of the Administrative Budget Agreement.

A sum of £3,450 was spent on merit awards (*i.e.* 8 awards ranging from £250 to £1,000).

In addition to the amounts expended under subheads A.1., A.3., B.3. and C.3., a sum of £44,837 was received from the Change Management Fund (subhead P. of the Vote for the Office of the Minister for Finance).

## 8. STOCKS

Stocks at 31 December 2000 comprise:

	£'000
Stationery	10
IT Consumables	<u>6</u>
	<u>16</u>

## 9. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:

	£'000
Income Tax	36
Pay Related Social Insurance	10
Withholding Tax	<u>24</u>
	<u>70</u>

PAT WHELAN  
*Accounting Officer*  
OFFICE OF THE OMBUDSMAN  
28 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## OFFICE OF THE CHIEF STATE SOLICITOR

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>				
A.1.	Salaries, Wages and Allowances	8,283	8,022	-
A.2.	Travel and Subsistence	160	110	15
A.3.	Incidental Expenses	398	468	33
A.4.	Postal and Telecommunications Services	360	234	29
A.5.	Office Machinery and Other Office Supplies	508	410	(40)
A.6.	Office Premises Expenses	258	58	8
A.7.	Consultancy Services	133	35	4
<b>OTHER SERVICES</b>				
B.	Fees to Counsel	6,000	5,198	252
C.	General Law Expenses	<u>4,000</u>	<u>2,624</u>	<u>270</u>
	<b>Gross Total</b>	20,100	17,159	571
<i>Deduct:-</i>				
D.	Appropriations in Aid	<u>145</u>	<u>434</u>	<u>192</u>
	<b>Net Total</b>	<u>19,955</u>	<u>16,725</u>	<u>379</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£3,229,340</b>	<b>€ 4,100,416</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			16,725
<b>Changes in Capital Assets</b>			
Purchases Cash	(169)		
Depreciation	<u>311</u>	142	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(537)		
Decrease in Stock	<u>7</u>	(530)	(388)
<b>Direct Expenditure</b>			16,337
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	555		
Notional Rents	<u>867</u>		<u>1,422</u>
<b>Operating Cost</b>			<u>17,759</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

<b>Capital Assets (Note 3)</b>		1,014
<b>Current Assets</b>		
Stocks (Note 11)		42
Prepayments		55
Accrued Income		192
Other Debit Balances:		
Advances to OPW	75	
Personal Imprests	6	
Shared Accommodation Costs	<u>40</u>	121
PMG Balance and Cash	1,438	
Less Orders Outstanding	<u>(972)</u>	<u>466</u>
<b>Total Current Assets</b>		<u>876</u>
<b>Less Current Liabilities</b>		
Accrued Expenses		626
Other Credit Balances:		
Due to State (Note 12)	448	
Payroll Deductions	31	
Provincial State Solicitors	11	
Miscellaneous	<u>15</u>	505
Net Liability to the Exchequer (Note 4)		<u>82</u>
<b>Total Current Liabilities</b>		<u>1,213</u>
<b>Net Current Liabilities</b>		<u>(337)</u>
<b>Net Assets</b>		<u>677</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	1,029	835	1,864
Additions	<u>163</u>	<u>10</u>	<u>173</u>
Gross Assets at 31 December 2000	<u>1,192</u>	<u>845</u>	<u>2,037</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2000	534	178	712
Depreciation for the year	<u>226</u>	<u>85</u>	<u>311</u>
Cumulative Depreciation at 31 December 2000	<u>760</u>	<u>263</u>	<u>1,023</u>
<b>Net Assets at 31 December 2000</b>	<u>432</u>	<u>582</u>	<u>1,014</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 2000

	£'000	£'000
Surplus to be surrendered		3,229
Less Exchequer Grant Undrawn		<u>(3,147)</u>
Net Liability to the Exchequer		<u>82</u>

#### Represented by:

##### Debtors

Net PMG position and cash	466	
Debit Balances: Suspense	<u>121</u>	587

##### Less: Creditors

Due to State	448	
Credit Balances: Suspense	<u>57</u>	<u>505</u>
		<u>82</u>

### 5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of £8,386 was lodged to the Exchequer under the State Property Act, 1954.

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	50	Additional provision was made in this subhead to cover the cost of an agreement with the State Solicitors Association to pay travelling expenses to State Solicitors. Claims were not received as soon as expected.
A.3.	(70)	The excess is due to increases in the charges for security and cleaning services, major improvements in library services and increases in the level of training and development activity.
A.4.	126	Projected increases in telephone and postage usage did not materialise.
A.6	200	Expected final accounts in relation to the extension and refurbishment of Osmond House and accommodation costs associated with an expected increase in staff resources did not arise during 2000.
A.7.	98	Expenditure on a major IT project did not materialise during 2000.
B.	802	It is difficult to forecast expenditure under this subhead as the number of cases before the Courts and the volume of actions initiated against the State are outside the control of the Office.
C.	1,376	Expenditure on this subhead depends on the level of activity in the Courts and is therefore difficult to forecast. Adjournment of a significant number of army hearing loss cases combined with an emphasis on out of court settlements was a major element in the saving.

## 7. APPROPRIATIONS IN AID

	Estimated £	Realised £
Costs and Fees received by the Chief State Solicitor, etc.	<u>145,000</u>	<u>433,571</u>

### Explanation of Variation

It is not possible to forecast accurately what amounts will be recovered in any year. During 2000, an amount of £200,000 was unexpectedly recovered in one particular case.

## 8. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2000 amounted to £262,921.

## 9. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	25,876	11	2	11,256
Overtime and extra attendance	240,445	134	16	10,026
Miscellaneous	<u>160</u>	4	-	-
Total extra remuneration	<u>266,481</u>	140	18	11,256

Note:

Certain individuals received extra remuneration in more than one category.

## 10. MISCELLANEOUS ITEMS

One Assistant Solicitor was on secondment to the Department of Enterprise, Trade and Employment from 1/1/00 to 31/12/00 without repayment.

One Senior Assistant Solicitor was on loan to the Department of Enterprise, Trade and Employment on a repayment basis from 1/1/00 to 31/12/00.

*Ex-Gratia* payments totalling £7,300 were made to three Solicitors in respect of service with Tribunals of Enquiry.

The Net Allied Services Expenditure of £555,000 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	257
10 Office of Public Works	<u>298</u>
	<u>555</u>

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry over of £505,000 is included in the estimate for 2001.

## 11. STOCKS

Stocks at 31 December 2000 comprise:	£'000
Stationery	<u>42</u>

**12. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	255
Withholding Tax	145
Pay Related Social Insurance	<u>48</u>
	<u>448</u>

DAVID J O'HAGAN  
*Accounting Officer*  
 OFFICE OF THE CHIEF STATE SOLICITOR  
 30 March 2001

**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 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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 a cash-limited scheme administered by that Office, and payment of certain grants and grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	15,069	13,775	-
A.2. Travel and Subsistence	793	971	44
A.3. Incidental Expenses	1,329	1,757	103
A.4. Postal and Telecommunications Services	1,275	1,303	131
A.5. Office Machinery and Other Office Supplies	4,060	3,971	392
A.6. Office Premises Expenses	505	472	49
A.7. Consultancy Services	366	44	11
A.8. Payments to the Incorporated Council of Law Reporting for Ireland	40	32	-
A.9. Forensic Science Laboratory	2,348	2,207	31
A.10. State Pathology	256	224	3
A.11. Research	400	143	17
<b>OTHER SERVICES</b>			
B. Commissions and Special Inquiries	396	80	5
B.1. Human Rights Commission	600	-	-
C. Legal Aid - Criminal (No. 12 of 1962)			
	<i>Original</i> £19,053,000		
	<i>Supplementary</i> <u>1,000</u>	19,054	13
D.1. Compensation for Personal Injuries Criminally Inflicted	3,153	2,623	15
D.2. The Irish Association for Victim Support	855	855	-
E. Garda Complaints Board	1,052	788	3
F. Office of the Data Protection Commissioner	495	341	4
G. Asylum Seekers Task Force	8,227	7,230	599
G.1. Asylum Seekers Task Force - Legal Aid	1,000	1,000	11
H. Criminal Assets Bureau	3,651	2,798	169
I. Independent International Commission	1,300	1,300	400
J.1. Equality Authority (Grant-in-Aid)	2,786	2,145	213
J.2. Office of the Director of Equality Investigations	1,483	946	(11)
K. Legal Aid Board (Grant-in-Aid)	12,899	12,899	-
L. Free Legal Advice Centres	46	46	-
M. Grant for the National Women's Council	405	418	-
N. Childcare	20,500	9,218	4
O. Central Authorities (Child Abduction and Maintenance Debtors)	13	9	1

**Vote 19**

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
P.	Equality Awards	40	-	-
Q.	Status of People with Disabilities	1,450	1,640	30
R.	Violence against Women	776	232	2
S.	Equality Monitoring/ Consultative Committees	583	666	21
S.1.	Gender Mainstreaming and Positive Action for Women	2,000	159	1
T.	National Disability Authority	<u>2,056</u>	<u>1,796</u>	-
<b>Gross Total</b>				
	<i>Original</i>	<i>£111,260,000</i>		
	<i>Supplementary</i>	<u><i>1,000</i></u>	111,261	2,261
<i>Deduct:-</i>				
U.	Appropriations in Aid	<u>7,116</u>	<u>4,386</u>	<u>212</u>
<b>Net Total</b>				
	<i>Original</i>	<i>£104,144,000</i>		
	<i>Supplementary</i>	<u><i>1,000</i></u>	<u>104,145</u>	<u>2,049</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£16,698,154</b>	<b>€ 21,202,282</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			87,447
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,676)		
Disposals Cash	19		
Depreciation	2,087		
Profit on Disposals	(6)	(576)	
<b>Assets under Development</b>			
Cash Payments		(1,240)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(2,384)		
Increase in Stock	(26)	(2,410)	(4,226)
<b>Direct Expenditure</b>			83,221
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	8,679		
Notional Rents	<u>2,618</u>		<u>11,297</u>
<b>Operating Cost</b>			<u>94,518</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			5,885
<b>Assets under Development (Note 4)</b>			<u>2,119</u>
			8,004
<b>Current Assets</b>			
Stocks (Note 14)		245	
Prepayments		144	
Accrued Income		411	
Other Debit Balances:			
Suspense	4,019		
Advances to OPW	10		
Imprests	<u>110</u>	4,139	
PMG Balance and Cash	3,070		
Less Orders Outstanding	<u>(5,272)</u>	<u>(2,202)</u>	
<b>Total Current Assets</b>		2,737	
<b>Less Current Liabilities</b>			
Accrued Expenses		2,405	
Deferred Income		199	
Other Credit Balances:			
Due to State (Note 15)	1,069		
Payroll Deductions	204		
Suspense	<u>411</u>	1,684	
Net Liability to the Exchequer (Note 5)		<u>253</u>	
<b>Total Current Liabilities</b>		4,541	
<b>Net Current Liabilities</b>			<u>(1,804)</u>
<b>Net Assets</b>			<u>6,200</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Vehicles & Equipment £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	199	8,059	2,656	10,914
Additions	108	2,440	675	3,223
Disposals	(58)	(33)	-	(91)
Gross Assets at 31 December 2000	<u>249</u>	<u>10,466</u>	<u>3,331</u>	<u>14,046</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 2000	123	4,461	1,549	6,133
Depreciation for the year	48	1,703	336	2,087
Depreciation on Disposals	(46)	(13)	-	(59)
Cumulative Depreciation at 31 December 2000	<u>125</u>	<u>6,151</u>	<u>1,885</u>	<u>8,161</u>
Net Assets at 31 December 2000	<u>124</u>	<u>4,315</u>	<u>1,446</u>	<u>5,885</u>

### 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications £'000
Amounts brought forward at 1 January 2000	879
Cash Payments for the Year	1,240
Transferred to Asset Register	-
Amounts carried forward at 31 December 2000	<u>2,119</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 2000

	£'000	£'000
Surplus to be surrendered		16,698
Less Exchequer Grant Undrawn		<u>(16,445)</u>
Net Liability to the Exchequer		<u>253</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	(2,202)	
Debit Balances: Suspense	<u>4,139</u>	1,937
<b>Less: Creditors</b>		
Due to State	(1,069)	
Credit Balances: Suspense	<u>(615)</u>	<u>(1,684)</u>
		<u>253</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Fees (Cash) for Nationality and Citizenship Certificates (No.26 of 1956)	<u>£160,000</u>	<u>£131,457</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.3.	(428)	The excess was due to the provision of services, cleaning etc, in respect of the additional staff who were recruited during 2000 to Asylum area generally.
A.7.	322	Expenditure was lower than expected on this subhead as the Performance Management and Development System (PMDS), was slower to roll out centrally than anticipated. Moreover, anticipated expenditure on related projects was deferred until 2001.
A.11.	257	Expenditure was lower than expected as some projects approved in midyear encountered delays at the tendering stage, which has had a knock-on effect on the timing of those projects.
B.	316	The savings arose due to the lower than expected costs in 2000. Also the Commission on Liquor Licensing was not established until November 2000.
B.1.	600	The reason for the saving on subhead B.1 for 2000 was due to the fact that the selection process to appoint Commissioners to the Human Rights Commission was not concluded until December 2000.

Subhead	Less/(More) Than Provided  £'000	Explanation
D.1	530	The savings arose as a number of cases on appeal, which were expected to be finalised by the end of 2000, were adjourned until 2001.
E.	264	The savings arose on this subhead due to the fact that the appointment of additional staff to the Board did not proceed as quickly as anticipated.
F.	154	Funding was provided for additional staff at the Data Protection Office, however the assignments did not proceed during 2000.
G.	997	The savings in Subhead G arose primarily because of the deferral of a project and lower than anticipated costs of other items.
H.	853	The savings arose on this subhead because anticipated expenditure on information systems during 2000 did not arise. This expenditure has been deferred until 2001.
J.1.	641	The savings arose on this subhead due to the fact that the appointment of additional staff did not proceed as quickly as anticipated.
J.2.	537	The savings arose because staff were not appointed to the Office as early as originally planned.
N.	11,282	The 2000 to 2006 Programme was delayed until April 2000. As a result, the first allocation of grants under the Equal Opportunities Childcare Programme was not approved until the second half of the year in mid July 2000.
O.	4	The savings arose because it is not possible to predict accurately the number of applications which will be received or the volume of documentation that will require translation.
P.	40	The savings under Subhead P arose because State funded Equality Awards did not proceed.
Q.	(190)	Expenditure incurred by People With Disabilities Ireland Limited in respect of 2000 ran over the company's budget allocation.
R.	544	The allocation included a provision for the establishment of a crisis referral help line for women experiencing violence. The service was not in place by the year end.
S.	(83)	The excess arose due to the expanding nature of this programme together with unanticipated extra costs relating to racism issues.
S.1.	1,841	The saving arose because work did not reach a stage where substantial expenditure was incurred and because the appointment of additional staff did not proceed as quickly as anticipated.
T.	260	The National Disability Authority was established on 12th June, 2000. Accordingly, the outturn reflects the expected level of setting up costs but a reduced level of spending in relation to staffing and general overhead expenses.

## 8. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1 Film Censorship Fees (cash)	530,000	740,600
2 Data Protection Fees	192,000	245,203
3 EU Receipts	6,267,000	3,261,129
4 Miscellaneous Receipts	<u>127,000</u>	<u>138,573</u>
<b>Total</b>	<b><u>7,116,000</u></b>	<b><u>4,385,505</u></b>

**Explanation of Variation**

1. The increased receipts are due to an unanticipated increase in the number of films and videos submitted for censorship in 2000 because back catalogues are now required to be submitted for classification.
2. Extra fees were realised as a result of the continuing attention of the Office of the Data Protection Commissioner to the matter of compliance by data controllers with the provisions of the Data Protection Act, 1988, including the requirement to register.
3. The difference is due to the fact that E.U. Funding received was less than anticipated due to the fact that the first allocation of grants under the Equal Opportunities Childcare Programme was not approved until the second half of the year.
4. Receipts under this heading fluctuate and are difficult to estimate accurately

**9. COMMITMENTS****A. Global Commitments**

Contracted Commitments at 31 December 2000 amount to £1,070,000.

**B. Multi-Annual Capital Commitments**

	Expenditure Pre 2000 £'000	Expenditure in 2000 £'000	Expenditure due after 31/12/2000 £'000
IT project development for Department with an option whereby the Programme Board can proceed with additional phases of projects after the initial work	1,756	1,481	763
Wide Area Network and inter-agency Communications Project	-	-	1,450

**10. DETAILS OF EXTRA REMUNERATION**

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	186,290	129	10	12,441
Overtime and extra attendance	626,313	466	24	12,268
Miscellaneous	<u>329,046</u>	250	22	15,000
Total extra remuneration	<u>1,141,649</u>	643	65	15,751

Note:

Certain individuals received extra remuneration in more than one category.

## 11. MISCELLANEOUS ITEMS

In addition to the amounts expended under the subheads, sums of £194,159 and £44,944 were received from subheads S and P respectively, of the Vote for the Office of the Minister for Finance in respect of projects which were part funded from that Department's Technical Assistance and Change Management Funds.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 2000 of £369,000 was included in the estimate for 2001.

A total of £83,108 was paid to six retired Civil Servants in receipt of Civil Service pensions, who were re-employed on various duties during 2000.

*Ex-gratia* payments totalling £879,096 were made to 158 Solicitors and 63 Counsel whose assignments on a number of criminal cases were technically outside the scope of the Criminal Legal Aid Scheme 1965-1982 (S.13/8/80, S.13/9/80).

A total payment of £41,339 in respect of *ex-gratia* payments varying from £95 to £4,000 were made in 63 cases in respect of awards for exceptional performance.

A payment of £8,700 was made in respect of legal costs arising from the rehearing of a case due to the resignation of Judge O'Flaherty (S.13/8/78).

Payments totalling £16,238 were made in respect of costs payable in three judicial review proceedings (S.13/8/78).

A payment of £12,624 was made in respect of legal costs arising out of legal action taken by a member of the public who was injured while on the Department's premises. This payment is in addition to an initial amount of £30,000 lodged to the Court in 1998 and an amount of £12,500 compensation paid in 1999 (S.13/8/78).

Payments totalling £4,027 were made in eleven cases in respect of officers who were on-call over the Millennium holiday period.

Two payments amounting to £85,712 were made on foot of an Indemnity Agreement with Coroners in respect of legal costs.

## 12. EU FUNDING

The outturn shown in subhead N. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

### 13. COMMISSIONS AND INQUIRIES, etc.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2000 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Cumulative Expenditure to 31 December 2000 £
Criminal Injuries Compensation Tribunal	1974	438,529
Independent International Commission	1997	3,186,248
Commission on the Status of People with Disabilities	1994	702,444
Commission on Victims of Violence	1998	32,803
Criminal Legal Aid Review Group	1996	40,638
Commission to Review the Offences Against the State Act	1999	16,167
National Crime Council	1999	35,847
Intoxicating Liquor Commission	2000	3,276

### 14. STOCKS

Stocks at 31 December 2000 comprise:

	£'000
Stationery	80
Forensic Consumables	38
Office Consumables	23
IT Consumables	22
Publications	79
Miscellaneous	<u>3</u>
	<u>245</u>

### 15. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:

	£'000
Income Tax	448
Value Added Tax	2
Civil Service Pension Scheme	3
Retention Tax	450
Pay Related Social Insurance	141
Firearm Certificates	13
Extra Exchequer Receipts	<u>12</u>
	<u>1069</u>

T. DALTON  
*Accounting Officer*  
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM  
29 March 2001

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**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 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, *etc.*; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	457,450	460,583	-
A.2. Travel and Subsistence	15,582	15,423	1,856
A.3. Incidental Expenses	10,652	9,255	1,755
A.4. Postal and Telecommunications Services	6,723	7,630	161
A.5. Office Machinery and Other Office Supplies	15,563	12,434	(317)
A.6. Maintenance of Garda Premises	7,087	6,137	563
A.7. Consultancy Services	109	202	-
A.8. Station Services	6,852	7,612	683
A.9. Implementation of Garda SMI	750	664	16
<b>OTHER SERVICES</b>			
B. Clothing and Accessories	2,528	2,551	287
C. St. Paul's Garda Medical Aid Society (Grant-in-Aid)	36	36	-
D. Transport	11,730	14,612	922
E. Communications and Other Equipment	17,824	7,548	195
F. Aircraft	2,550	34	-
G. Superannuation, <i>etc.</i>	104,409	102,429	-
H. Witnesses' Expenses	850	916	94
I. Compensation	6,779	10,309	153
J. Witness Security Programme	<u>650</u>	<u>120</u>	<u>60</u>
<b>Gross Total</b>	668,124	658,495	6,428
<i>Deduct:-</i>			
K. Appropriations in Aid	<u>16,341</u>	<u>19,807</u>	<u>319</u>
<b>Net Total</b>	<u>651,783</u>	<u>638,688</u>	<u>6,109</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£13,094,980</b>	<b>€ 16,627,195</b>	

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. 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 8 garda stations which are in the process of being valued.

**2. OPERATING COST STATEMENT FOR 2000**

	£'000	£'000	£'000
<b>Net Outturn</b>			638,688
<b>Changes in Capital Assets</b>			
Purchases Cash	(15,013)		
Disposals Cash	750		
Depreciation	18,299		
Loss on Disposals	<u>236</u>	4,272	
<b>Assets under Development</b>			
Cash Payments		(3,043)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	979		
Increase in Stock	<u>(730)</u>	<u>249</u>	<u>1,478</u>
<b>Direct Expenditure</b>			640,166
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	<u>(2,601)</u>		<u>(2,601)</u>
<b>Operating Cost</b>			<u>637,565</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			58,384
<b>Assets under Development (Note 5)</b>			<u>1,057</u>
			59,441
<b>Current Assets</b>			
Stocks (Note 16)		4,733	
Prepayments		563	
Accrued Income		319	
Other Debit Balances:			
Suspense	1,327		
Advances to OPW	900		
Court Lodgments	67		
Imprests	<u>5,476</u>	7,770	
PMG Balance and Cash	25,207		
Less Orders Outstanding	<u>(12,194)</u>	<u>13,013</u>	
<b>Total Current Assets</b>		26,398	
<b>Less Current Liabilities</b>			
Accrued Expenses		6,991	
Other Credit Balances:			
Due to State (Note 17)	15,491		
Garda Reward Fund	86		
Payroll Deductions	1,938		
Suspense	<u>286</u>	17,801	
Net Liability to the Exchequer (Note 6)		<u>2,982</u>	
<b>Total Current Liabilities</b>		<u>27,774</u>	
<b>Net Current Liabilities</b>			<u>(1,376)</u>
<b>Net Assets</b>			<u>58,065</u>

NOTES

ACCOUNTING POLICIES

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Aircraft	Motor Boat	Vehicles & Equipment	Office Equipment	Furniture & Fittings	Totals
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	7,928	232	24,808	53,893	6,408	93,269
Additions	-	-	6,853	29,644	647	37,144
Disposals	-	-	(4,174)	(60)	-	(4,234)
Gross Assets at 31 December 2000	<u>7,928</u>	<u>232</u>	<u>27,487</u>	<u>83,477</u>	<u>7,055</u>	<u>126,179</u>
<b>Accumulated Depreciation</b>						
Opening Balance at 1 January 2000	837	23	13,745	34,247	3,892	52,744
Depreciation for the year	396	23	4,834	12,646	400	18,299
Depreciation on Disposals	-	-	(3,192)	(56)	-	(3,248)
Cumulative Depreciation at 31 December 2000	<u>1,233</u>	<u>46</u>	<u>15,387</u>	<u>46,837</u>	<u>4,292</u>	<u>67,795</u>
Net Assets at 31 December 2000	<u>6,695</u>	<u>186</u>	<u>12,100</u>	<u>36,640</u>	<u>2,763</u>	<u>58,384</u>

## 5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications	In House Communications Development	Total
	£'000	£'000	£'000
Amounts brought forward at 1 January 2000	19,928	-	19,928
Cash Payments for the Year	1,986	1,057	3,043
Transferred to Asset Register	(22,024)	-	(22,024)
Adjustments	<u>110</u>	-	<u>110</u>
Amounts carried forward at 31 December 2000	<u>-</u>	<u>1,057</u>	<u>1,057</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 2000

	£'000	£'000
Surplus to be surrendered		13,095
Less Exchequer Grant Undrawn		(10,113)
Net Liability to the Exchequer		<u>2,982</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	13,013	
Debit Balances: Suspense	<u>7,770</u>	20,783
<b>Less: Creditors</b>		
Due to State	(15,491)	
Credit Balances: Suspense	<u>(2,310)</u>	(17,801)
		<u>2,982</u>

## 7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Road Act Penalties	<u>10,000,000</u>	<u>13,696,192</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.3.	1,397	The saving was due mainly to a longer than anticipated lead-in period required to establish new Garda Youth Diversion Projects, as mandated under the National Development Plan 2000-2006. This lead-in period was required to appoint management committees, recruit project co-ordinators and draw up of programme contents etc.
A.4.	(907)	This excess arose from higher than anticipated expenditure on postal and telecommunication services.
A.5.	3,129	The saving arose because work connected with the furtherance of the Garda IT strategy and the development of the Fines-On-The-Spot (FOTS) system did not proceed as quickly as anticipated.
A.6.	950	The saving arose because the refurbishment of Garda Stations (to accommodate audio/video recording of Garda interviews) did not proceed as quickly as anticipated.
A.7.	(93)	The excess arose mainly due to increased use of consultancy services beyond those originally anticipated.
A.8.	(760)	The excess was mainly due to increased cleaning, heating and lighting costs during the year.

Subhead	Less/(More) Than Provided  £'000	Explanation
A.9.	86	The saving occurred as a result of a delay in developing a Performance Management System for An Garda Síochána.
D.	(2,882)	The excess was due mainly to increased fuel and maintenance costs and an increase in vehicle purchases to reduce the age profile of vehicles in the Garda fleet.
E.	10,276	The saving arose because projects such as the Garda Radio Network, the installation of Audio Visual facilities in interview rooms and the installation of Garda CCTV Systems did not proceed as quickly as anticipated.
F.	2,516	The saving arose as the fitting out of the Second Garda Helicopter was not completed by December. Handover is now expected in April 2001 and the next instalment will fall to be paid at this stage.
H.	(66)	The small excess was due to a carry over of expenditure from 1999.
I.	(3,530)	Expenditure in this Subhead is difficult to predict and is determined by decisions of the Courts.
J.	530	The nature of the Witness Security Programme is such that it is difficult to predict, in advance, the expected level of expenditure.

## 9. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Contributions to the Garda Síochána Spouses' and Childrens' Pensions Scheme	6,156,000	6,883,203
2. Contributions to the Garda Síochána Pensions Scheme	6,093,000	7,742,676
3. Miscellaneous Receipts	3,342,000	4,431,809
4. Receipts from Banks in respect of Cash Escort Services	<u>750,000</u>	<u>750,000</u>
<b>Total</b>	<u>16,341,000</u>	<u>19,807,688</u>

### Explanation of Variation

- 1 & 2. Receipts in respect of Garda Pensions are based on deductions from members' pay and are difficult to predict with absolute accuracy because of the variable factors involved in pay such as the level of unsocial hours worked by members.
3. Receipts under this heading fluctuate and are difficult to estimate accurately. Miscellaneous receipts comprise the following:

	£
Repayment of advances under subhead A.2.	6,176
Payment for services rendered by Gardaí	1,050,073
Recovery in respect of damage to official vehicles and other Garda property	51,882
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	935,644
Fees for accident and malicious damage reports	443,933
Contributions for living quarters	115,533
Recovery of Witnesses' Expenses	77,668
Recoupment of Salaries	880
Percentage charge to Insurance Companies for collection of Insurance Premiums	40,356
Taxi Licence Fees	432,957
Road Traffic Act - Section 41	245,005
Unclassified Items	<u>1,031,702</u>
	<b><u>4,431,809</u></b>

**10. COMMITMENTS**

**(A) Global Commitments**

Contracted Commitments at 31 December 2000 amount to £5,233,000

**(B) Multi-Annual Capital Commitments**

Project	Expenditure to 31/12/99	Expenditure 2000	Subsequent Years
	£	£	£
Pulse Project	42,844,000	4,133,000	1,287,000

**11. STATEMENT OF LOSSES (GARDA VEHICLES, etc.)**

In forty four accidents involving Garda Síochána vehicles, damage and other costs amounting to £95,553 was attributable to Garda personnel (S.13/7/63).

In twelve accidents involving Garda Síochána vehicles, damage and other costs amounting to £47,219 was not attributable to Garda personnel. Compensation totalling £17,463 was recovered (S.13/7/63).

In fourteen accidents involving Garda Síochána vehicles, damage and other costs amounting to £17,374 was partly attributable to Garda personnel (S.13/7/63).

In two hundred and twelve cases involving damage amounting to £191,691 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In eight cases compensation totalling £2,535 was recovered (S.13/7/63).

## 12. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	42,981	110	-	-
Overtime and extra attendance	47,508,492	12,471	3,418	40,922
Shift and roster allowances	57,381,099	12,398	6,809	12,604
Miscellaneous	<u>52,130,786</u>	13,204	1,679	25,085
Total extra remuneration	<u>157,063,358</u>	13,904	11,282	54,072

Note:

Certain individuals received extra remuneration in more than one category.

## 13. MISCELLANEOUS ITEMS

Sums of £11,892, £24,796 and £13,312 were charged to Subhead A.4. in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society respectively (S.13/6/84).

Sums of £30,330 and £71,831 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and of the Garda Representative Association, respectively (S.14/1/72).

Compensation and legal costs totalling £1,440,059 and ranging from £121 to £98,774 were paid in one hundred and ninety cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles (S.13/4/76, S.16/1/67).

At 31 December 2000 an estimate of the number of compensation cases outstanding against the Garda authorities was 1,842 made up as follows:

Road Traffic Accidents	230
Garda Compensation	1155
Miscellaneous	457

Payments totalling £661,878 and ranging from £1,750 to £200,000 were made in respect of claims arising out of injuries received by twenty seven Gardaí while on Duty. (S.13/14/76, S.13/8/78).

Two Payments totalling £7,642 were made to two civilians in respect of injuries received as a result of accidents on Garda premises (S.13/14/76, S.13/8/78).

Payments totalling £295,696 and ranging from £10,000 to £75,498 were made in eight instances following legal action taken by Gardaí (S.13/8/78, S.13/14/76).

Payments totalling £689,052 and ranging from £517 to £104,697 were made in thirty six instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties (S.13/8/78, S.13/14/76).

*Ex-gratia* payments totalling £42,333 and ranging from £1,013 to £31,672 in respect of legal expenses were made to five Gardaí where legal action was taken against them arising from actions taken by them in the performance of their duties (S.13/14/76).

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

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment (S.4/17/63).

Air Corps helicopters and aircraft were availed of by Garda personnel during 2000 without payment and Air Corps support was provided without charge in respect of Garda Síochána aircraft.

A total of £35,077 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2000.

A sum of £65,193 was charged to subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave

with pay and working with the Association of Garda Sergeants and Inspectors (E.145/6/80).

A sum of £55,069 was charged to subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £29,100 was charged to subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Medical Aid Society (S.13/34/30).

A sum of £29,259 was charged to subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund (S.13/34/30).

**14. EU FUNDING**

A total of £296,596 was received directly by the Garda Síochána in EU Funding under Title VI of the Treaty of the European Union in respect of a number of policing programmes.

**15. GARDA SÍOCHÁNA REWARD FUND 2000**

The following statement shows the total receipts proper to the Fund for the year 2000, the amount of payments in that period and the balance of the Fund at 31 December 2000.

	£
Balance brought forward on 1 January 2000	116,393
Receipts for year ended 31 December 2000	<u>14,683</u>
	131,076
Payments for year ended 31 December 2000	<u>17,590</u>
<b>Balance on 31 December 2000</b>	<b><u>113,486</u></b>

The receipts into the fund for the year amounted to £14,683 as shown hereunder:

	£
Receipts from disciplinary measures	12,026
Revenue Rewards	<u>2,657</u>

**16. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	397
Armory	548
Technical Bureau	128
Clothing	1,417
Telecommunications Stock	2,137
Transport Stock	<u>106</u>
	<b><u>4,733</u></b>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	9,618
Value Added Tax	119
Retention Tax	155
Pay Related Social Insurance	2,404
Firearms	540
Motor Tax	<u>2,655</u>
	<u>15,491</u>

T. DALTON

*Accounting Officer*

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

29 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. 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 the result of my audit, and on the basis of the certificates furnished, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraph 19 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

*Comptroller and Auditor General*

## PRISONS

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£120,742,000		
<i>Supplementary</i>	<u>13,958,000</u>	134,700	134,992
A.2. Travel and Subsistence			
<i>Original</i>	£1,236,000		
<i>Supplementary</i>	<u>696,000</u>	1,932	2,049
A.3. Incidental Expenses			
<i>Original</i>	£4,020,000		
<i>Less Supplementary</i>	<u>500,000</u>	3,520	3,682
A.4. Postal and Telecommunications Services			
<i>Original</i>	£2,271,000		
<i>Less Supplementary</i>	<u>800,000</u>	1,471	1,437
A.5. Office Machinery and Other Office Supplies			
<i>Original</i>	£3,629,000		
<i>Supplementary</i>	<u>1,671,000</u>	5,300	6,278
A.6. Consultancy Services			
<i>Original</i>	£643,000		
<i>Less Supplementary</i>	<u>480,000</u>	163	174
<b>OTHER SERVICES</b>			
B. Buildings and Equipment			
<i>Original</i>	£29,125,000		
<i>Supplementary</i>	<u>33,955,000</u>	63,080	23,568
C. Prison Services, etc.			
<i>Original</i>	£16,796,000		
<i>Less Supplementary</i>	<u>2,900,000</u>	13,896	13,871
D. Manufacturing Department and Farm			
<i>Original</i>	£963,000		
<i>Less Supplementary</i>	<u>315,000</u>	648	772
E.1. Probation and Welfare Services - Salaries, Wages and Allowances			
<i>Original</i>	£8,235,000		
<i>Less Supplementary</i>	<u>604,000</u>	7,631	7,060
E.2. Probation and Welfare Services - Operating Expenses			
<i>Original</i>	£3,466,000		
<i>Less Supplementary</i>	<u>1,200,000</u>	2,266	1,748

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.3.	Probation and Welfare Services - Services to Offenders			
	<i>Original</i>	£8,631,000		
	<i>Less Supplementary</i>	<u>1,200,000</u>	7,431	7,179
F.	Community Service Orders Scheme			1,469
	<i>Original</i>	£1,010,000		
	<i>Less Supplementary</i>	<u>62,000</u>	948	943
G.	Educational Services	656	681	41
H.	Prison Officer's Medical Aid Society (Grant-in-Aid)	637	476	-
I.	Compensation			
	<i>Original</i>	£1,432,000		
	<i>Supplementary</i>	<u>940,000</u>	<u>2,372</u>	<u>2,079</u>
	<b>Gross Total</b>			
	<i>Original</i>	£203,492,000		
	<i>Supplementary</i>	<u>43,159,000</u>	246,651	206,989
	Deduct:-			5,021
U.	Appropriations in Aid	<u>1,407</u>	<u>1,352</u>	<u>88</u>
	<b>Net Total</b>			
	<i>Original</i>	£202,085,000		
	<i>Supplementary</i>	<u>43,159,000</u>	<u>245,244</u>	<u>205,637</u>
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£39,607,410</b>	<b>€ 50,291,037</b>	

Estimated daily average number of prisoners is 3,090. Actual daily average number of prisoners is 2,900. The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			205,637
<b>Changes in Capital Assets</b>			
Purchases Cash	(5,445)		
Disposals Cash	3		
Depreciation	3,865		
Loss on Disposals	<u>6</u>	(1,571)	
<b>Assets under Development</b>			
Cash Payments		(8,222)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals		<u>579</u>	<u>(9,214)</u>
<b>Direct Expenditure</b>			196,423
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>5,482</u>
<b>Operating Cost</b>			<u>201,905</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			10,255
<b>Assets under Development (Note 4)</b>			<u>9,625</u>
			19,880
<b>Current Assets</b>			
Prepayments		257	
Accrued Income		88	
Other Debit Balances:			
Suspense	1,925		
Court Lodgements	2		
Imprests	778		
Prepayment a/c (OPW)	<u>857</u>	3,562	
PMG Balance and Cash	3,064		
Less Orders Outstanding	<u>(2,913)</u>	151	
Net Liability from the Exchequer (Note 5)		<u>2,137</u>	
<b>Total Current Assets</b>		<u>6,195</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		5,278	
Other Credit Balances:			
Due to State (Note 13)	4,564		
Payroll Deductions	1,280		
Drugs Initiative Fund	<u>6</u>	<u>5,850</u>	
<b>Total Current Liabilities</b>		<u>11,128</u>	
<b>Net Current Liabilities</b>			<u>(4,933)</u>
<b>Net Assets</b>			<u>14,947</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 2000	14,907	3,413	1,596	19,916
Additions	4,104	922	887	5,913
Disposals	(60)	(4)	(46)	(110)
Gross Assets at 31 December 2000	<u>18,951</u>	<u>4,331</u>	<u>2,437</u>	<u>25,719</u>
<b>Accumulated Depreciation:</b>				
Opening Balance at 1 January 2000	9,073	1,467	1,150	11,690
Depreciation for the year	3,103	396	366	3,865
Depreciation on Disposals	(45)	(1)	(45)	(91)
Cumulative Depreciation at 31 December 2000	<u>12,131</u>	<u>1,862</u>	<u>1,471</u>	<u>15,464</u>
<b>Net Assets at 31 December 2000</b>	<u>6,820</u>	<u>2,469</u>	<u>966</u>	<u>10,255</u>

Note:

The Minister for Justice owns the following buildings:

Mountjoy Prison, St Patrick's Institution, The Training Unit, Arbour Hill Prison, Wheatfield Place of Detention, Cork Prison, Shanganagh Castle, Portlaoise Prison, Limerick Prison, Shelton Abbey, Loughan House, Beladd House, Everton House, Castlerea Place of Detention, Curragh Detention Centre and Beladd Park (consists of 60 units used for official housing). The Minister also owns eight Probation and Welfare Centres. The valuation of all these properties is in course of preparation with outside assistance.

## 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 2000	3,369	5,092	8,461
Cash Payments for the Year	3,212	5,010	8,222
Transferred to Asset Register	0	(7,058)	(7,058)
Amounts carried forward at 31 December 2000	<u>6,581</u>	<u>3,044</u>	<u>9,625</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 2000

	£'000	£'000
Surplus to be surrendered		39,607
Less Exchequer Grant Undrawn		<u>41,744</u>
Net Liability from the Exchequer		<u>(2,137)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	151	
Debit Balances: Suspense	<u>3,562</u>	3,713
<b>Less: Creditors</b>		
Due to State	(4,564)	
Credit Balances: Suspense	<u>(1,286)</u>	<u>(5,850)</u>
		<u>(2,137)</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.2.	(117)	This excess was due to an increase in travel necessitated by the commissioning of new prison institutions during 2000.
A.5.	(978)	The excess arose mainly in the IT area due to a lack of internal staff resources resulting in an increased need to outsource work. Additional expenditure on this subhead also arose in order to equip new institutions in preparation for new prisoner activities.
A.6.	(11)	The excess was a result of additional outsourcing of work due to lack of internal staff resources.
B.	39,512	The saving arose because a supplementary estimate for £33.955m was received in order to buy out the amount outstanding on the new Midlands Prison. However, negotiations for the repayment were not brought to a conclusion by end December 2000. It had also been expected that greater progress and expenditure would have occurred on certain other major capital projects.
D.	(124)	The excess arose because workshop activities increased at a number of locations during the year.
E.1.	571	The saving arose due to the slower than expected take-up by candidates of posts offered for recruitment to the Probation and Welfare Service during the year.
E.2.	518	The saving arose because of difficulties in progressing the IT plan for the Probation and Welfare Service.
H.	161	The saving arose due to the failure of the Prison Officers Medical Aid Society to drawdown its full budget allocation.
I.	293	Expenditure on this Subhead is extremely difficult to predict as the awards and costs are decided by the Courts.

## 7. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1 Receipts from Manufacturing Department and Farm (including produce used in prisons)	689,000	793,636
2 European Social Fund	337,000	265,527
3 Miscellaneous	<u>381,000</u>	<u>292,980</u>
<b>Total</b>	<u>1,407,000</u>	<u>1,352,143</u>

## Explanation of Variation

1. The surplus resulted from additional output due to the ongoing development of a new Work and Training project in Mountjoy Prison.
2. The deficiency arose as a consequence of reduced involvement in EU-funded projects after the funding period 1994-1999.
3. Receipts were lower than anticipated on various Prison Service income generating activities.

## 8. COMMITMENTS

## (A) Global Commitments

Contracted Commitments at 31/12/2000 amount to £5,258,000

## (B) Multi-Annual Capital Commitments

	Expenditure Pre 2000	Expenditure in 2000	Expenditure due after 31/12/2000
	£'000	£'000	£'000
Building Refurbishment Projects	2,858	4,063	5,941
Prisons IT Programme	<u>4,791</u>	<u>2,960</u>	<u>900</u>
	<u>7,649</u>	<u>7,023</u>	<u>6,841</u>

## 9. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	163,463	206	-	-
Overtime and extra attendance	38,683,977	3,157	2,494	44,485
Shift and roster allowances	10,865,510	2,893	675	8,252
Miscellaneous	<u>10,852,839</u>	3,228	169	17,937
Total extra remuneration	<u>60,565,789</u>	3,254	3,009	53,262

Note:

Certain individuals received extra remuneration in more than one category.

## 10. MISCELLANEOUS ITEMS

A total of £20,901 was paid to three retired Civil Servants, in receipt of Civil Service pensions, two of whom were re-employed to sit on Interview Boards and one on a consultancy basis.

Payments totalling £737,855 and ranging from £275 to £190,000 were made in respect of claims arising out of injuries received by twenty-four Prison Officers while on duty (S.13/8/78, S13/4/89).

Payments totalling £142,953 and ranging from £447 to £18,000 were made in relation to claims arising out of injuries received by twenty-two prisoners (S.13/8/78).

Compensation of £90,000 was paid to the wife of an ex-prison officer following settlement of a case on the advice of Counsel (S.13/4/89).

Compensation and legal costs of £21,092 were paid in settlement to a teacher over alleged injuries received while in a Prison (S.13/8/78).

Legal costs of £4,758 were paid as a result of the detention of a civilian on foot of an illegal Court Order (S.13/7/78).

Legal fees of £5,440 were paid in respect of an award against the Prisons Service following a Habeus Corpus action against the State (S.13/7/78).

A payment of £14,091 was paid to a member of the public in settlement of a case taken as a result of injuries received (S.13/7/78).

## 11. EU FUNDING

The amount of £265,527 received from the European Social Fund and shown as Appropriations in Aid was included in the recorded expenditure from subheads A.1 and C. In addition a sum of £60,167 was received from the Integra Project and accounted for through a suspense account. These receipts relate to providing vocational training for people in custody in prison.

## 12. STOCKS

Because of the absence of a computerised stock control system it was not possible to provide the value of stock on hands at 31/12/2000. The stock control system is currently in the process of being implemented.

**13. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of: **£'000**

Income Tax	3,126
Value Added Tax	4
Pension Contributions	603
Pay Related Social Insurance	736
Retention Tax	<u>95</u>
	<u><b>4,564</b></u>

T. DALTON  
Accounting Officer  
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM  
29 March 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Prisons for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
Comptroller and Auditor General

Account	Receipts	Expenditure	Balance
10,000	200	10,200	0
38,000,577	2,157	2,494	44,185
10,000,510	2,895	675	8,232
<u>16,352,817</u>	<u>5,228</u>	<u>69</u>	<u>17,987</u>
<u>50,363,789</u>	<u>3,284</u>	<u>3,000</u>	<u>13,282</u>

Account	Receipts	Expenditure	Balance
10,000	200	10,200	0
38,000,577	2,157	2,494	44,185
10,000,510	2,895	675	8,232
<u>16,352,817</u>	<u>5,228</u>	<u>69</u>	<u>17,987</u>
<u>50,363,789</u>	<u>3,284</u>	<u>3,000</u>	<u>13,282</u>

**ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31 DECEMBER 2000**

	Agriculture	Other Industries	Total
	£	£	£
Stock in hand on 1st January 2000	16,207	582,647	598,854
Purchases	19,527	759,504	779,031
Profit	<u>11,132</u>	<u>157,410</u>	<u>168,542</u>
	<u>46,866</u>	<u>1,499,561</u>	<u>1,546,427</u>

	Agriculture	Other Industries	Total
	£	£	£
Sales	36,008	774,277	810,285
Stock in hand on 31st December 2000 <sup>1</sup>	10,857	725,284	736,141
Write-off	=	=	=
	<u>46,865</u>	<u>1,499,561</u>	<u>1,546,426</u>

Materials and Manufactured Goods £351,194 Tools etc £384,947

**Reconciliation With Appropriation Account**

	£
Amount due in respect of purchases as at 1 January 2000	17,074
Purchases during year ended 31 December 2000	<u>779,031</u>
	796,105
Amount due in respect of purchases as at 31 December 2000 <sup>1</sup>	<u>23,884</u>
Expenditure from Subhead D as per Appropriation Account	<u>772,221</u>

	£
Amount due in respect of sales as at 1 January 2000	36,035
Sales during year ended 31 December 2000	<u>810,285</u>
	846,320
Amount due in respect of sales as at 31 December 2000 <sup>2</sup>	<u>52,684</u>
Receipts under Subhead J(1) as per Appropriation Account	<u>793,636</u>

- Notes: 1. Viz - Public Departments £12,636 Other Persons £11,248  
2. Viz - Public Departments £6,353 Other Persons £46,331

T. DALTON  
*Accounting Officer*  
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM  
29 March 2001

## THE COURTS SERVICE

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged on the Central Fund.

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>				
A.1.	Salaries, Wages and Allowances	23,885	22,453	-
A.2.	Travel and Subsistence	1,970	2,134	160
A.3.	Incidental Expenses	2,637	2,748	84
A.4.	Postal and Telecommunications Services	2,870	1,311	140
A.5.	Office Machinery and Other Office Supplies	7,868	5,896	(123)
A.6.	Consultancy Services	-	-	-
<b>OTHER SERVICES</b>				
B.	Courthouses	<u>19,987</u>	<u>21,260</u>	<u>2,163</u>
	<b>Gross Total</b>	59,217	55,802	2,424
<i>Deduct:-</i>				
C.	Appropriations in Aid	<u>1,809</u>	<u>2,798</u>	<u>131</u>
	<b>Net Total</b>	<u>57,408</u>	<u>53,004</u>	<u>2,293</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£4,403,840</b>	<b>€ 5,591,723</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			53,004
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,788)		
Depreciation	1,650		
Disposals Cash	1		
Loss on Disposals	<u>1</u>	(1,136)	
<b>Assets under Development</b>			
Cash Payments (Note 4)		(1,519)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	1,902		
Decrease in Stock	<u>17</u>	<u>1,919</u>	(736)
<b>Direct Expenditure</b>			52,268
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure (Note 14)	12,943		
Notional Rents (Note 15)	<u>3,502</u>		<u>16,445</u>
<b>Operating Cost</b>			<u>68,713</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			5,657
<b>Assets under Development (Note 4)</b>			<u>4,986</u>
			10,643
<b>Current Assets</b>			
Stocks (Note 12)		37	
Prepayments		786	
Accrued Income		131	
Other Debit Balances:			
Suspense	376		
Imprests	<u>46</u>	422	
PMG Balance and Cash	19,743		
Less Orders Outstanding	<u>(8,901)</u>	10,842	
Net Liability from the Exchequer (Note 5)		<u>404</u>	
<b>Total Current Assets</b>		<u>12,622</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		3,210	
Other Credit Balances:			
Due to State (Note 13)	11,965		
Payroll Deductions	224		
Suspense	<u>15</u>	<u>12,204</u>	
<b>Total Current Liabilities</b>		<u>15,414</u>	
<b>Net Current Liabilities</b>			<u>(2,792)</u>
<b>Net Assets</b>			<u>7,851</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	5,654	2,438	8,092
Additions	1,920	787	2,707
Disposals	(46)	(1)	(47)
Gross Assets at 31 December 2000	<u>7,528</u>	<u>3,224</u>	<u>10,752</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2000	2,805	681	3,486
Depreciation for the year	1,332	322	1,654
Depreciation on Disposals	(45)	=	(45)
Cumulative Depreciation at 31 December 2000	<u>4,092</u>	<u>1,003</u>	<u>5,095</u>
<b>Net Assets at 31 December 2000</b>	<u>3,436</u>	<u>2,221</u>	<u>5,657</u>

### 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	Computer Applications £'000
Amounts brought forward at 1 January 2000	3,467
Cash Payments for the year	1,519
Transferred to Asset Register	=
<b>Amounts carried forward at 31 December 2000</b>	<u>4,986</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 2000

	£'000	£'000
Surplus to be surrendered		4,404
Less Exchequer Grant Undrawn		<u>(4,808)</u>
Net Liability from the Exchequer		<u>(404)</u>

#### Represented by:

##### Debtors

Net PMG position and cash	10,842	
Debit Balances: Suspense	<u>958</u>	11,800

##### Less: Creditors

Due to State	(11,965)	
Credit Balances: Suspense	<u>(239)</u>	<u>(12,204)</u>
		<u>(404)</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Court Fees	12,000,000	15,440,388
Court Percentages (Cash)	37,000	47,880
Road Act Penalties and Other Fines	<u>4,650,000</u>	<u>7,325,295</u>

#### Note:

The above amount represents funds collected by the Courts Service on behalf of the Exchequer, other government departments and agencies as a result of court orders or the provision of services by the Courts.

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.2.	(164)	The excess arose due to the unpredictable nature of Court sittings.
A.3.	(111)	The excess arose due to higher than expected expenditure on staff training and, stenography and other fees. The training excess reflects the increased needs of the Courts to keep up with legal and technological developments.
A.4.	1,559	The saving arose due to a lower than expected expenditure on postage. A further saving arose as the Wide Area Network for the Courts Service was not put in place until late 2000.
A.5.	1,972	The saving was due to a review of a number of IT projects most significantly the Civil Case Tracking System.

Subhead	Less/(More) Than Provided  £'000	Explanation
B.	(1,273)	The excess arose due to the completion of a number of contracts earlier than expected including the purchases referred to in Note 11.

## 8. APPROPRIATIONS IN AID

		Estimated £	Realised £
1.	Fines	1,596,000	2,223,670
2.	Fees	165,000	416,071
3	Miscellaneous	<u>48,000</u>	<u>157,932</u>
	<b>Total</b>	<u>1,809,000</u>	<u>2,797,673</u>

### Explanation of Variation

1. This item, which represents money collected on foot of fines imposed by the Courts, produced an amount which was higher than anticipated. It is not possible to accurately predict how many or what amount of fines will be imposed by the Courts. This represents the amount of realised fines shown in Note 6 retained by the Courts Service.
2. This item which represents fees received in respect of Wards of Court and Minors and in respect of certain functions performed by County Registrars in the execution of Court Orders, produced a higher than expected income.
3. These receipts which are made up of a variety of miscellaneous items, produced an amount that was higher than expected.

## 9. COMMITMENTS

### (A) Global Commitments

Contracted Commitments at 31 December 2000 amount to £3,427,490.

### (B) Multi-Annual Capital Commitments

Project	Expenditure pre 1 Jan 2000 £'000	Expenditure 2000 £'000	Subsequent Years £'000
Refurbishment of Courthouses	4,924	9,336	14,752
Information Technology Projects	1,062	1,113	320

## 10. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	170,709	154	3	6,324
Overtime and extra attendance	473,726	483	10	9,589
Miscellaneous	<u>641,849</u>	366	35	11,396
Total extra remuneration	<u>1,286,284</u>	710	48	11,660

Note:

Certain individuals received extra remuneration in more than one category.

## 11. MISCELLANEOUS ITEMS

A total of £6,055 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed to provide Stenography Services or to sit on Interview Boards.

An *ex-gratia* payment of £7,000 was paid to a member of staff in recognition of an extended number of years of higher duties.

The Courts Service purchased a number of properties during the year 2000 that will be used to expand existing Court facilities in those locations (see below). The purchases only represent part of the costs associated with the capital development projects at each location. These purchases will be capitalised and included in the Fixed Asset Register on completion of the relevant projects (S.13/26/96).

	£
Castlebar	903,000
Swinford	190,000
Westport	225,000
Longford	1,412,500
Monaghan	<u>1,500,000</u>
Total:	<u>4,230,500</u>

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £2,326,000 is included in the estimate for 2001.

## 12. STOCKS

Stocks at 31 December 2000 comprise:

	£'000
Stationery	31
IT Consumables	<u>6</u>
	<u>37</u>

**13. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	419
Retention Tax	252
Value Added Tax	1
Pay Related Social Insurance	140
Pension Contributions	4
Fines	3,857
Court Percentages	21
Court Fees	<u>7,271</u>
	<u>11,965</u>

**14. NET ALLIED SERVICES**

The Net Allied Services Expenditure of £12,943,000 included in the Operating Cost Statement is made up of the following estimated amount borne on other votes:

<b>Vote</b>		<b>£'000</b>
7	Superannuation and Retired Allowances	1,472
10	Office of Public Works	1,338
20	Garda Siochana	106
Central Fund	Judicial Salaries and Pensions	<u>10,027</u>
		<u>12,943</u>

**15. NOTIONAL RENTS**

The Office of Public Works advised that the figure for Notional Rents on State-owned accommodation occupied by the Courts Service was £3,501,895.

P.J.FITZPATRICK  
*Accounting Officer*  
THE COURTS SERVICE  
30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Courts Service for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	14,570	13,309	-
A.2. Travel and Subsistence	119	36	8
A.3. Incidental Expenses	1,154	1,098	148
A.4. Postal and Telecommunications Services	655	697	70
A.5. Office Machinery and Other Office Supplies	2,018	1,249	47
A.6. Office Premises Expenses	2,378	560	116
A.7. Consultancy Services	<u>150</u>	<u>8</u>	-
<b>Total</b>	<u>21,044</u>	<u>16,957</u>	<u>389</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£4,086,582</b>	<b>€ 5,188,889</b>	

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			16,957
<b>Changes in Capital Assets</b>			
Purchases Cash	(878)		
Depreciation	1,014		
Loss on Disposals	<u>4</u>	140	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	406		
Decrease in Stock	<u>11</u>	<u>417</u>	<u>557</u>
<b>Direct Expenditure</b>			17,514
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	2,169		
Notional Rents	<u>2,162</u>		<u>4,331</u>
<b>Operating Cost</b>			<u>21,845</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			3,107
<b>Current Assets</b>			
Stocks (Note 10)		54	
Prepayments		122	
Accrued Income		84	
Other Debit Balances:			
Suspense	8		
Advances to OPW	8		
Imprests	<u>2</u>	18	
PMG Balance and Cash	1,344		
Less Orders Outstanding	(904)	440	
Net Liability from the Exchequer (Note 4)		<u>58</u>	
<b>Total Current Assets</b>		<u>776</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		595	
Other Credit Balances:			
Due to State (Note 11)	395		
Payroll Deductions	<u>121</u>	<u>516</u>	
<b>Total Current Liabilities</b>		<u>1,111</u>	
<b>Net Current Liabilities</b>			(335)
<b>Net Assets</b>			<u>2,772</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	5,250	2,488	7,738
Additions	702	201	903
Disposals	(348)	(8)	(356)
Gross Assets at 31 December 2000	<u>5,604</u>	<u>2,681</u>	<u>8,285</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2000	3,432	1,084	4,516
Depreciation for the year	747	267	1,014
Depreciation on Disposals	(347)	(5)	(352)
Cumulative Depreciation at 31 December 2000	<u>3,832</u>	<u>1,346</u>	<u>5,178</u>
<b>Net Assets at 31 December 2000</b>	<u>1,772</u>	<u>1,335</u>	<u>3,107</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 2000

	£'000	£'000
Surplus to be surrendered		4,086
Less Exchequer Grant Undrawn		(4,144)
Net Liability from the Exchequer		<u>(58)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	440	
Debit Balances	<u>18</u>	458
<b>Less: Creditors</b>		
Due to State	(395)	
Credit Balances	<u>(121)</u>	<u>(516)</u>
		<u>(58)</u>

## 5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
Land Registry Fees (Cash)	22,675,000	31,584,307
Registry of deeds Fees (Cash)	1,757,000	1,563,550
Ground Rent Fees	65,000	69,923

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.1.	1,261	Savings arose because of difficulties in recruitment of staff.
A.2.	83	Savings arose because travel and subsistence costs have reduced as a result of the completion of the decentralisation to Waterford.
A.4.	(42)	Expenditure was more than anticipated.
A.5.	769	Computer expenditure was less than expected in some projects due to delays in finalising the tendering process. Some expenditure on these projects has been deferred to 2001.
A.6.	1,818	Furniture and fittings expenditure for the new Land Registry headquarters has been deferred until the new building is available.
A.7.	142	Consultancy expenditure is linked, primarily, with planning for semi-state status. As the vesting date was not finalised much of the consultancy expenditure has been deferred.

## 7. COMMITMENTS

(A) Global Commitments.

Contracted Commitments at 31 December 2000 amount to £85,800.

## 8. DETAILS OF EXTRA REMUNERATION

	Amount Paid  £	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more  £
Higher, special or additional duties	86,348	35	1	13,715
Overtime and extra attendance	1,521,410	442	109	17,312
Miscellaneous	<u>87,872</u>	64	7	11,400
Total extra remuneration	<u>1,695,630</u>	488	119	18,113

Note:

Certain individuals received extra remuneration in more than one category.

**9. MISCELLANEOUS ITEMS**

In addition to the amount expended under the subheads an amount of £47,799 was received from subhead S. of the Vote for the Office of the Minister for Finance in respect of the Information Society Fund for the Land Registry External Access Service Project.

Payments made to a retired civil servant in receipt of a civil service pension who was re-employed during 2000 amounted to £12,943.

Fees paid by means of Revenue Stamps in lieu of cash *etc.*, were as follows:-

Registry of Deeds Fees:	£807,541
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**10. STOCKS**

Stocks at 31 December 2000 comprise:	£'000
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Stationery	46
Miscellaneous Supplies	1
IT Consumables	<u>7</u>
	<u>54</u>

**11. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	£'000
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Income Tax	242
Retention Tax	5
PRSI	83
VAT	15
Extra Exchequer Receipts	<u>50</u>
	<u>395</u>

T. DALTON  
*Accounting Officer*  
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM  
29 March 2001

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**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 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	236	195	-
A.2. Travel and Subsistence	2	1	-
A.3. Incidental Expenses	17	8	-
A.4. Postal and Telecommunications Services	16	9	-
A.5. Office Premises Expenses	<u>19</u>	<u>17</u>	<u>1</u>
<b>Total</b>	<u>290</u>	<u>230</u>	<u>1</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£60,091</b>	<b>€ 76,300</b>	

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

### NOTES

#### 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			230
<b>Changes in Capital Assets</b>			
Purchases Cash	(1)		
Depreciation	<u>9</u>	8	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals		(2)	<u>6</u>
<b>Direct Expenditure</b>			236
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>74</u>
<b>Operating Cost</b>			<u>310</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			26
<b>Current Assets</b>			
Other Debit Balances:			
Salary		3	
PMG Balance and Cash	23		
Less Orders Outstanding	(4)	19	
<b>Total Current Assets</b>		<u>22</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		1	
Other Credit Balances:			
Due to State (Note 7)	5		
Suspense	<u>2</u>	7	
Net Liability to the Exchequer (Note 4)		<u>15</u>	
<b>Total Current Liabilities</b>		<u>23</u>	
<b>Net Current Liabilities</b>			(1)
<b>Net Assets</b>			<u>25</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	49	24	73
Additions	=	<u>1</u>	<u>1</u>
Gross Assets at 31 December 2000	<u>49</u>	<u>25</u>	<u>74</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2000	23	16	39
Depreciation for the year	<u>7</u>	<u>2</u>	<u>9</u>
Cumulative Depreciation at 31 December 2000	<u>30</u>	<u>18</u>	<u>48</u>
<b>Net Assets at 31 December 2000</b>	<u>19</u>	<u>7</u>	<u>26</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 2000

	£'000	£'000
Surplus to be surrendered		60
Less Exchequer Grant Undrawn		(45)
Net Liability to the Exchequer		<u>15</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	19	
Debit Balances: Suspense	<u>3</u>	22
<b>Less: Creditors</b>		
Due to State	(5)	
Credit Balances: Suspense	(2)	(7)
		<u>15</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.1.	41	Savings arose due to delays in the appointment of staff.

#### 6. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Overtime and extra attendance	8,404	7	-	-
Miscellaneous	<u>6,936</u>	2	-	-
Total extra remuneration	<u>15,340</u>	7	1	7,110

Note:

Certain individuals received extra remuneration in more than one category.

7. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of: £'000

Income Tax	4
Pay Related Social Insurance	1
	5

ANTOINETTE DORIS

*Accounting Officer*

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS

29 March 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL

*Comptroller and Auditor General*

## ENVIRONMENT AND LOCAL GOVERNMENT

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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 and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants including certain grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	24,361	23,894	-
A.2. Travel and Subsistence	1,857	2,316	67
A.3. Incidental Expenses	1,095	1,365	62
A.4. Postal and Telecommunications Services	990	1,100	47
A.5. Office Machinery and Other Office Supplies	3,088	3,015	(69)
A.6. Office Premises Expenses	875	780	(159)
A.7. Consultancy Services	395	269	4
<b>HOUSING</b>			
B.1. Local Authority and Social Housing Programmes			
<i>Original</i>	<i>£439,595,000</i>		
<i>Less Supplementary</i>	<i><u>27,000,000</u></i>	412,595	4,786
B.2. Private Housing Grants and Subsidies, etc.	48,994	46,829	823
B.3. Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly (National Lottery Funded)	8,000	8,000	-
B.4. Communal Facilities in Voluntary Housing Schemes (National Lottery Funded)	1,159	1,159	-
<b>ROADS</b>			
C.1. Road Improvement/Maintenance			
<i>Original</i>	<i>£449,643,000</i>		
<i>Supplementary</i>	<i><u>80,000,000</u></i>	529,643	-
C.2. Dublin Transportation	25,899	25,899	-
C.3. Vehicle and Driver Licensing Expenses	5,009	4,371	156
C.4. Other Roads Related Services	1,733	1,529	-
<b>ENVIRONMENT</b>			
D.1. Water and Sewerage Services Programme, etc.			
<i>Original</i>	<i>£289,933,000</i>		
<i>Supplementary</i>	<i><u>45,000,000</u></i>	334,933	72
D.2. Environmental and Related Services	12,792	7,877	1
D.3. Environmental Protection Agency	12,530	12,486	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>LOCAL GOVERNMENT FINANCE</b>				
E.1.	Local Government Fund			
	<i>Original</i>	<i>£285,000,000</i>		
	<i>Supplementary</i>	<i><u>30,000,000</u></i>	315,000	315,000
				-
<b>OTHER SERVICES</b>				
F.1.	Fire and Emergency Services	8,313	8,332	176
F.2.	Local Authority Library and Archive Service	7,063	7,452	5
F.3.	Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services	165	32	-
F.4.	Recoupment of Expenditure on foot of Certain Malicious Injuries	208	13	76
F.5.	Architectural Heritage Protection	4,425	3,012	-
F.6.	An Bord Pleanála	4,329	4,960	-
F.7.	National Safety Council	935	947	-
F.8.	Irish Water Safety Association	418	539	-
F.9.	Urban Regeneration			
	<i>Original</i>	<i>£22,556,000</i>		
	<i>Less Supplementary</i>	<i><u>10,600,000</u></i>	11,956	10,390
				-
F.10.	Tidy Towns Competition	76	76	19
F.11.	Programme for Peace and Reconciliation (Grant-in-Aid)	2,432	1,955	-
F.12.	Planning Tribunal	2,005	3,954	438
F.13.	One-Stop Shops	3,093	3,093	-
F.14.	Miscellaneous Services	723	863	16
F.15.	Partnerships in Local Authorities			
	<i>Original</i>	<i>£nil</i>		
	<i>Supplementary</i>	<i><u>2,800,000</u></i>	2,800	2,800
				-
F.16.	National Spatial Strategy			
	<i>Original</i>	<i>£nil</i>		
	<i>Supplementary</i>	<i><u>800,000</u></i>	<u>800</u>	<u>481</u>
				<u>70</u>
	<b>Gross Total</b>			
	<i>Original</i>	<i>£1,669,689,000</i>		
	<i>Supplementary</i>	<i><u>121,000,000</u></i>	1,790,689	1,782,684
				6,590
	<i>Deduct:-</i>			
G.	Appropriations in Aid		<u>28,961</u>	<u>22,314</u>
				<u>(1,906)</u>
	<b>Net Total</b>			
	<i>Original</i>	<i>£1,640,728,000</i>		
	<i>Supplementary</i>	<i><u>121,000,000</u></i>	<u>1,761,728</u>	<u>1,760,370</u>
				<u>8,496</u>
	<b>SURPLUS TO BE SURRENDERED</b>		<b>£1,358,341</b>	<b>€ 1,724,737</b>

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			1,760,370
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,146)		
Depreciation	920		
Loss on Disposals	<u>11</u>	(215)	
<b>Assets under Development</b>			
Cash Payments		(1,113)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	2,844		
Increase in Stock	<u>(415)</u>	<u>2,429</u>	<u>1,101</u>
<b>Direct Expenditure</b>			1,761,471
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	6,675		
Notional Rents	<u>1,454</u>		<u>8,129</u>
<b>Operating Cost</b>			<u>1,769,600</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
Capital Assets (Note 3)			2,229
Assets under Development (Note 4)			<u>3,836</u>
			6,065
<b>Current Assets</b>			
Stocks (Note 16)		758	
Prepayments		456	
Accrued Income		336	
Other Debit Balances:			
Recoupable Expenditure	334		
Advances to OPW for General Maintenance Work	5		
Imprests	<u>38</u>	377	
PMG Balance and Cash	22,591		
Less Orders Outstanding	<u>(21,365)</u>	<u>1,226</u>	
<b>Total Current Assets</b>		3,153	
<b>Less Current Liabilities</b>			
Accrued Expenses		7,046	
Deferred Income		2,242	
Other Credit Balances:			
Local Urban & Rural Development Operational Programme	61		
Local Authority Training Fund	6		
Local Drugs Task Force	317		
Payroll Deductions	228		
Suspense Miscellaneous	16		
Due to State (Note 17)	<u>880</u>	1,508	
Net Liability to the Exchequer (Note 5)			<u>95</u>
<b>Total Current Liabilities</b>		<u>10,891</u>	
<b>Net Current Liabilities</b>			<u>(7,738)</u>
<b>Net Liabilities</b>			<u>(1,673)</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000 <sup>1</sup>	17	7,670	879	8,566
Additions	-	993	245	1,238
Disposals	-	(411)	(5)	(416)
Gross Assets at 31 December 2000	<u>17</u>	<u>8,252</u>	<u>1,119</u>	<u>9,388</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 2000 <sup>1</sup>	6	6,156	481	6,643
Depreciation for the year	1	818	101	920
Depreciation on Disposals	-	(400)	(4)	(404)
Cumulative Depreciation at 31 December 2000	<u>7</u>	<u>6,574</u>	<u>578</u>	<u>7,159</u>
<b>Net Assets at 31 December 2000</b>	<u>10</u>	<u>1,678</u>	<u>541</u>	<u>2,229</u>

Note

1. Opening balances differ from closing balances at the end of 1999 due to reclassification of assets between asset types.

## 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications £'000
Amounts brought forward at 1 January 2000	2,723
Cash Payments for the Year	<u>1,113</u>
Amounts carried forward at 31 December 2000	<u>3,836</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 2000

	£'000	£'000
Surplus to be surrendered		1,358
Less Exchequer Grant Undrawn		<u>(1,263)</u>
Net Liability to the Exchequer		<u>95</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	1,226	
Debit Balances: Suspense	<u>377</u>	1,603
<b>Less: Creditors</b>		
Due to State	(880)	
Credit Balances: Suspense	<u>(628)</u>	<u>(1,508)</u>
		<u>95</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous receipts amounted to £200,000.

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.2.	(459)	Increase was mainly as a result of additional costs associated with the Driver Testing service.
A.3.	(270)	Increase arose mainly from merit awards and relocation of staff.
A.7.	126	Saving arose because the cost of consultancies relating to the National Spatial Strategy was transferred to a new Subhead (F.16.).
C.3.	638	Rollout of National Vehicle and Driver File did not proceed as quickly as anticipated.
C.4.	204	Monitoring costs of vehicle testing arose later than anticipated.
D.2.	4,915	Planning for waste management projects was slower than anticipated.
F.2.	(389)	Some projects were completed sooner than anticipated.
F.3.	133	Claims from local authorities matured more slowly than anticipated
F.4.	195	Claims from local authorities were less than anticipated.
F.5.	1,413	The shortfall was due to slower than anticipated claims from local authorities, reflecting a lesser degree of activity under the scheme than projected.
F.6.	(631)	The excess was due mainly to increased staffing costs arising from increased intake of planning

Subhead	Less/(More) Than Provided £'000	Explanation
		appeals.
F.8.	(121)	Costs of fitting out the headquarters of the Irish Water Safety Association were greater than anticipated.
F.9.	1,566	Adoption of EU Operational Programme was later than anticipated.
F.11.	477	The saving was due to slower than anticipated progress in implementing projects under the Programme for Peace and Reconciliation.
F.12.	(1,949)	The excess was due to higher than anticipated costs, including certain legal costs awarded against the Tribunal.
F.14.	(140)	The excess was due to higher than anticipated legal costs.
F.16.	319	A number of anticipated bills were not presented for payment.

## 8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Fees payable by Local Authorities, etc. for audit of their Accounts	1,188,000	1,302,117
2 Inspection fees in respect of the scheme of structural guarantees for new houses	1,170,000	1,610,747
3 Fees payable by applicants for driving tests	4,450,000	5,229,170
4 Receipts from National Toll Roads plc.	6,300,000	5,756,104
5 Receipts to defray vehicle testing costs	500,000	422,978
6 Receipts from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	447,000	447,000
7 Receipts from Temple Bar Renewal Ltd.	10,000	3,228
8 Receipts from the Local Government Fund	6,307,000	5,605,057
9 Receipts from EU for FEOGA village renewal programme	5,289,000	684,707
10 Receipts from EU for FEOGA element of the Programme for Peace and Reconciliation	3,170,000	879,945
11 Miscellaneous, including refunds on certain housing grants, refunds on publications and other refunds and payments from EU	<u>130,000</u>	<u>373,044</u>
<b>Total</b>	<b><u>28,961,000</u></b>	<b><u>22,314,097</u></b>

### Explanation of Variations

1. Outstanding fees from previous years were recovered in greater volumes than anticipated.
2. The number of houses registered under the scheme was greater than anticipated.
3. The number of driving test applications was higher than anticipated.
4. The receipts from National Toll Roads Limited were less than estimated.
5. A lower than anticipated number of cars was tested by the National Car Testing Service.

7. Applications under the Temple Bar Area incentives scheme continued to decrease.
8. Drawdown from the fund was less than expected as the roll-out of the NVDF project did not proceed as quickly as expected.
9. Anticipated receipts from the EU were not received by year end.
10. Anticipated receipts from the EU were not received by year end.
11. Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancelled and out-of-date payable orders and other miscellaneous receipts were greater than expected.

## 9. COMMITMENTS

### (A) Global Commitments

Commitments likely to materialise under procurement and grant subheads are £411,000 and £10.7 billion respectively.

### (B) Multi-Annual Capital Commitments (Projects costing £10 million or more)

#### 1. Water/Sewerage Projects

Project	Cumulative	Expenditure	Subsequent
	Expenditure to 31/12/1999	2000	Years
	£'000	£'000	£'000
Arklow Main Drainage <sup>2</sup>	254	-	10,246
Balbriggan-Skerries Sewerage <sup>2</sup>	202	518	14,280
Buncrana Water Pollan Dam	23,076	1,203	2,721
Carrick-on-Suir Sewerage	4,748	2,767	5,485
Castlebar Environs Sewerage <sup>2</sup>	68	282	14,650
Clonmel Main Drainage	11,121	-	6,379
Cork Main Drainage(Collection)	20,514	18,896	40,590
Cork Main Drainage (Treatment Works)	7,333	140	52,527
Courtown Riverchapel Sewerage <sup>3</sup>	1,276	809	9,915
Donegal Sewerage <sup>2</sup>	299	197	13,304
Drogheda Main Drainage <sup>1</sup>	46,765	8,835	5,800
Dublin Bay Project - North Fringe	-	2,878	43,722
Dublin Bay Sewerage <sup>1</sup>	42,148	49,772	88,080
Dublin Reservoirs - Covering <sup>2</sup>	179	-	19,821
Dublin Water Conservation	21,146	11,304	6,550
Dundalk Main Drainage	31,636	8,773	12,591
Dungarvan Sewerage	170	370	9,460
Dunshaughlin Sewerage <sup>2</sup>	561	26	10,413
East Waterford Water	7,416	1,365	3,353
Galway Main Drainage Treatment Works <sup>1</sup>	3,247	8,550	31,395
Leixlip Sewerage <sup>1</sup>	10,402	4,129	3,394
Leixlip Water(Phase 2) <sup>1</sup>	12,252	-	5,748
Letterkenny Sewerage <sup>2</sup>	359	209	10,832
Limerick Main Drainage (Phase 1) <sup>1</sup>	15,389	22,745	109,167
Limerick Water (Phase 2) Clareville	183	11	15,806

Project	Cumulative Expenditure to £'000	Expenditure 2000 £'000	Subsequent Years £'000
Lough Mask Reg. Water Supply (Knock-Ballyhaunis) <sup>2</sup>	54	279	15,720
Lucan Water <sup>2</sup>	28	261	10,711
Midleton Sewerage <sup>1</sup>	2,987	7,796	817
Monaghan Water	4,071	5,661	4,268
Navan Sewerage <sup>1</sup>	17,104	4,176	2,320
Oberstown Sewerage <sup>1</sup>	9,705	4,513	82
Portlaoise Sewerage <sup>2</sup>	340	226	11,434
Shanganagh Sewerage <sup>2</sup>	118	831	39,051
Sligo (Lough Gill) Regional Water Supply	14,492	7,245	2,263
Sligo Main Drainage <sup>2</sup>	717	517	16,926
Swords Sewerage <sup>2</sup>	1,034	7,197	6,769
Tuam Regional Water Supply (Stage 1)	22,371	580	1,104
Tuam Regional Water Supply (Stage 3)	505	9,379	3,164
Waterford Main Drainage <sup>1</sup>	10,547	1,373	80
Waterford Main Drainage - Treatment <sup>2</sup>	1,066	-	26,934
Westport Sewerage (Excl. Advance Section) <sup>2</sup>	2,205	3,559	18,445
Wexford Main Drainage	35,372	797	13,331
Wicklow Town Sewerage - Construction	449	168	17,383
<b>Total</b>	<b>383,909</b>	<b>198,337</b>	<b>737,031</b>

## 2. Urban Renewal Project

Project	Cumulative Expenditure to 31/12/1999 £'000	Expenditure 2000 £'000	Subsequent Years £'000
Cultural Development of Temple Bar	18,540	1,754	-

## 3. Housing Projects

Project	Cumulative Expenditure to 31/12/1999 £'000	Expenditure 2000 £'000	Subsequent Years £'000
Regeneration of Ballymun Flats <sup>1</sup>	5,302	16,024	310,000
Area Regeneration (incl. Inner City Dublin Flat Complexes) <sup>1</sup>	4,000	21,513	92,000

### Notes:

- (1) Full cost of project updated since 1999.
- (2) Excluded from 1999 account as the estimated cost of the preliminary phase of the scheme was then under £10m.
- (3) Excluded from 1999 account as the estimated cost of the scheme was then under £10m.

A sum of £8.45 billion has been included in the global commitments figure (see Note 9 (A)) in respect of the estimated cost of completing national roads schemes approved by the National Roads Authority.

**10. DETAILS OF EXTRA REMUNERATION**

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment if £5,000 or more
	£			£
Higher, special or additional duties	445,667	201	29	10,013
Overtime and extra attendance	828,607	471	43	15,157
Shift and roster allowances, etc.	22,515	31	-	-
Miscellaneous	<u>280,818</u>	226	8	9,803
Total extra remuneration	<u>1,577,607</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 £455,000 from the Vote for 2000 was included in the Estimate for 2001.

A total of £224,129 was charged to subhead A.1. in respect of staff assigned to the Fire Services Council (£127,927), the National Safety Council (£50,541), the National Roads Authority (£18,643) and the Rent Tribunal (£27,018) respectively.

Eight retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of £57,444.

A payment of £5,000 was made from Subhead A.3. in settlement of a court action against the Department.

In addition to voted monies, sponsorship and entry fees totalling £245,350 were also expended on the Tidy Towns Competition.

A total of £40,874 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

In addition to the amount expended under Subheads A.3. and A.7., a sum of £41,566 was received from the Change Management fund, Subhead P. of the Vote of the Office of the Minister for Finance.

In addition to the amount expended under Subhead F.2., a sum of £1,257,955 was received from the Information Society Fund, Subhead S. of the Vote of the Office of the Minister for Finance.

Up to 31 December 2000 Housing Grants totalling £228,253 (£5,000 in 2000) were paid to applicants under Section 38 of the Housing Act, 1966, with the sanction of the Minister for Finance (S.74/27/85).

**12. EU FUNDING**

The outturn shown in subheads C.1., C.2., D.1., D.2., D.3., F.9., and F.11. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

The outturn shown in subheads C.1. & D.1. includes payments in respect of activities co-financed by the EU Cohesion Fund.

The outturn shown in subheads F.9. & F.11. includes payments in respect of activities co-financed under FEOGA.

The outturn shown in subhead C.1. includes payments in respect of activities co-financed under DG (VII) Transport - COURAGE (i.e. Construction with unbound aggregates in Europe) and CARE (i.e. European Road Accident Database).

The EPA received £47,561 (in respect of European Topic Centre), £29,785 (in respect of Travel Refunds), £7,485 (in respect of IMPEL - IPPC workshop) and £71,038 (in respect of National Hazardous Waste Management Plan Funding) from the EU.

### 13. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2000 on account of which payments were made in the year is as follows:-

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2000 £	Cumulative Expenditure to 31 December 2000 £
Tribunal of Inquiry into Certain Planning Matters (The Flood Tribunal)	1997	3,954,225	9,386,799

### 14. MISCELLANEOUS ACCOUNTS

#### The Programme for Peace and Reconciliation - Grant-in-Aid Fund Account of the Receipts and Payments in the year ended 31 December 2000

	£
Balance at 1 January 2000	nil
Grant-in-Aid : Programme for Peace and Reconciliation (Subhead F.11.)	1,955,141
Expenditure (see schedule)	<u>1,955,141</u>
Balance at 31 December 2000	<u>nil</u>

#### Schedule - The Programme for Peace and Reconciliation - Payments in the year ended 31 December 2000

Payee	Amount £
<b>County Councils:</b>	
Cavan	235,483
Donegal	652,931
Leitrim	69,224
Louth	305,450
Monaghan	368,689
Sligo	<u>323,364</u>
<b>Total</b>	<u>1,955,141</u>

## 15. NATIONAL LOTTERY FUNDING

**Grant-in-Aid Fund for the Task Force on Special Housing Aid for the Elderly, etc.  
Account of the Receipts and Payments in the year ended 31 December 2000**

	£
Balance at 1 January 2000	nil
Grant-in-Aid : Special Housing Aid for the Elderly (Subhead B.3.)	<u>8,000,000</u>
	8,000,000
Expenditure (see schedule)	<u>8,000,000</u>
Balance at 31 December 2000	<u>nil</u>

**Schedule - Task Force on Special Housing Aid for the Elderly, etc. - Payments in  
the year ended 31 December 2000**

Payee	Amount £
<b>Health Boards:</b>	
Eastern	1,341,000
Midland	933,000
Mid-Western	952,000
North-Eastern	966,000
North-Western	755,000
South-Eastern	812,000
Southern	765,000
Western	1,476,000
<b>Total</b>	<u>8,000,000</u>

**Communal Facilities in Voluntary Housing Schemes - Account of Receipts and  
Payments in the year ended 31 December 2000**

	£
Balance at 1 January 2000	nil
Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	<u>1,159,000</u>
	1,159,000
Expenditure (see schedule)	<u>1,159,000</u>
Balance at 31 December 2000	<u>nil</u>

**Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2000**

<b>Local Authority</b>	<b>Project</b>	<b>Amount</b>
<b>County Councils</b>		
Clare	Respond, Drumbridge, Ennis	47,529
	Respond, Ballycasey, Shannon	111,065
	Respond, Our Lady's, Ennis	87,778
Cork	Aughadown Community Council Ltd	9,000
Donegal	St Vincent De Paul, Bundoran	18,116
	Mental Health Association of Ireland, Carrick	30,094
Fingal	Respond, Grange Road., Baldoyle	61,329
Galway	Homes for Dunmore Ltd., Dunmore	30,000
	Cuan Mhuire Teoranta, Athenry	98,000
Kerry	St Vincent De Paul, Killorglin	38,500
Kilkenny	Respond, Garringreen, Kilkenny	70,260
Limerick	Drumcollogher Community Housing Association Ltd	52,500
	Broadford Voluntary Housing Association	14,694
	Dromin/Athlaccra Housing Project Ltd	38,500
	Drombana Housing Association Ltd	13,987
	St Ita's Voluntary Housing Abbeyfeale	44,447
	Claremorris IRD, Claremorris	20,759
	Mulranny Day Care Centre, Mulranny	8,972
South Dublin	Respond, Brookview, Tallaght	43,675
Wexford	Respond, Ross Road, Enniscorthy	76,171
	Enniscorthy Community Housing Ltd.	73,556
	Irish Society for Autism, Wexford	1,000
<b>Corporations</b>		
Drogheda	Drogheda Homeless Aid Association Ltd	75,600
Limerick	Respond, Moyross, Limerick	<u>93,468</u>
	<b>Total</b>	<b><u>1,159,000</u></b>

## 16. STOCKS

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	741
IT Consumables	16
Cleaning Materials	<u>1</u>
	<b><u>758</u></b>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	405
Pay Related Social Insurance	128
Withholding Tax	251
Pension Contributions	55
Value Added Tax	<u>41</u>
	<b><u>880</u></b>

**JIMMY FARRELLY**  
*Accounting Officer*

DEPARTMENT OF THE ENVIRONMENT AND LOCAL GOVERNMENT  
28 March 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Environment and Local Government for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraph 20 and 21 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

**JOHN PURCELL**  
*Comptroller and Auditor General*

## OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>				
A.1.	Salaries, Wages and Allowances	27,291	26,084	-
A.2.	Travel and Subsistence	1,714	1,533	27
A.3.	Incidental Expenses	943	950	54
A.4.	Postal and Telecommunications Services	1,860	2,007	171
A.5.	Office Machinery and other Office Supplies	2,248	2,054	138
A.6.	Office Premises Expenses	1,241	1,350	31
A.7.	Consultancy Services	335	268	16
<b>OTHER SERVICES</b>				
B.1.	Grant-in-Aid Fund for General Expenses of Adult Education Organisations (National Lottery Funded)	531	531	-
B.2.	Transport Services	47,637	51,256	4,186
B.3.	International Activities	2,266	1,802	(65)
B.4.	International Activities	1,280	1,175	-
B.5.	Research and Development Activities	6,914	5,659	65
B.6.	In Career Development	13,350	13,390	165
B.7.	Expenses of National Council for Curriculum and Assessment	1,120	1,112	27
B.8.	Grant-in-Aid Fund for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities	7,520	6,285	4
B.9.	Grant-in-Aid Fund for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities (National Lottery Funded)	16,883	16,854	-
B.10.	Grants to Colleges providing Courses in Irish (National Lottery Funded)	670	622	50
B.11.	Publications in Irish (National Lottery Funded)	50	-	62
B.12.	Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid)			
	<i>Original</i>	<i>£1,183,000</i>		
	<i>Supplementary</i>	<i>107,000</i>	1,290	1,290
B.13.	Royal Irish Academy of Music - General Expenses (Grant-in-Aid)	1,415	1,415	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
B.14.	Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded)	470	470	-
B.15.	EC Lingua Programme	26	15	-
B.16.	Grant-in-Aid Fund for general expenses of organisations involved in the promotion of Ireland as an International Education Centre	332	332	-
B.17.	Miscellaneous	8,735	5,042	-
B.18.	Schools IT 2000	7,100	6,503	4
B.19.	Education Technology Investment Fund	75,000	75,000	-
B.20.	Commission on Child Abuse	761	724	12
B.21.	Information and Communication Technologies for Schools	20,000	-	-
B.22.	National Educational Psychological Service	3,462	2,824	21
B.23.	National Certification	<u>4,093</u>	<u>3,698</u>	<u>35</u>
<b>Gross Total</b>				
	<i>Original</i>	<i>£256,430,000</i>		
	<i>Supplementary</i>	<i><u>107,000</u></i>	256,537	230,245
	<i>Deduct:-</i>			5,003
C.	Appropriations in Aid	<u>9,478</u>	<u>6,297</u>	<u>(121)</u>
<b>Net Total</b>				
	<i>Original</i>	<i>£246,952,000</i>		
	<i>Supplementary</i>	<i><u>107,000</u></i>	<u>247,059</u>	<u>223,948</u>
<b>SURPLUS TO BE SURRENDERED</b>			<b>£23,111,009</b>	<b>€ 29,344,928</b>

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			223,948
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,566)		
Gain on Disposals	(7)		
Depreciation	<u>1,488</u>	(85)	
<b>Assets under Development</b>			
Cash Payments		(103)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	3,628		
Increase in Stock	(41)	<u>3,587</u>	<u>3,399</u>
<b>Direct Expenditure</b>			227,347
<b>Expenditure Borne Elsewhere</b>			
Vote 6	28		
Net Allied Services Expenditure	(4,008)		
Notional Rents	<u>2,320</u>		(1,660)
<b>Operating Cost</b>			<u>225,687</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
Capital Assets (Note 3)			4,166
Assets under Development (Note 4)			<u>15</u> 4,181
<b>Current Assets</b>			
Stocks (Note 15)		127	
Accrued Income		138	
Prepayments		90	
Other Debit Balances:			
Sub-Accountants	86		
Miscellaneous	13		
Marriage Retirement Death Gratuity	320		
Foras na Gaeilge	777		
Office Premises	20		
National Youth Conference	20		
Advertising	58		
Charge on Wrong Vote	75		
EU Recoupable Expenditure	<u>29</u>	1,398	
PMG Balance and Cash	14,718		
Less Orders Outstanding	<u>(11,911)</u>	<u>2,807</u>	
<b>Total Current Assets</b>		<u>4,560</u>	
<b>Less Current Liabilities</b>			
Due to State (Note 16)		24	
Accrued Expenses		5,093	
Deferred Income		259	
Other Credit Balances:			
European School Days	14		
Local Drugs Task Force	222		
Central Bank	33		
Thedens Bequest	176		
Miscellaneous	<u>23</u>	468	
Net Liability to the Exchequer (Note 5)		<u>3,737</u>	
<b>Total Current Liabilities</b>		<u>9,581</u>	
<b>Net Current Liabilities</b>			<u>(5,021)</u>
<b>Net Assets</b>			<u>(840)</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000 <sup>1</sup>	8,599	3,035	11,634
Additions	1,321	362	1,683
Disposals	(113)	=	(113)
Gross Assets at 31 December 2000	<u>9,807</u>	<u>3,397</u>	<u>13,204</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	5,963	1,689	7,652
Depreciation for the year	1,236	252	1,488
Depreciation on Disposals	(102)	=	(102)
Cumulative Depreciation at 31 December 2000	<u>7,097</u>	<u>1,941</u>	<u>9,038</u>
<b>Net Assets at 31 December 2000</b>	<u>2,710</u>	<u>1,456</u>	<u>4,166</u>

## Notes:

- The opening balances for 2000 have been adjusted to take account of revisions to the asset register following a review of the 1999 figures and to take account of assets which were previously recorded under Vote 28 Second Level and Further Education.
- Assets of educational institutions owned, controlled/managed by the Minister for Education and Science are described under the relevant Vote.

## 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In-House Computer Applications
	£'000
Amounts brought forward at 1 January 2000	11
Cash Payments for the Year	103
Transferred to Asset Register	(99)
Amounts carried forward at 31 December 2000	<u>15</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 2000

	£'000	£'000
Surplus to be surrendered		23,111
Less Exchequer Grant Undrawn		<u>(19,374)</u>
Net Liability to the Exchequer		<u>3,737</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	2,807	
Debit Balances : Suspense	<u>1,398</u>	4,205
 <b>Less : Creditors</b>		
Credit Balances : Suspense		<u>(468)</u>
		<u>3,737</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
B.2.	(3,619)	The excess was mainly caused by the need to provide additional services for pupils with special needs and an increase in contractor costs.
B.3.	464	The saving occurred principally because the rate of development of North/South projects was slower than estimated.
B.4.	105	The saving occurred because some educational exchanges did not take place.
B.5.	1,255	The saving occurred due to several projects not proceeding as rapidly as planned and slower take up of other projects.
B.8.	1,235	The saving occurred principally because of the length of time required for structures to be put in place at local level which led to delays in the drawdown of funds.
B.10.	48	The saving was due to the difficulty in forecasting the numbers attending the Irish Summer Colleges.
B.11.	50	The saving occurred because the main invoice was not received in time to process before year end.
B.15.	11	The saving occurred due to delays in the setting up of the new EU Lingua Programme.
B.17.	3,693	The saving was mainly due to delays in the commencement of projects relating to childcare, education welfare service and the national reading initiative.
B.18.	597	The saving was principally due to lower than anticipated teacher substitution costs and slower activity relating to the development of software.
B.21.	20,000	The saving occurred because the allocation was re-profiled for expenditure in subsequent years as the scheme was subjected to a review prior to proceeding with the next phase of the project.
B.22.	638	The saving is due to delays in appointing staff.

Subhead	Less/(More) Than Provided  £'000	Explanation
B.23.	395	The saving was mainly due to delays in setting up the National Qualifications Authority.

## 7. APPROPRIATIONS IN AID

		Estimated £	Realised £
1	Recoupment of certain travelling and subsistence expenses from the EU	44,000	2,002
2	Receipts from the European Social Fund	8,913,000	5,164,371
3	Miscellaneous	<u>521,000</u>	<u>1,130,494</u>
	<b>Total</b>	<b><u>9,478,000</u></b>	<b><u>6,296,867</u></b>

### Explanation of Variation

- 1 The shortfall in contributions was mainly due to delays in finalising contracts for new programmes.
- 2 A shortfall occurred because ESF receipts expected in 2000 were not received before year end.
- 3 Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancellation of out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate, were greater than expected.

## 8. COMMITMENTS

### Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) are £22,628,028.

## 9. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	243,545	194	6	10,079
Overtime and extra attendance	1,345,089	588	92	17,320
Shift and roster allowances	68,377	6	6	14,660
Miscellaneous	<u>65,478</u>	116	-	-
Total extra remuneration	<u>1,722,489</u>		104	

Note:

Certain individuals received extra remuneration in more than one category.

## 10. MISCELLANEOUS ITEMS

A sum amounting to £28,000 was received from the Change Management Fund – Vote 6 Office of the Minister for Finance and expended to the value shown on the services covered by subhead A7 Consultancy Services.

Expenditure under subhead A.3. included a write off of £720 in respect of five petty cash imprests outstanding from previous years.

## 11. EU FUNDING

The overall amount of £5,164,371 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure under the following subheads:-

Subheads A.1., B.5., B.6., B.17. and B.23. - Office of the Minister for Education (Vote 26) in 1999 and 2000.

## 12. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2000 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2000	Cumulative Expenditure to 31/12/00
		£	£
Commission to Inquire into Child Abuse	1999	724,362	982,438

## 13. MISCELLANEOUS ACCOUNTS

## Accounts of Non-Voted Funds Administered by the Department of Education and Science

## Capital Account for the year ended 31 December 2000

	Securities £	Cash £
Cash for Investment Balance on 1 January 2000	-	-
Securities Balance on 1 January 2000	927,091	-
Transferred from Income Account for Investment	-	(10,943)
Securities Redeemed	(244,155)	244,155
Securities Bought	<u>253,924</u>	<u>(233,212)</u>
Balances on 31 December 2000	<u>936,860</u>	=

## Receipts and Payments Accounts for the Year Ended 31 December 2000

	£
Balances on 1 January 2000	30,280
Receipts	69,193
Payments	<u>(15,652)</u>
Balances on 31 December 2000	<u>83,821</u>

## GRANT-IN-AID FUNDS 2000

	£
<b>Subhead B1</b> - Fund for General Expenses of Adult Education Organisations (National Lottery Funded)	531,000
<b>Subhead B8 &amp; B9</b> - Fund for General Expenses of Youth Organisations and other expenditure in relation to Youth Activities	
National Lottery      16,853,592	
Exchequer              6,284,613	23,138,205
<b>Subhead B14</b> - Fund for General Expenses of Cultural Scientific, and Educational Organisations (National Lottery Funded)	470,000
<b>Subhead B16</b> - Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre (Exchequer Funded)	
	<u>332,000</u>
	<u>24,471,205</u>

- (a) Analysis of payments fund from National Lottery is included in Note 14.
- (b) A sum of £6,616,613 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 National Lottery**

	£
Boys' Brigade	11,900
Girls' Friendly Society	17,190
Irish Methodist Youth Department	12,820
Presbyterian Youth	28,090
City of Dublin VEC	1,387,549
County Dublin VEC	396,626
Dun Laoghaire VEC	198,229
Cork City VEC	376,451
Carlow VEC	13,290
Galway City VEC	106,695
Waterford City VEC	5,251
Limerick City VEC	49,650
Co Wicklow VEC	9,178
Catholic Youth Care	35,115
ECO (UNESCO)	19,000
National Youth Federation	25,132
Foróige	15,833
ISPCC	12,075
Dublin Corporation	1,245,000
South Dublin County Council	820,500
Dun Laoghaire Rathdown County Council	128,000
Cork Corporation	148,225
Department of Justice	55,000
Fingal County Council	148,800
Galway Corporation	30,000
St Vincent's Trust, Henrietta Street	989,014
	<u>6,284,613</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	136,000
International Education Board of Ireland	<u>196,000</u>
	<u>332,000</u>

**14. NATIONAL LOTTERY FUNDING**  
**National Lottery Voted Funds**  
**Payments in the Year Ended 31<sup>st</sup> December 2000**

	£
Payments:-	
General expenses of Youth Organisations and other	16,853,592
Expenditure in Relation to Youth Activities	
Cultural Activities	470,000
Irish Language	621,617
Expenses of Adult Education Organisations	<u>531,000</u>
	<u>18,476,209</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)	6,381,741
Disadvantaged Youth (Schedule B)	7,514,280
Youth Information Centres	796,620
Gaisce - President's Award Scheme	186,389
Youth Exchange Bureau (Leargas)	200,000
Local Voluntary Youth Councils	55,000
Local Youth Club Grants Scheme	880,002
Co-operation Ireland	37,849
Exchange Programmes	81,048
City of Dublin Youth Service Board	70,190
IT Equipment for Youth Information Centres	234,456
Miscellaneous - Youth Information	62,083
Security Grant to Youth Information Centres	49,000
National Youth Health Programme	48,000
Youth Arts Programme	24,192
National Youth Work Development Plan	64,182
Miscellaneous	<u>168,560</u>
<b>Total</b>	<b><u>16,853,592</u></b>

<b>Cultural Activities</b>	£
Cultural Organisations (Schedule C)	<u>470,000</u>
<b>Irish Language</b>	£
Courses in Irish	<u>621,617</u>

<b>Expenses of Adult Education Organisations</b>	£
Aontas	274,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	187,000
People's College	<u>52,000</u>
<b>Total</b>	<b><u>531,000</u></b>

**Schedule A****Grants to Youth Organisations**

	£
An Óige	135,078
Scouting Ireland (CSI)	360,144
Catholic Guides of Ireland	178,682
Catholic Youth Care	604,648
Church of Ireland Youth Council	134,333
Comhthreanáil na nOgeagrais Gaeilge	10,662
Confederation of Peace Corps	63,371
Common Training Programme	5,000
ECO - UNESCO Club	65,205
Feachtas	66,152
Federation of Irish Scout Associations	9,678
Foróige	1,133,345
Athlone Community Services Council	26,492
Girls' Brigade	36,184
Irish Girl Guides	261,201
Interculture Ireland	33,842
Junior Chamber Ireland	12,978
Macra Na Feirme	315,699
National Association for Youth Drama	76,542
National Federation of Archery Clubs	42,857
National Youth Council of Ireland	337,058
National Youth Federation	1,388,814
No Name Club	72,421
Ogra Chorcaí	366,274
Ogras	110,524
Order of Malta Cadet Corps	38,174
Scout Association of Ireland	273,628
Voluntary Services International	63,696
Young Christian Workers	71,554
Y.M.C.A. of Ireland	<u>87,505</u>
<b>Total</b>	<b><u>6,381,741</u></b>

**Schedule B****Disadvantaged Youth**

	£
Borough of Dun Laoghaire VEC	175,814
Catholic Youth Care	51,119
City of Dublin VEC	2,046,383
City of Cork VEC	502,910
City of Galway VEC	414,919
City of Limerick VEC	108,683
City of Waterford VEC	466,676
County Dublin VEC	1,133,440
National Youth Federation	1,621,475

North-Western Health Board	31,141
Offaly County Council	15,306
Co. Wicklow VEC	93,424
Co. Kerry VEC	130,017
Co. Cork VEC	62,283
Co. Tipperary VEC	31,141
Tionscadal Mhuintearas na nOilean	40,159
National Association of Training Centres for Travellers	397,773
Ronanstown Initiative	8,326
Sheelin Project, Co. Cavan VEC	7,182
Foróige Office City of Dublin VEC	27,636
Foróige Officer Co. Donegal VEC	19,295
Dun Laoghaire Youth Work Co-ordination & Support	7,500
Cherry Orchard Equine & Educational Centre Outreach Programme	14,500
Beara Peninsula Youth Development Project	9,250
Youth in Action Project	5,323
Mohill Community Youth Project	5,360
St Munchin's Family Resource Centre	5,150
Youth in Action Project - Croom	6,217
Parents and Kids Together Project	7,238
Southside Community Youth Project	7,500
Newbridge Youth Project	16,890
Castleblaney Early School Leavers Initiative	15,000
Youth Outreach, Ogra 2000	14,250
Loughrea Youth Project	<u>15,000</u>
<b>Total</b>	<b><u>7,514,280</u></b>

### Schedule C

#### Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific, and Educational Organisations

	£
An Coimisiún le Rincí Gaelacha	1,000
Cumann Béaloideas Éireann	2,000
Cumann Scoildrámaíochta	22,000
Foras Éireann	10,000
Irish Committee for Historical Sciences	2,500
Irish Film Institute	11,000
National Youth Orchestra of Ireland	70,000
Royal Society of Antiquaries of Ireland	2,500
School Recital Scheme	18,000
Slógadh	4,000
Anna Livia International Opera Festival	300,000
Feis Maitiu	<u>27,000</u>
<b>Total</b>	<b><u>470,000</u></b>

**15. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	84
IT Consumables	<u>43</u>
	<u>127</u>

**16. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Tax and Pay Related Social Insurance	3
Withholding Tax	<u>21</u>
	<u>24</u>

JOHN DENNEHY  
*Accounting Officer*  
 AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA  
 30 Márta 2001

**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 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for First-Level Education.

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
A.	Salaries, etc. of Teachers			
	<i>Original</i>	£678,887,000		
	<i>Supplementary</i>	<u>4,500,000</u>	683,387	680,011
B.	Model Schools - Miscellaneous Expenses		166	169
C.	Capitation Grants towards Operating Costs of National Schools			
	<i>Original</i>	£45,132,000		
	<i>Supplementary</i>	<u>27,500,000</u>	72,632	72,432
D.	Grants towards Clerical Assistance in National Schools		4,239	4,041
E.	Grants towards the Employment of Caretakers in National Schools			
	<i>Original</i>	£3,147,000		
	<i>Supplementary</i>	<u>1,000,000</u>	4,147	3,758
F.1.	Other Grants and Services			
	<i>Original</i>	£19,504,000		
	<i>Supplementary</i>	<u>8,000,000</u>	27,504	26,028
F.2.	Other Grants and Services		1,012	1,011
G.	Child Care Assistants in National Schools for the Handicapped			
	<i>Original</i>	£9,664,000		
	<i>Supplementary</i>	<u>5,800,000</u>	15,464	18,203
H.	Special Services for Children in Care		12,113	13,207
I.	Special Educational Projects		653	647
J.	Superannuation, etc. of Teachers			
	<i>Original</i>	£128,180,000		
	<i>Supplementary</i>	<u>3,950,000</u>	132,130	131,913
K.1.	Building, Equipment and Furnishing of National Schools		81,000	81,102
K.2.	Capital Building and Equipment Costs of Special Schools for Children in Care		4,775	1,981
<b>Gross Total</b>				
	<i>Original</i>	£988,472,000		
	<i>Supplementary</i>	<u>50,750,000</u>	1,039,222	1,034,503
				901

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L. Deduct				
Appropriations in Aid				
<i>Original</i>		£44,302,000		
<i>Supplementary</i>		<u>1,000,000</u>	48,783	244
<b>Net Total</b>				
<i>Original</i>		£944,170,000		
<i>Supplementary</i>		<u>49,750,000</u>	<u>985,720</u>	<u>657</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£8,199,547</b>		<b>€ 10,411,277</b>

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000
<b>Net Outturn</b>		985,720
<b>Changes in Capital Assets</b>		
Loss on Disposals	80	
<b>Changes in Net Current Assets</b>		
Increase in Closing Accruals	<u>620</u>	<u>700</u>
<b>Direct Expenditure</b>		986,420
<b>Operating Cost</b>		<u>986,420</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			335
<b>Current Assets</b>			
Accrued Income		244	
Other Debit Balances:			
Sub-Accountants	69		
Recoupable Salaries for Teachers on Secondment	125		
Adjustments to Salary/Allowances of Primary Teachers	234		
Miscellaneous	<u>6</u>	434	
PMG Balance and Cash	34,575		
Less Orders Outstanding	<u>(30,980)</u>	<u>3,595</u>	
<b>Total Current Assets</b>		4,273	
<b>Less Current Liabilities</b>			
Due to State (Note 10)		81	
Accrued Expenses		901	
Other Credit Balances			
Miscellaneous		6	
Net Liability to the Exchequer (Note 4)		<u>3,664</u>	
<b>Total Current Liabilities</b>		<u>4,652</u>	
<b>Net Current Liabilities</b>			<u>(379)</u>
<b>Net Assets</b>			<u>(44)</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Land £'000
Cost or Valuation at 1 January 2000	415
Additions	0
Disposals	<u>(80)</u>
Gross Assets at 31 December 2000	<u>335</u>
<b>Accumulated Depreciation:</b>	
Opening Balance at 1 January 2000	0
Depreciation for the year	0
Depreciation on Disposals	<u>0</u>
Cumulative Depreciation at 31 December 2000	<u>0</u>
<b>Net Assets at 31 December 2000</b>	<b><u>335</u></b>

## Notes:

- The ownership of five sites for first-level schools is vested in the Minister for Education and Science.
- Thirty Two (32) Gaelscoileanna, three (3) Multi-Denominational Schools, and three (3) Model Schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- Four (4) special Education Centres for Young Offenders which have their land and buildings owned by the Minister for Education are controlled/managed by Boards of Management.
- The total number of National Schools in operation on 31 December 2000, was three thousand two hundred and eighty five (3,285). The majority of schools are denominational and are owned by the relevant diocesan authority.

### 4. NET LIABILITY TO THE EXCHEQUER

#### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		8,200
Less Exchequer Grant Undrawn		<u>(4,536)</u>
Net Liability to the Exchequer		<u>3,664</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	3,595	
Debit Balances: Suspense	<u>75</u>	3,670
<b>Less: Creditors</b>		
Credit Balances: Suspense		<u>(6)</u>
		<u>3,664</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
E.	389	The saving was due to a number of caretaker posts not being filled and the cost of arrears to the caretakers being less than anticipated.
F.1.	1,476	The saving resulted mainly because expenditure on Early Childhood Education Projects and the Primary Pupil Database did not commence before year end.
G.	(2,739)	The excess was mainly due to higher than anticipated numbers of Special Needs Assistants being appointed.
H.	(1,094)	The excess was due to higher than anticipated pay and non pay costs relating to the operation of Young Offender Centres.
K.2.	2,794	The saving arose because work on the capital development of new facilities was slower than anticipated.

## 6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Superannuation, etc., of National Teachers		
(i) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc	80,000	302,057
(ii) Contributions to the National School Teachers' Superannuation Schemes	30,495,000	31,595,337
(iii) Contributions to Teachers' Spouses' and Childrens' Pensions Scheme	7,813,000	8,227,666
2 Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)	198,000	303,757
3 Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)	87,000	80,901
4 Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary		
<i>Original</i>	<i>£2,860,000</i>	
<i>Supplementary</i>	<i><u>1,000,000</u></i>	
	3,860,000	4,664,858
5 Handling charges involved in making certain deductions from teachers' salaries	240,000	276,063
6 Receipts from the European Social Fund	2,427,000	2,839,946
7 Miscellaneous	<u>102,000</u>	<u>492,385</u>
<b>Total</b>		
<i>Original</i>	<i>£44,302,000</i>	
<i>Supplementary</i>	<i><u>1,000,000</u></i>	
	<u>45,302,000</u>	<u>48,782,970</u>

**Explanation of Variation**

- 1.i The surplus was due to a higher than anticipated numbers of teachers retiring who refunded their gratuities.
- 1.iii The surplus was mainly due to underestimation.
- 2 The surplus was due to extra pension receipts principally arising from increased salary rates.
- 4 The surplus was due to a greater number of teachers on secondment than anticipated.
- 5 The shortfall was due to underestimation.
- 6 The surplus was due to receipts from the European Social Fund being greater than anticipated in 2000.
- 7 Miscellaneous appropriations -in-aid, which refer to refunds of overpayments, cancellation of out-of-date payable orders, and other miscellaneous receipts, are difficult to estimate and were greater than expected.

**7. COMMITMENTS****(A) Global Commitments**

Global figure for Commitments likely to materialise in subsequent years is £30,810,917.

**(B) Multi-Annual Capital Commitments**

	<b>Building, Equipment and Furnishing of National Schools (Subhead K.1.)</b>	<b>Capital Building and Equipment Costs of Special Schools for Children in Care (Subhead K.2.)</b>	<b>Total</b>
	£	£	£
Expenditure in 2000	81,102,211	1,980,695	83,082,906
Legally enforceable commitments to be met in subsequent years	30,545,917	265,000	30,810,917

**8. MISCELLANEOUS ITEMS**

Expenditure under subhead H included an amount of £27,000 arising from a settlement of compensation for damages to property resulting from incidents at special schools (S68/1/71).

Expenditure under subhead H included an amount of £15,000 in settlement of a compensation claim by a staff member for injuries received in an accident while on duty (S18/28/76).

Expenditure under subhead F included an amount of £29,745 for costs arising from adequacy of education provision (S18/9/92PII).

Expenditure under Subhead F1.10 included an amount of £25,000 in respect of an ex-gratia amount for a teacher (S18/20/79 & P18/058/2000).

Expenditure under subhead F1.10 included £140,000 in respect of an ex-gratia amount relating to adequacy of education provision. Legal costs of £29,721 were paid in this case. (S18/9/92).

Expenditure under subhead F1.10 included ex-gratia amounts of £494,481 in respect of 10 cases relating to adequacy of education provision. Legal fees of £139,309 were also paid in six cases. (S18/9/92, D/Finance sanctions of 2/8/00,3/8/00,29/8/00,18/9/00,17/11/00, 27/11/00 & 12/12/00).

Expenditure under Subhead F1.10 included an amount of £42,000 for educational provision and £15,000 special damages. (D/Finance sanctions of 27/11/00).

## 9. EU FUNDING

The overall amount of £2,839,946 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure from the following subheads of the First - Level Education Vote: subhead A and F.1 in 1999 and 2000.

## 10. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:

	£'000
Withholding Tax	<u>81</u>

J. DENNEHY  
*Accounting Officer*  
 AN ROINN OIDEACHAIS agus EOLAÍOCHTA  
 30 Márta 2001

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First Level Education for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## SECOND-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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	421,947	398,936	-
B. Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools			
<i>Original</i>	<i>£48,616,000</i>		
<i>Supplementary</i>	<i>11,500,000</i>	56,823	-
C. Grants towards Clerical Assistance in Secondary Schools	3,401	3,328	-
D. Superannuation of Secondary, Comprehensive and Community School Teachers			
<i>Original</i>	<i>£62,303,000</i>		
<i>Supplementary</i>	<i>3,900,000</i>	66,203	66,051
E. Comprehensive and Community Schools - Running Costs	135,714	134,122	-
F. Annual Non-Capital Grants to Vocational Education Committees (excluding certain grants in respect of Specialist Colleges and student support)	335,730	335,167	-
G. Payments to Local Authorities in respect of Superannuation Charges			
<i>Original</i>	<i>£36,634,000</i>		
<i>Supplementary</i>	<i>3,000,000</i>	39,634	39,121
H. Miscellaneous Post-Primary Services	23,558	25,035	9
I. Secondary Schools - Annual Repayments of Building Loans	5	0	-
J. Examinations	19,184	20,026	403
K. Miscellaneous			
<i>Original</i>	<i>£2,872,000</i>		
<i>Supplementary</i>	<i>2,000,000</i>	4,872	4,280
L. Second-Level Schools - Building Grants and Capital Costs			
<i>Original</i>	<i>£103,375,000</i>		
<i>Supplementary</i>	<i>17,000,000</i>	<u>120,375</u>	<u>121,704</u>
<b>Gross Total</b>			
<i>Original</i>	<i>£1,193,339,000</i>		
<i>Supplementary</i>	<i>37,400,000</i>	1,230,739	1,204,593
			1,686

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Deduct:-				
M.	Appropriations in Aid			
	Original	£120,984,000		
	Less Supplementary	<u>58,000,000</u>	<u>62,984</u>	<u>10,621</u>
	<b>Net Total</b>			
	Original	£1,072,355,000		
	Supplementary	<u>95,400,000</u>	<u>1,167,755</u>	<u>(8,935)</u>
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£35,758,581</b>	<b>€ 45,404,032</b>	

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
Net Outturn			1,131,996
<b>Changes in Capital Assets</b>			
Purchases Cash	(217)		
Depreciation	<u>125</u>	(92)	
<b>Assets Under Development</b>			
Cash Payments		(104)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	12,041		
Decrease in Stock	<u>113</u>	<u>12,154</u>	<u>11,958</u>
<b>Direct Expenditure</b>			1,143,954
<b>Operating Cost</b>			<u>1,143,954</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
Capital Assets (Note 3)			5,308
Assets Under Development (Note 4)			<u>1,019</u>
			6,327
<b>Current Assets</b>			
Stocks (Note 13)		76	
Accrued Income		16,615	
Prepayments		1	
Loans (Note 12)		99	
Pension Contributions		145	
Exam Fees		146	
Other Debit Balances:			
Miscellaneous	3		
Sub-Accountants	70		
EU School Evaluation Project	<u>14</u>	87	
PMG Balance and Cash	75,694		
Less Orders Outstanding	<u>(58,948)</u>	<u>16,746</u>	
<b>Total Current Assets</b>		<u>33,915</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses	1,687		
Deferred Income	5,994		
Due to State (Note 14)	<u>220</u>	7,901	
Other Credit Balances:			
Registration Council	20		
Erasmus Smith Endowment	48		
Credit on Wrong Vote	72		
Interreg Project	61		
Miscellaneous	<u>12</u>	213	
Net Liability to the Exchequer (Note 5)		<u>16,620</u>	
<b>Total Current Liabilities</b>		<u>24,734</u>	
<b>Net Current Assets</b>			<u>9,181</u>
<b>Net Assets</b>			<u>15,508</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Land £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000 <sup>1</sup>	4,964	547	13	5,524
Additions	-	217	-	217
Disposals	-	(7)	-	(7)
Gross Assets at 31 December 2000	<u>4,964</u>	<u>757</u>	<u>13</u>	<u>5,734</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 2000	-	303	5	308
Depreciation for the year	-	124	1	125
Depreciation on Disposals	-	(7)	-	(7)
Cumulative Depreciation at 31 December 2000	-	<u>420</u>	<u>6</u>	<u>426</u>
<b>Net Assets at 31 December 2000</b>	<u>4,964</u>	<u>337</u>	<u>7</u>	<u>5,308</u>

## Notes:

- The opening balances for 2000 have been adjusted to take account of revisions to the asset register following a review of the 1999 figures and to take account of assets which are now shown under Vote 26 – Office of the Minister for Education and Science.
- Ten sites for Second level Schools are owned and controlled/managed by the Minister for Education.
- Four hundred and twenty four Secondary schools are privately owned and two hundred and forty five Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- Sixty-seven Community Schools and sixteen Comprehensive schools are owned by the Minister for Education and are controlled /managed by Boards of Management.

### 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	Land £'000
Amounts brought forward at 1 January 2000	915
Cash Payments for the Year	<u>104</u>
Amounts carried forward at 31 December 2000	<u>1,019</u>

## Note:

The amount shown above refers to six sites purchased for four Schools and two Education Centres. The process of registration of the sites in the name of the Minister for Education & Science had not been completed at 31 December 2000.

## 5. NET LIABILITY TO THE EXCHEQUER

### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		35,759
Less Exchequer Grant Undrawn		<u>(19,139)</u>
Net Liability to the Exchequer		<u>16,620</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	16,746	
Debit Balances: Suspense	<u>87</u>	16,833
<b>Less Creditors</b>		
Credit Balances: Suspense		<u>(213)</u>
		<u>16,620</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.	23,011	The saving was mainly due to industrial action by teachers, delays in filling vacant posts, lower than anticipated cost of substitution and increments and overestimation.
B.	3,293	The saving was principally due to pupil numbers being less than anticipated.
H.	(1,478)	The excess arose mainly because expenditure on special initiatives for the disadvantaged was greater than anticipated.
K.	592	The saving was mainly due to the rate of development of the language initiative being slower than anticipated.

## 7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
(i) Contributions to Secondary Teachers' Superannuation Scheme	26,499,000	27,123,288
(ii) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	5,187,000	6,742,081
(iii) Refund of gratuities under Secondary Teachers' Superannuation Scheme	366,000	72,040
2. Examination Fees of Students	4,850,000	5,132,227
3. Refund of portion of capital grants (Subhead L)	35,000	19,770
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	75,000	71,350
5. Receipts from the European Social Fund		
<i>Original</i>	<i>£81,766,000</i>	
<i>Less Supplementary</i>	<i>58,000,000</i>	
	23,766,000	30,498,733
6. Contributions towards the building and equipping costs of Community Schools	295,000	85,303
7. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	1,392,000	2,117,825
8. Handling charge involved in making certain deductions from teachers' salaries	152,000	219,775
9. Repeat Leaving Certificate course fees	297,000	87,700
10. Miscellaneous	<u>70,000</u>	<u>426,904</u>
<b>Total</b>		
<i>Original</i>	<i>£120,984,000</i>	
<i>Less Supplementary</i>	<i>58,000,000</i>	
	<u>62,984,000</u>	<u>72,596,996</u>

## Explanation of Variation

1. (i) and (ii) The surplus is mainly due to underestimation of contributions and a higher than anticipated number of retiring teachers purchasing service.  
(iii) The shortfall is due to overestimation.
2. The surplus arose because more examination fees were received than had been anticipated.
3. The shortfall was due to contributions due in 2000 not being received in the 2000 financial year.
5. The surplus was due to receipts from the European Social Fund being higher than anticipated in 2000.
6. The shortfall was due to receipt of contributions being lower than expected.
7. The surplus was mainly due to the number of teachers on secondment being greater than expected.
8. The surplus is due to an increase in deductions at source and a greater than anticipated take-up of voluntary schemes.
9. The shortfall was due to fewer exam candidates than anticipated being liable for the repeat fee.
10. Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancellations of out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate were greater than anticipated.

**8. COMMITMENTS****(A) Global Commitments**

Global figure for Commitments likely to materialise in subsequent year(s) is £85,854,481.

**(B) Multi-Annual Capital Commitments****Subhead L. Second-Level Schools - Building Grants and Capital Costs**

	£
Expenditure in 2000	121,704,172
Legally enforceable commitments to be met in subsequent years	82,608,636

**9. MISCELLANEOUS ITEMS**

Expenditure under subhead A included an amount of £309 which was paid to a teacher in respect of the loss in value of an allowance (S18/9/92PII).

Expenditure under subhead E included payments totalling £72,000 in settlement of seven compensation claims for injuries received in accidents in Community and Comprehensive schools (S18/35/78).

Legal costs amounting to £29,130 were also paid in five of the compensation cases in Community and Comprehensive schools (S18/35/78).

**10. EU FUNDING**

The amount of £30,498,733 received from the European Social Fund and shown as appropriation-in-aid was included in the recorded expenditure from the following subheads of the Second-Level and Further Education Vote:-

A, B, E, F, H and L in 1999 and 2000

**11. COMMISSIONS AND INQUIRIES, ETC.**

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2000 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure	Cumulative
		in 2000	Expenditure to 31/12/2000
		£	£
Commission on School Accommodation	1996	179,152	948,583

## 12. MISCELLANEOUS ACCOUNTS

### Statement of Loans

Loans issued towards building of Secondary Schools and repayments thereof  
(Subhead M.3)

Period	Amounts of Loans issued <sup>1</sup> £	Repayments Principal <sup>2</sup> £	Interest £
From 1 April 1968 to 31 December 1999	2,528,111	2,415,820	2,800,256
Year ended 31 December 2000	-	<u>13,177</u>	<u>6,593</u>
<b>Total</b>	<u>2,528,111</u>	<u>2,428,997</u>	<u>2,806,849</u>

Principal Outstanding: (1) £2,528,111 minus (2) £2,428,997 = £99,114

### 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 2000, in respect of Capital and Income.

Capital Account	Securities £	Cash £
Cash Balance on 1 January 2000	-	-
Securities Balance on 1 January 2000	35,360	-
Redeemed Stock	(508)	508
Transferred to Income Account	-	(508)
Purchase of Securities	-	-
Balances on 31 December 2000	<u>34,852</u>	-

### Income Account

Balances on 1 January 2000	25,441
Dividends Received	2,056
Miscellaneous Receipts	31,636
Miscellaneous Payments	(39,036)
Balances on 31 December 2000	<u>20,097</u>

## 13. STOCKS

Stocks at 31 December 2000 comprise:

£'000

Stationery

76

**14. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:

	£'000
Withholding Tax	3
Income Tax	207
Pay Related Social Insurance	<u>10</u>
	<u>220</u>

JOHN DENNEHY  
*Accounting Officer*  
 AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA  
 30 Márta 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Second Level and Further Education for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraph 22 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*

## THIRD-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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	46,840	50,071	-
A.2.	University Scholarships, Research Grants and Fellowships	837	755	-
A.3.	Grants to Vocational Education Committees in respect of Scholarships to Students	10,830	10,228	-
A.4.	Grants in support of trainees on ESF aided Programmes	45,000	47,273	-
B.1.	An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses	1,871	1,871	-
B.2.	An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)			
	<i>Original</i>	<i>£352,296,000</i>		
	<i>Supplementary</i>	<i><u>15,765,000</u></i>	368,061	-
B.3.	An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	1,755	1,755	-
C.	Grants in respect of the running costs of The Institutes of Technology and one Vocational Education Committee College	224,704	224,569	-
D.	Training Colleges for Primary Teachers excluding those funded through the Higher Education Authority	4,472	4,183	-
E.	Training Colleges for Teachers of Home Economics	2,333	2,538	-
F.	Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)			
	<i>Original</i>	<i>£4,618,000</i>		
	<i>Supplementary</i>	<i><u>670,000</u></i>	5,288	-
G.	Dublin Institute for Advanced Studies (Grant-in-Aid)	3,655	3,468	-
H.	Grant in respect of tuition fees to designated non-Higher Education Authority Third-Level Institutions	960	991	-
I.	Miscellaneous	824	1,335	-
J.	Grants to certain Third Level Institutions	4,752	5,035	-
K.	Alleviation of Disadvantage	3,428	3,428	-
L.	3rd Level Research and Development Activities	12,500	10,734	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M.1.	Building Grants and Capital Costs of the Institutes of Technology and one Vocational Education Committee College.	60,900	61,401	240
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)			
	Original	£40,600,000		
	Supplementary	<u>8,000,000</u>	48,600	48,594
M.3.	Other Capital Projects	3,000	3,023	7
M.4.	Research, Technology and Innovation Capital			
	Original	£30,000,000		
	Less Supplementary	<u>8,000,000</u>	<u>22,000</u>	<u>10,000</u>
	<b>Gross Total</b>			
	Original	£856,175,000		
	Supplementary	<u>16,435,000</u>	872,610	864,601
				247
	Deduct			
N.	Appropriations in Aid			
	Original	£53,634,000		
	Less Supplementary	<u>30,800,000</u>	<u>22,834</u>	<u>27,215</u>
	<b>Net Total</b>			
	Original	£802,541,000		
	Supplementary	<u>47,235,000</u>	<u>849,776</u>	<u>837,386</u>
				(13,141)
	<b>SURPLUS TO BE SURRENDERED</b>		<b>£12,389,639</b>	<b>€ 15,731,596</b>

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
Net Outturn			837,386
<b>Assets Under Development</b>			
Cash Payments		(398)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals		<u>9,106</u>	<u>8,708</u>
<b>Direct Expenditure</b>			<u>846,094</u>
<b>Operating Cost</b>			<u>846,094</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
Capital Assets (Note 3)			350
Assets Under Development (Note 4)			<u>7,349</u>
			7,699
<b>Current Assets</b>			
Accrued Income		16,065	
Loans Outstanding (Note 11)		<u>23</u>	
		16,088	
PMG Balance and Cash	4,098		
Less Orders Outstanding	<u>(1,337)</u>	<u>2,761</u>	
<b>Total Current Assets</b>		18,849	
<b>Less Current Liabilities</b>			
Accrued Expenses		247	
Deferred Income		2,677	
Other Credit Balances			
Miscellaneous	5		
Reid Bequest Scheme C Fund	<u>23</u>	28	
Net Liability to the Exchequer (Note 5)		<u>2,733</u>	
<b>Total Current Liabilities</b>		5,685	
<b>Net Current Assets</b>			<u>13,164</u>
<b>Net Assets</b>			<u>20,863</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	<b>Land and Buildings</b>
	<b>£'000</b>
Cost or Valuation at 1 January 2000	350
Disposals	<u>0</u>
Gross Assets at 31 December 2000	<u>350</u>
<b>Accumulated Depreciation:</b>	
Opening Balance at 1 January 2000	0
Depreciation on Disposals	<u>0</u>
Cumulative Depreciation at 31 December 2000	0
<b>Net Assets at 31 December 2000</b>	<u><b>350</b></u>

## Notes:

- Land and buildings of one third - level institution (Tipperary Rural and Business Development Institute -Thurles Campus), were owned and controlled/managed by the Minister for Education and Science as at 31 December 2000.
- Land and buildings of two third - level institutions (Dublin City University and University of Limerick), which have their land and buildings owned by the Minister for Education and Science are controlled by Governing Bodies.

## 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	<b>Construction</b>
	<b>Contracts</b>
	<b>£'000</b>
Amounts brought forward at 1 January 2000	6,951
Cash Payments for the Year	<u>398</u>
Amounts carried forward at 31 December 2000	<u><b>7,349</b></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 2000

	£'000	£'000
Surplus to be surrendered		12,390
<i>Less</i> Exchequer Grant Undrawn		<u>(9,657)</u>
Net Liability to the Exchequer		<u>2,733</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash		2,761
<b>Less: Creditors</b>		
Credit Balances: Suspense		<u>(28)</u>
		<u>2,733</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.1.	(3,231)	The excess occurred as a result of underestimation of the higher education grants requirements for 2000.
A.2.	82	The saving was due to scholarship offers not being taken up.
A.3.	602	The saving resulted from difficulty in forecasting precisely the number of students eligible for the scheme.
A.4.	(2,273)	The excess arose because the cost of student fees and grants was greater than expected.
D.	289	The saving was due to a less than anticipated number of students being eligible for free fees and capitation grants..
E.	(205)	The excess was mainly due to higher than anticipated pay and pension costs.
G.	187	The saving was mainly due to delays in filling vacancies.
I.	(510)	The excess was due to a once off payment in 2000 in respect of an EU third level exchange programme.
J.	(283)	The excess arose due to a higher than anticipated number of students being eligible for free fees.
L.	1766	The saving was due to the rate of development of projects being slower than estimated.
M.4.	12,000	The saving arose because anticipated expenditure on a major component of the research capital programme did not take place in 2000.

## 7. APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1.	Recovery of Loans to Primary Teacher Training College Students	4,000	277
2.	Táillí Scrúdaithe don Ard Teastais agus Scrúdú Cailíochta sa Ghaeilge	3,000	4,947
3.	Receipts from European Social Fund		
	<i>Original</i>	<i>£53,626,000</i>	
	<i>Less Supplementary</i>	<i>30,800,000</i>	27,208,805
4.	Miscellaneous	<u>1,000</u>	<u>1,056</u>
	<b>Total</b>		
	<i>Original</i>	<i>£53,634,000</i>	
	<i>Less Supplementary</i>	<i>30,800,000</i>	<u>27,215,085</u>

## Explanation of Variation

3. The surplus arose because receipts for the European Social Fund in 2000 were higher than anticipated.

## 8. COMMITMENTS

## (A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) is £109,838,364.

## (B) Multi-Annual Capital Commitments

	Expenditure in 2000	Legally Enforceable commitments to be met in subsequent years
	£	£
M.1. Building Grants and Capital Costs of the Institutes of Technology and one College <sup>1</sup>	61,400,836	58,166,130
M.2. Vocational Education Committee Building Grants & Capital Costs for Universities & Colleges & designated Institutions of Higher Education	48,593,632	24,096,116
M.3. Other Third Level Capital	3,022,880	2,181,142
M.4. Third Level Research & Development Capital <sup>2</sup>	<u>10,000,000</u>	<u>24,808,976</u>
<b>Total</b>	<u>123,017,348</u>	<u>109,252,364</u>

## Notes:

- Expenditure in respect of projects within this figure is being met from subhead M.1. of the Third Level Vote and from the Scientific and Technological Education (Investment) Fund.
- Expenditure in respect of projects within this figure is being met from subhead M.4. of the Third Level Vote and from the Scientific and Technological Education (Investment) Fund.

## Capital projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1999	Expenditure in 2000	Legally Enforceable commitments to be met in subsequent years	Total	
	£	£	£	£	
<b>Subhead M.1.</b>					
1.	Learning Resource Centre/Catering Services Building IT Carlow <sup>1/2</sup>	11,318,627	4,199,621	343,930	15,862,178
2.	Cathal Brugha Street College of Catering Extension	5,865,864	91,642	78,255	6,035,761
3.	Dublin Institute of Technology - Aungier St. Phase 2 <sup>1</sup>	1,579,455	1,665,667	23,000,149	26,245,271
4.	Institute of Technology Letterkenny Phase 2(A) <sup>1</sup>	7,404,694	47,564	46,683	7,498,941
5.	Sligo - Phase 1 West Block	5,156,599	46,052	307,585	5,510,236
6.	Sligo - Technological, Engineering and Computing Facility <sup>1</sup>	1,062,867	5,158,939	2,291,782	8,513,588
7.	Institute of Technology Tallaght Phase IA Extension <sup>1</sup>	8,940,910	1,653,679	1,264,024	11,858,613
8.	Institute of Technology Tallaght Phase IA Extension <sup>1</sup>	-	2,233,577	4,805,423	7,039,000
9.	TRBDI Thurles Phase 1	6,453,695	397,499	469,216	7,320,410
10.	Dundalk - Learning and Information Resource Centre/Lecture Theatre <sup>1</sup>	746,282	4,472,893	1,872,522	7,091,697
11.	Tralee - Business/IT and Hotel and Catering Building <sup>1</sup>	2,417,767	8,789,513	5,894,701	17,101,981
12.	Waterford - Library/I.T. Centre <sup>1</sup>	5,044,588	3,308,997	250,366	8,603,951
<b>Subhead M.2.</b>					
13.	National University of Ireland, Dublin Veterinary School	518,922	1,829,591	19,038,527	21,387,040
14.	National College of Art & Design - School of Design for Industry <sup>4</sup>	6,069,026	291,909	389,066	6,750,001
<b>Subhead M.4.</b>					
15.	Trinity College Dublin - Library <sup>3</sup>	-	2,484,335	7,665,665	10,150,000

## Notes:

- Expenditure on the projects is being met from subhead M.1. of this Vote and from the Scientific and Technological Education (Investment) Fund.
- A review of expenditure revealed that the total amount paid on this project to the end of 1997 was understated in the 1998 Appropriation Account to the sum of £245,759.
- Expenditure on this project is being met from subhead M.4. of the TLE Vote and from the Scientific and Technological Education (Investment) Fund.
- Following a review of expenditure of capital projects involving expenditure of £5million or more, it was discovered that the details in respect of Subhead M2 were omitted from the 1999 Appropriation Accounts.

## 9. EU FUNDING

The outturn shown in subhead M.1. includes payments in respect of activities co-financed by the European Regional Development Fund (ERDF).

The amount of £27,208,805 received from the European Social Fund (ESF) and shown as appropriation-in-aid was included in the recorded expenditure from subheads A.4., B.2., C., and K. in 1999 and 2000

## 10. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2000 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2000	Cumulative Expenditure to 31/12/2000
		£	£
Commission on the Points System	1997	17,250	125,959
Steering Committee for the Irish Academy for the Performing Arts	2000	10,888	10,888

## 11. STATEMENT OF LOANS

### Loans issued to training college students and repayments thereof (Subhead N.1)

	£
Amounts Outstanding at 31 December, 1999	23,392
Amounts recouped in 2000	(277)
Amounts Outstanding at 31 December, 2000	<u>23,115</u>

JOHN DENNEHY  
Accounting Officer  
AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA  
30 Márta 2001

### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
Comptroller and Auditor General

## MARINE AND NATURAL RESOURCES

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Marine 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
<b>ADMINISTRATION</b>				
A.1.	Salaries, Wages and Allowances	13,082	12,793	-
A.2.	Travel and Subsistence	1,217	1,173	6
A.3.	Incidental Expenses	620	1,040	65
A.4.	Postal and Telecommunications Services	460	448	28
A.5.	Office Machinery and Other Office Supplies	1,499	1,137	101
A.6.	Office Premises Expenses	1,324	460	52
A.7.	Consultancy Services	662	578	102
A.8.	Equipment, Stores and Maintainance	150	136	-
A.9.	Agency Payments for Felling Licences	1	-	-
A.10.	Supplementary Measures to Protect EU Interests	22	36	-
<b>MARINE SAFETY, ENVIRONMENT AND SHIPPING SERVICES</b>				
B.1.	Marine Emergency Coastal Units			
	<i>Original</i>	<i>£1,626,000</i>		
	<i>Less Supplementary</i>	<i><u>131,000</u></i>	1,495	1,263
				4
B.2.	Development of Coastal Radio Stations	1,227	1,351	126
B.3.	Marine Emergency Contingency	20	6	-
B.4.	Grant to Royal National Lifeboat Institution	100	100	-
B.5.	Marine Emergency Service	8,726	7,631	633
B.6.	Wreck, Salvage and Relief of Distressed Seamen	1	-	-
B.7.	Marine Environment Protection	40	-	-
B.8.	Marine Weather Safety Bouys			
	<i>Original</i>	<i>£650,000</i>		
	<i>Less Supplementary</i>	<i><u>450,000</u></i>	200	200
				-
B.9.	Marine Casualty Investigation Board	140	-	-
B.10.	Grant to the Commissioners of Irish Lights (Supplement to Light Dues)			
	<i>Original</i>	<i>£2,495,000</i>		
	<i>Less Supplementary</i>	<i><u>469,000</u></i>	2,026	1,825
				-
C.	Loran C Navigation System			
	<i>Original</i>	<i>£810,000</i>		
	<i>Less Supplementary</i>	<i><u>675,000</u></i>	135	147
				-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>HARBOUR, COAST PROTECTION AND OTHER DEVELOPMENT</b>				
D.1.	Grants for Improvements at Commercial, Secondary and Other Harbours	5,420	989	14
D.2.	State Harbours/ Dún Laoire Harbour Pension Fund	1	-	-
D.3.	Marine and Natural Resources Tourism Programme			
	<i>Original</i>	<i>£10,022,000</i>		
	<i>Less Supplementary</i>	<i><u>4,850,000</u></i>	5,172	2,106
E.	Coastal Protection and Management			4
	<i>Original</i>	<i>£7,100,000</i>		
	<i>Less Supplementary</i>	<i><u>1,499,000</u></i>	5,601	4,729
<b>MARINE RESEARCH</b>				
F.1.	Marine Institute - Administration and Current Development (Grant-in-Aid)	8,399	8,397	-
F.2.	Marine Institute - Capital Development (Grant-in- Aid)			
	<i>Original</i>	<i>£3,900,000</i>		
	<i>Supplementary</i>	<i><u>3,900,000</u></i>	7,800	7,800
F.3.	Salmon Research Agency (Grant-in-Aid)	250	250	-
<b>SEA FISHERIES AND AQUACULTURE DEVELOPMENT</b>				
G.1.	Development and Upgrading of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968			
	<i>Original</i>	<i>£14,500,000</i>		
	<i>Less Supplementary</i>	<i><u>3,500,000</u></i>	11,000	9,948
G.2.	Fishery Harbour Centres Fund - Grant under the Fishery Harbour Centres Act, 1968	75	75	-
H.1.	An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid)			
	<i>Original</i>	<i>£9,398,000</i>		
	<i>Supplementary</i>	<i><u>6,389,000</u></i>	15,787	15,786
H.2.	An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)			
	<i>Original</i>	<i>£10,000,000</i>		
	<i>Supplementary</i>	<i><u>1,000,000</u></i>	11,000	10,950
H.3.	Repayment of Advances	1	-	-
H.4.	An Bord Iascaigh Mhara - PESCA Community Initiative (Grant-in-Aid)	804	803	-
I.1.	Repayments of Compensation for Fish Withdrawals	1	-	-
I.2.	Conservation and Management of Fisheries	1,145	621	(2)
I.3.	Fish Processing	600	600	-
I.4.	Programme for Peace and Reconciliation	479	25	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
I.5.	Shellfish Monitoring Programme	130	99	13
I.6.	Aquaculture Licence Appeals Board	104	179	-
I.7.	Payments in respect of Fisheries Development under the Interreg II Programme	1	490	-
<b>INLAND FISHERIES</b>				
J.1.	Payments to the Central Fisheries Board, the Regional Fisheries Boards, the Foyle Fisheries Commission and Miscellaneous Payments in relation to Inland Fisheries	13,968	14,474	-
J.2.	Tourism Angling Programme	2,584	2,173	-
J.3.	Payments in respect of Inland Fisheries Development under Interreg II Programme	344	159	-
J.4.	Fisheries Surveillance	589	589	-
J.5.	Expenditure in connection with the Acquisition of Fisheries and Other Property	1	-	-
J.6.	Salmon Management Regime	330	359	-
J.7.	Pilot Scheme for Salmon Net Fishermen	200	11	-
<b>FORESTRY</b>				
K.1.	Agency Payments Relating to Forestry Research (National)	540	649	-
K.2.	Grants to Coillte Teoranta for Superannuation Purposes	4,367	5,324	-
K.3.	Coillte Teoranta Vesting Liabilities	1	-	-
K.4.	Grants for the Promotion of Forestry (National)	10	39	-
K.5.	Grants for the Promotion of Forestry (FEOGA Guarantee)			
	<i>Original</i>	<i>£65,000,000</i>		
	<i>Less Supplementary</i>	<i><u>6,500,000</u></i>		
K.6.	Grants for the Promotion of Forestry (Structural)	58,500	58,455	26
		12,950	12,918	252
K.7.	Agency Payments Relating to Forestry Research (FEOGA Guidance)	1,023	1,090	11
K.8.	Interreg	160	105	30
K.9.	Expenses in Connection with the Financing of FEOGA Measures	170	305	-
K.10.	Clearance of Previous Years FEOGA Accounts	1	3,822	-
K.11.	Shell Marl Cases	100	89	-
<b>MINING AND PETROLEUM</b>				
L.1.	Minerals Development	24	19	-
L.2.	Training of Personnel in Petroleum Related Disciplines	6	3	-
L.3.	Petroleum Infrastructure Programme Support Group (Grant-in-Aid)			
	<i>Original</i>	<i>£200,000</i>		
	<i>Supplementary</i>	<i><u>98,000</u></i>		
		298	298	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L.4.	Delineation of the Continental Shelf	1	-	-
<b>OTHER SERVICES</b>				
M.	Shipping Investment Grants	1	-	-
N.	Shipboard Training of Marine Cadets	300	205	-
O.1.	Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	52	53	-
O.2.	Ex-gratia payments to certain Pensioners of Irish Shipping Ltd.	46	25	-
O.3.	Fund for the payment of ex-gratia awards to certain former employees of Irish Shipping Ltd.	1	-	-
P.	Commissions and Special Inquiries	27	-	-
Q.	Subscriptions to National and International Organisations	158	140	-
R.	Technical Assistance Programme	222	203	-
S.	Payment of Formation Grant to Producer Organisations	1	-	-
T.	The Foyle, Carlingford and Irish Lights Commission	<u>521</u>	<u>1,999</u>	<u>-</u>
<b>Gross Total</b>				
	<i>Original</i>	<i>£211,100,000</i>		
	<i>Less Supplementary</i>	<i><u>6,687,000</u></i>	204,413	197,677
				1,469
<i>Deduct:-</i>				
U.	Appropriations in Aid			
	<i>Original</i>	<i>£70,325,000</i>		
	<i>Less Supplementary</i>	<i><u>17,202,000</u></i>	<u>53,123</u>	<u>52,581</u>
				<u>351</u>
<b>Net Total</b>				
	<i>Original</i>	<i>£140,775,000</i>		
	<i>Supplementary</i>	<i><u>10,515,000</u></i>	<u>151,290</u>	<u>145,096</u>
				<u>1,118</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£6,193,609</b>	<b>€ 7,864,261</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			145,096
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,091)		
Disposals Cash	109		
Depreciation	1,556		
Gain on Disposals	(32)	542	
<b>Assets under Development</b>			
Cash Payments		(1,045)	
<b>Changes in Net Current Assets</b>			
Increase/Decrease in Closing Accruals	280		
Increase/Decrease in Stock	(113)	167	(336)
<b>Direct Expenditure</b>			144,760
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	8,841		
Notional Rents	1,767		10,608
<b>Operating Cost</b>			<u>155,368</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			7,632
<b>Assets under Development (Note 4)</b>			<u>5,302</u>
			12,934
<b>Current Assets</b>			
Stocks (Note 15)		270	
Prepayments		76	
Accrued Income		351	
Other Debit Balances:			
Suspense		5,591	
PMG Balance and Cash	7,071		
Less Orders Outstanding	(9,211)	(2,140)	
<b>Total Current Assets</b>		4,148	
<b>Less Current Liabilities</b>			
Accrued Expenses		1,545	
Other Credit Balances:			
Suspense	1,975		
Due to State (Note 16)	<u>367</u>	2,342	
Net Liability to the Exchequer (Note 5)			<u>1,109</u>
<b>Total Current Liabilities</b>		4,996	
<b>Net Current Liabilities</b>			<u>(848)</u>
<b>Net Assets</b>			<u>12,086</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Lands	Office Furniture	Office Equipment (including IT)	Specialist Equipment	Totals
	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	2,218	795	2,537	7,371	12,921
Additions	-	106	336	649	1,091
Disposals	(81)	-	-	(109)	(190)
Revaluations	54	=	=	=	54
Gross Assets at 31 December 2000	<u>2,191</u>	<u>901</u>	<u>2,873</u>	<u>7,911</u>	<u>13,876</u>
<b>Accumulated Depreciation</b>					
Opening Balance at 1 January 2000	-	412	1,400	2,963	4,775
Depreciation for the year	-	70	532	954	1,556
Depreciation on Disposals	=	=	=	(87)	(87)
Cumulative Depreciation at 31 December 2000	=	<u>482</u>	<u>1,932</u>	<u>3,830</u>	6,244
<b>Net Assets at 31 December 2000</b>	<u>2,191</u>	<u>419</u>	<u>941</u>	<u>4,081</u>	<u>7,632</u>

Notes:

(a) The following fisheries are owned by the Minister for the 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: There are three groups of lands:

- (i) Lands designated by the Forestry Act, 1988 to be transferred to Coillte Teoranta (556.295 hectares)
- (ii) Lands subsequent to the Forestry Act, 1988 which are designated for transfer to either Coillte Teoranta or O.P.W. (98.55 hectares)
- (iii) Lands designated as development sites and for sale or in the process of being sold (36.356 hectares).

### 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	Computer Applications £'000
Amounts brought forward at 1 January 2000	4,316
Cash Payments for the Year	1,045
Transferred to Asset Register	(59)
Amounts carried forward at 31 December 2000	<u>5,302</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 2000

	£'000	£'000
Surplus to be surrendered		6,194
Less Exchequer Grant Undrawn		<u>(5,085)</u>
Net Liability to the Exchequer		<u>1,109</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense	5,591	
Net PMG position and cash	<u>(2,140)</u>	3,451
<b>Less: Creditors</b>		
Due to State	(367)	
Credit Balances: Suspense	<u>(1,975)</u>	<u>(2,342)</u>
		<u>1,109</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Sale of Land	113,541
Pollution Costs Recovered	<u>48,518</u>
	<u>162,059</u>

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

Subhead	Less/(More) than Provided  £'000	Explanation
A.3.	(420)	Excess was due to increased expenditure on advertising and legal costs both of which are difficult to estimate accurately.
A.6.	864	Saving arose because planned refurbishment works did not proceed.
A.10.	(14)	This Subhead provides for an independent audit of EAGGF expenditure. The excess was caused by the overlap of the EAGGF accounting year with a consequent overlap of audit fees.
B.1.	232	Saving arose because capital works did not proceed at the anticipated rate.
B.2.	(124)	Excess was due mainly to increased capital spending on communication equipment.
B.3.	14	Expenditure under this heading is dictated by demand and cannot be estimated accurately.
B.5.	1,095	Saving arose because expenditure on the Emergency Towing Vessel and Interreg was less than expected.
B.7.	40	Expenditure on surveys was not required.

Subhead	Less/(More) than Provided £'000	Explanation
B.9.	140	The Board was not established in 2000.
B.10.	201	Saving arose due to the buoyancy in light dues which led to a decrease in the subvention required.
C.	(12)	Excess arose due to the payment of legal fees
D.1.	4,431	Savings arose primarily because £3,563M was paid directly from the Central Fund rather than through the subhead where the provision was initially made. In addition the drawdown of funds in respect of Foyle Ferry Project Stage II was slower than expected.
D.3.	3,066	Provision had been made for a grant of £3M in respect of marina development at Dun Laoghaire Harbour. In the event the amount was paid from the Central Fund leading to a saving on this Subhead.
E.	872	Savings arose from delays in executing planned works due to difficulties experienced by Local Authorities in obtaining statutory permissions and procuring acceptable tenders.
G.1.	1,052	Savings arose because of delays in obtaining necessary planning and other approvals and because some Local Authorities were not in a position to commence projects as envisaged.
I.2.	524	Savings arose because certain planned capital projects were not undertaken in the year.
I.4.	454	Claims for drawdown of funds in respect of approved projects were not received in the year.
I.5.	31	Expenditure was less than anticipated because an expected claim for payment did not materialise.
I.6.	(75)	Excess arose because the Board moved to new premises giving rise to consequential set up costs.
I.7.	(489)	Excess arose because of the necessity to meet outstanding commitments arising from co-funding obligations.
J.2.	411	Savings arose because fewer claims than expected were received and processed during the year.
J.3.	185	Claims for reimbursement were less than anticipated.
J.6.	(29)	Excess arose because the costs of this new programme were higher than expected.
J.7.	189	Funding applications did not materialise.
K.1.	(109)	The cost of research carried out by Coillte Teoranta was greater than anticipated.
K.2.	(957)	Excess was due to a higher than anticipated number of Coillte employees reaching the age of eligibility for retirement lump sums.
K.4.	(29)	The number of replanting was higher than expected.
K.7.	(67)	Excess was caused by increases in staffing and administration costs.
K.8.	55	The number of claims in respect of the qualifying programmes was less than expected.
K.9.	(135)	Excess arose because provision was inadequate to finance the required borrowings at a time of rising interest rates.
K.10.	(3,821)	The excess was caused by the necessity to re-imburse the EU Commission in respect of Forestry Premia paid to Coillte Teoranta during the period 1 August, 1996 to 15 October, 1998.
K.11.	11	The settlement of outstanding cases was slower than expected.
N	95	Saving arose because an anticipated increase in subvention did not materialise.
O.2.	21	Saving arose because possible changes to the scheme did not proceed.
P.	27	There was no demand for this contingency subhead in 2000.
Q.	18	Saving was due to lower than expected subscription demands in a number of cases.
R.	19	The cost of projects was less than expected.
T.	(1,478)	Excess was caused by increased capital and current spending on the Loughs Agency which was established as part of the Foyle, Carlingford and Irish Lights Commission.

## 8. APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1.	Proceeds of fines and forfeitures in respect of fishery offences	775,000	204,962
2.	Charges at State Harbours	-	-
3.	Receipts under the Merchant Shipping and Mercantile Marine Acts	275,000	243,114
4.	Receipts from Radio, Telephone and Telegraph traffic	180,000	62,684
5.	Receipts under the 1933 Foreshore Act and the 1954 State Property Act	480,000	1,630,902
6.	EU recoupment in respect of expenditure on the conservation and management of fisheries.	39,000	39,378
7.	Surveillance (Regional Fisheries Boards)	-	-
	Surveillance (Foyle Fisheries Commission)	-	-
8.	Loran C	182,000	-
9.	Aquaculture Licence fees	200,000	276,050
10.	Forestry Receipts (National)	5,000	-
11.	Forestry Receipts (Guarantee)		
	<i>Original</i>	£48,814,000	
	<i>Less Supplementary</i>	7,100,000	
		41,714,000	40,571,055
12.	OPARDF Receipts		
	<i>Original</i>	£13,849,000	
	<i>Less Supplementary</i>	8,300,000	
		5,549,000	4,609,325
13.	Interreg Receipts	200,000	185,471
14.	Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960.	2,800,000	2,914,623
15.	Petroleum Infrastructure Programme Support Group	200,000	297,500
16.	BIM EU Recoupment		
	<i>Original</i>	£1,848,000	
	<i>Less Supplementary</i>	1,802,000	
		46,000	-
17.	Miscellaneous	478,000	1,545,838
	<b>Total</b>		
	<i>Original</i>	£70,325,000	
	<i>Less Supplementary</i>	17,202,000	
		<u>53,123,000</u>	<u>52,580,902</u>

## Explanation of Variation

- Receipts under this heading are subject to many variables which do not favour accurate estimation.
- Shortfall arose from the ongoing nature of some new building surveys resulting in a shortfall at year end.
- Demand for this service was less than anticipated.

5. Receipts under this heading were buoyant due to completion of sales of foreshore and an increased number of lump sum payments.
8. There were no receipts under this heading as the project has been delayed.
9. Surplus resulted from progress in reducing the backlog of licence applications.
10. Fees were not charged during 2000.
12. Receipts were less than expected due to an EU decision to await finalisation of the programmes qualifying for recoupment.
13. This small shortfall was caused by non receipt of certain grants before end of year.
15. Surplus was due to the collection of arrears, due in 1999, and the receipt of an unanticipated extra contribution.
16. Receipts under this heading will not be received until the programmes are completed. This will occur in 2001.
17. This heading includes £551,295 which was received in respect of refundable deposits for foreshore licences (offshore energy projects). Participating companies will be entitled to a refund of the deposit (100,000 Euro), with interest, subject to satisfactory working of the licence over a term of approximately four years. The interest accrued to 31 December, 2000 is £15,753. The total contingent liability at end of year is £567,048. In addition to this unanticipated receipt the surplus also includes receipts of contributions from Local Authorities in respect of engineering works.

Miscellaneous receipts comprise:-

	£
Deposits for Foreshore Licences for offshore energy projects	551,295
Recoupment of European Regional Development Grant	299,480
Contributions in respect of Engineering projects	296,909
Contribution to the cost of the Shell Marl settlements	76,840
Sale of vehicles	53,700
EU refund in respect of formation and operational costs of fish producer organisations	45,545
Refund of salaries	44,173
Reimbursement of expenses incurred in a legal case	39,674
Helicopter secondary role missions	26,412
ECOPRO balance	23,398
Geomound receipt	18,435
Refund of contribution to a research project	16,733
Clearance of suspense accounts	16,533
Miscellaneous	<u>36,711</u>
<b>Total</b>	<b><u>1,545,838</u></b>

## 9. COMMITMENTS

### Global Commitments

The Global figure for Commitments likely to materialise in subsequent years is £497,957,371 inclusive of co-financing which might arise.

**10. DETAILS OF EXTRA REMUNERATION**

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	130,913	91	5	10,140
Overtime and extra attendance	474,146	216	29	10,825
Shift and roster allowances	500,638	65	48	12,070
Miscellaneous	<u>66,990</u>	72	3	9,110
Total extra remuneration	<u>1,172,687</u>			

Note:

Certain individuals received extra remuneration in more than one category.

**11. MISCELLANEOUS ITEMS**

£144,000 was paid to ensure the financial stability of Arklow Port. In addition £50,000 representing outstanding repayments of a grant made in 1996 was written off as irrecoverable (S73/MA/90).

£131,219 was paid in respect of the legal costs of a former employee following the settlement, in 1999, of an action arising from termination of employment (E75/1/87).

£32,982 was paid in respect of the legal expenses of the Commissioners of Irish Lights arising out of various legal actions in connection with the Loran C project (S27/34/91).

£23,188, including £8,188 costs, was paid in settlement of an action arising from the rejection of an application for a sea fishing boat licence (S27/10/99).

£22,990 was paid in respect of a claim by a charter company whose contract was terminated early (S27/9/99).

£16,954, comprising £7,500 compensation, £7,546 legal costs and £1,908 witnesses expenses, was paid in settlement of a personal injuries claim arising out of an Irish Coast Guard exercise in 1991.

£12,009 was spent on merit awards comprising twelve individual awards of £300 each and 27 group awards ranging from £50 to £1,025.

£8,710 was paid in respect of refunds of administration fees on Forestry Development Grants and Premia which were collected between April, 1992 and December, 1995. The amount was charged to subhead K.5. The total amount refunded up to 31 December, 2000 was £4,700,186 (S86/10/60).

£6,501 was paid in settlement of a claim by an officer who sustained an injury at work (E112/110/88).

£5,802 was paid in respect of costs sustained by an aquarium which installed extra water filtration equipment as a precautionary measure arising out of Departments dredging operations in Dingle Harbour (S27/10/99).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £952,000 is included in the Estimate for 2001.

£52,612 was received from the Change Management Fund, Subhead P of the Vote for the Office of the Minister for Finance. The funds were applied as follows:

Subhead A.1. (Salaries)	£36,763
Subhead A.3. (Training)	£ 1,352
Subhead A.7. (Consultancy)	£11,537

Only £49,652 was expended in the year and the balance was returned to the Department of Finance in 2000.

## 12. EU FUNDING

The outturn shown in subheads B.6, E, F.1, F.2, G.1, H.4, J.2, J.3 and R includes expenditure in respect of activities co-financed from the ERDF.

The outturn shown in subheads H.1, H.2, H.4 and R includes expenditure in respect of activities co-financed from the FIGF.

The outturn shown in subhead I.4 includes expenditure in respect of activities co-financed from the Peace and Reconciliation Programme.

The outturn shown in subheads K.5, K.6, K.7 and K.8 includes expenditure in respect of activities co-financed from the EAGGF.

The outturn shown in subhead I.2 and J.4 includes expenditure in respect of activities co-financed from Fisheries Surveillance.

The outturn shown in Subheads H.1. and K.6 includes expenditure in respect of activities co-financed by the ESF.

Funding received by the Vote in respect of ERDF, EAGGF, ESF and Fisheries Surveillance is shown as Appropriations-in-Aid.

An Bord Iascaigh Mhara received EU grants totalling £7,865,604 in 2000 in respect of fleet modernisation, aquaculture, human resources development upgrading scheme, PESCA initiative, marketing, small scale coastal fisheries and Cross Border Peace Programme.

The Marine Institute received EU grants totalling £1,574,539 in 2000 in respect of research.

Coillte Teoranta received EU grants totalling £64,347 in 2000 in respect of forest research projects.

## 13. STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31 DECEMBER 2000

	£
Bula Ltd	956,296
Interest accrued as at 31 December 2000	19,845,824

## 14. MISCELLANEOUS ACCOUNTS

### Statement of Receipts and Payments by the Department of the Marine and Natural Resources on the undermentioned Non-Voted Service in the year ended 31 December 2000

#### Petroleum Infrastructure Programme Fund 2000

	£
Balance at 1 January 2000	462,498
Grant-in-Aid (Subhead L.3.)	297,500
Payments 2000	(211,660)
Balance at 31 December 2000	<u>548,338</u>

**15. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	14
Communication Equipment	108
Rescue Equipment	<u>148</u>
	<u>270</u>

**16. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Withholding Tax	34
Tax and PRSI	274
Value Added Tax	<u>59</u>
	<u>367</u>

TOM CARROLL  
*Accounting Officer*  
 ROINN NA MARA AGUS ACMHAINNI NADURTHA  
 30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Marine and Natural Resources for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraphs 23 to 26 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*

## AGRICULTURE, FOOD AND RURAL DEVELOPMENT

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Agriculture, Food and Rural Development, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash - limited schemes.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	105,099	108,843	409
A.2. Travel and Subsistence	7,153	8,285	266
A.3. Incidental Expenses	3,117	3,149	260
A.4. Postal and Telecommunications Services	4,924	4,346	262
A.5. Office Machinery and Other Office Supplies	6,754	12,454	89
A.6. Office Premises Expenses	3,515	3,536	244
A.7. Consultancy Services	2,801	1,858	271
A.8. Supplementary Measures to Protect the Financial Interests of the EU	500	235	14
<b>OTHER SERVICES</b>			
<b>EDUCATION, RESEARCH AND ADVISORY SERVICES</b>			
B.1. Research and Testing	5,000	4,434	752
B.2. Grants to Farm and Rural Development Organisations	80	79	
B.3. Teagasc - Grant-in-Aid for General Expenses	56,092	54,619	
B.4. Teagasc - Grant-in-Aid for Superannuation Purposes	8,590	8,590	0
<b>LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE</b>			
C.1. Improvement of Livestock	240	228	1
C.2. Bovine Tuberculosis and Brucellosis Eradication	47,000	58,665	1,186
C.3. General Disease Control and Eradication	9,247	19,929	590
C.4. Cattle Breeding Authority	500	300	0
C.5. Cattle Registration and Tagging	3,200	4,391	533
C.6. National Beef Assurance	9,104	2,425	119
<b>DEVELOPMENT AID</b>			
D.1. An Bord Glas - Grant-in-Aid for General Expenses	1,959	1,946	0
D.2. Development of Organic Farming	50	36	5
E.1. An Bord Bia Grant-in-Aid for General Expenses	10,126	10,126	0
E.2. Grant-in-Aid to the Irish Horse Racing Authority for Development of Horse Racing Industry	18,000	18,000	0

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.3.	Grant-in-Aid to Bord na gCon for Development of the Greyhound Industry	6,500	6,500	0
E.4.	Assistance for the Non-Thoroughbred Horse Industry	255	255	0
E.5.	Funding for Development of National Agricultural and Eventing Exhibition and International Show and Competition Centre at PuncHESTOWN	5,500	1,004	0
F.1.	Western Development Commission (General Expenses) Grant-in-Aid	616	616	0
F.2.	Western Investment Fund (Grant-in-Aid)	5,000	550	0
<b>PENSION PAYMENTS ETC.</b>				
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	107	93	0
G.2.	Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards expenses and winding up expenses of the Interim Board	1,022	919	0
G.3.	Life Annuities & Premiums (EC Directive 72/160)	690	609	0
<b>MISCELLANEOUS</b>				
I.1.	International Co-operation	983	1,001	0
I.2.	Food Aid Donations - World Food Programme (Grant-in-Aid)	2,510	2,510	0
J.1.	Tribunal of Inquiry into the Beef Processing Industry	1,000	2,504	0
J.2.	Miscellaneous Services	665	972	73
J.3.	Control of Horses	2,000	2,116	0
J.4.	Payments to Local Authorities for Meat Inspection and Certification Services	3,500	3,782	0
J.5.	Scheme of Installation Aid to Young Trained Farmers	2,000	1,915	0
J.6.	Aid to Pig Producers in the Border Regions			
	<i>Original</i>	<i>£1,000,000</i>		
	<i>Supplementary</i>	<i>1,000</i>		
J.7.	General Legal Expenses and Settlements	2,000	5,837	0
K.	Remuneration of Temporary Veterinary Inspectors	16,178	14,798	0
<b>SCHEMES OPERATED IN IMPLEMENTATION OF EU GUARANTEE REGULATIONS</b>				
L.1.	Financing of the Common Agricultural Policy - Expenses in connection with Market Intervention and the financing of other FEOGA (Guarantee) Section Measures	25,786	9,494	4:8

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
L.2.	Market Intervention losses by Deficiency, Accident, etc.	4,000	10,747	9,971
L.3.	Integrated Administration and Control System (IACS) Land Parcel Identification System (LPIS)	2,300	2,238	0
L.4.	Agri-Environment Programme	206,520	162,231	446
L.5.	Scheme for Early Retirement from Farming (ERS)	80,300	76,140	0
L.6.	Compensatory Allowances	122,400	116,004	6,319
<b>SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS</b>				
M.1.	On Farm Investment	14,000	25,789	710
M.2.	General Structural Improvement	846	1,109	0
M.3.	Farm Diversification	3,000	3,477	26
M.4.	Stimulus Fund for Research	118	159	0
M.5.	Technical Assistance	300	79	0
M.6.	Leader and Interreg	20,725	22,572	0
M.7.	Grants for Institutional Research and Development in the Food Sector	9,514	8,941	0
M.8.	Grants for Marketing and Processing	1,132	874	13
M.9.	Operational Programme for Marketing and Processing	14,000	6,935	0
M.10.	National Development Plan - Agricultural Development	22,214	0	0
M.11.	National Development Plan - Rural Development	13,499	0	0
M.12.	National Development Plan - Human Resources and Research and Development	<u>7,356</u>	<u>6,714</u>	<u>0</u>
<b>Gross Total</b>				
	<i>Original</i>	<i>£902,587,000</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>	902,588	827,042
	<i>Deduct:-</i>			
U.	Appropriations-in-Aid	<u>287,452</u>	<u>249,035</u>	<u>21,360</u>
<b>Net Total</b>				
	<i>Original</i>	<i>£615,135,000</i>		
	<i>Supplementary</i>	<i><u>1,000</u></i>	<u>615,136</u>	<u>578,007</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£37,128,737</b>	<b>€ 47,143,771</b>	

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

## NOTES

## 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets, Stocks, Liabilities, Prepayments, Accrued Income and Commitments. The information supplied includes an element of estimation.

## 2. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			578,007
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,874)		
Depreciation	5,859		
Gain on Disposals	(2)	2,983	
<b>Assets under Development</b>			
Cash Payments		(3,055)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(12,943)		
Decrease in Stock	38	(12,905)	(12,977)
<b>Direct Expenditure</b>			565,030
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	26,697		
Notional Rents	6,412		33,109
<b>Operating Cost</b>			<u>598,139</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
Capital Assets (Note 4)			17,780
Assets under Development (Note 5)			<u>786</u> 18,566
<b>Current Assets</b>			
Stocks (Note 17)		1,261	
Prepayments		813	
Accrued Income		21,610	
Other Debit Balances:			
Travel	254		
Department of Finance	846		
Other Recoupable Expenditure	4	1,104	
PMG Balance and Cash	52,632		
Less Orders Outstanding	(44,297)	<u>8,335</u>	
<b>Total Current Assets</b>		33,123	
<b>Less Current Liabilities</b>			
Accrued Expenses		23,810	
Deferred Income		250	
Other Credit Balances:			
Due to State (Note 18)	801		
Securites	2,404		
Rural Development	132		
Milk Quota sales/levies	375		
Cork & Dublin District Milk Board Funds	270		
Training Fund	175		
Other Credit Balances:	<u>289</u>	4,446	
Net Liability to the Exchequer (Note 6)		<u>4,993</u>	
<b>Total Current Liabilities</b>		<u>33,499</u>	
<b>Net Current Liabilities</b>			<u>(376)</u>
<b>Net Assets</b>			<u>18,190</u>

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment/ Other Machinery £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	57,148	5,505	62,653
Additions	5,273	617	5,890
Disposals	(72)	0	(72)
Gross Assets at 31 December 2000	<u>62,349</u>	<u>6,122</u>	<u>68,471</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	43,146	1,748	44,894
Depreciation for the year	5,247	612	5,859
Depreciation on Disposals	(62)	0	(62)
Cumulative Depreciation at 31 December 2000	<u>48,331</u>	<u>2,360</u>	<u>50,691</u>
<b>Net Assets at 31 December 2000</b>	<u>14,018</u>	<u>3,762</u>	<u>17,780</u>

## Notes

- Valuations of Land and Buildings held by the Department are not available. A Schedule of Land and Buildings is maintained.
- The Irish Land Commission had the following lands on hand at 31 December 2000:-
 

Agricultural	273 hectares
Non-Agricultural	2,100 hectares

## 5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications £'000
Amounts brought forward at 1 January 2000	729
Cash Payments for the Year	3,055
Transferred to Asset Register	(2,998)
Amounts carried forward at 31 December 2000	<u>786</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 2000

	£'000	£'000
Surplus to be surrendered		37,129
Plus Exchequer Grant Overdrawn		<u>(32,136)</u>
Net Liability to the Exchequer		<u>4,993</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	8,335	
Debit Balances: Suspense	<u>1,104</u>	9,439
<b>Less: Creditors</b>		
Due to State	(801)	
Credit Balances: Suspense	<u>(3,645)</u>	<u>(4,446)</u>
		<u>4,993</u>

## 7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Agricultural Levies collected under EU Regulations and paid to the Exchequer	9,533,883
Proceeds from sale of land	<u>109,800</u>
<b>Total</b>	<u>9,643,683</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.5.	(5,700)	The excess mainly arose in relation to capital costs of computer and data equipment on foot of the implementation of the Departments new IT Strategy Programme which was adopted in January 2000.
A.7.	943	The saving arose because some of the planned projects commenced later than had been anticipated.
A.8.	265	Saving mainly due to the cost of external audit being lower than anticipated and as there were no purchases of beef into intervention, travel expenses in connection with intervention classification were reduced.
B.1.	566	The costs associated with Veterinary Medicine Surveillance were much less than anticipated, but this was offset mainly by higher Veterinary Laboratory operational costs related to an increased level of testing in a number of areas.
C.1.	12	Savings arose because court cases and related legal expenses that were anticipated did not occur.

## Vote 31

Subhead	Less/(More) Than Provided  £'000	Explanation
C.2.	(11,665)	The 2000 estimate for this subhead was based on that for 1999. The range of costs under the Disease Eradication Schemes are to some extent demand driven and the outturn for 2000 reflects this.
C.3.	(10,682)	Excess reflects a higher than anticipated level of BSE incidence and of the resulting number of herds depopulated and carcasses rendered.
C.4.	200	The pace of transfer of some work and responsibilities from the Department to Irish Cattle Breeding Federation was slower than expected giving rise to a lower contribution being made to the body.
C.5.	(1,191)	Excess arose due to the cost of providing up to 15 sets of cattle tags free to herd owners, along with higher than anticipated cost of operating the computerised calf registration service.
C.6.	6,679	The rollout of the Beef Assurance Scheme was delayed pending agreement with the various parties; the Herd Reconciliation Project was not finalised in 2000 and the implementation of the AHCS (Animal Health Computer System) was delayed; under CMMS (Cattle Movement Monitoring System), the take up of grant-aid by operators of live export points and by local authority abattoirs was lower than expected.
D.2.	14	The subhead covers payments to three designated bodies which carry out inspections of organic producers and processors on behalf of the Department. Fewer inspections took place in 2000 than expected.
E.5.	4,496	The saving arose because work on the Punchestown project did not commence until late 2000 due mainly to unexpected delays encountered in the final drawings stage and in complying with Planning requirements.
F.2.	4,450	The saving was due to the fact that the necessary clearance from the EU Commission to operate the Fund as a state aid was not received until the end of 2000.
G.1.	14	Expenditure was less than anticipated, in relation to Dairy Disposal Company pensions.
G.2.	103	Savings arose because less staff were redeployed to the Public Sector than had been allowed for.
G.3.	81	Payments of pensions due to farmers under the 1974 Farm Retirement Scheme resulted in a lower level than anticipated.
J.1.	(1,504)	Disbursements under this subhead derive from decisions of the High Court Taxing Master, making it difficult to estimate likely expenditure.
J.2.	(307)	Higher than anticipated <i>ex-gratia</i> payments were made to organisations involved in animal care and welfare services offset, mainly by a lower level of general miscellaneous payments than expected.
J.3.	(116)	Excess arose due to additional expenditure incurred from the establishment of two major equine centres in the Greater Dublin Area.
J.4.	(282)	Payments of financial assistance to Local Authorities towards the cost of providing meat inspection and certification services at domestic abattoirs were marginally greater than anticipated.
J.6.	(83)	The number of applicants for aid was slightly higher than had been estimated.
J.7.	(3,837)	Damages and costs that will arise from court judgements and settlements and related legal expenses are very difficult to predict. The principal item giving rise to the excess related to damages and costs awarded in milk quota cases.
K.	1,380	There was a drop in the number of shifts worked due to a lower level of meat factory slaughtering.

L.1.	16,292	The saving arose because there were no purchases of Beef or Skim Milk Powder into intervention. This resulted in lower stock levels. Savings also due to reduction in interest rates payments on short-term borrowings, which were only occasionally resorted to. The savings were offset by higher insurance costs on cereals and increased expenditure on Butter intervention due to higher purchases.
L.2.	(6,747)	The excess related to funding disallowances for Area Aid and Farmer Early Retirement Schemes for 1996/1997 included in a Commission clearance decision made during 2000.
L.4.	44,289	There were savings of some £51m in respect of payments to scheme participants. These arose because (i) the take-up of Supplementary Measure A under REPS 1 was lower than expected, (ii) clarity on the terms of the new REPS 2 scheme was delayed, causing a slowdown in potential applicants transferring to the new scheme, (iii) the change from ECU to EURO-based payments resulted in a reduction of some 5% in payment levels. These savings were offset by some £7m in Agri-Monetary Compensation payments which had been delayed from 1999.
L.5.	4,160	Savings of some £8m arose because the new Early Retirement Scheme commenced later in the year than had been expected; these savings were offset by some £3.8m in Agri-Monetary Compensation payments which had not been provided for.
L.6.	6,396	Savings mainly due to lower than anticipated levels of payments under Cattle Headage, Beef Cow Scheme and Equine Headage Scheme.
M.1.	(11,789)	Excess due to successful efforts made in 1999/2000 to accelerate clearance and payment of outstanding cases under the 'old' 1994/1997 Farm Investment Schemes. Also there was higher than anticipated spending under the Control of Farm Pollution and Dairy Hygiene Schemes.
M.2.	(263)	Excess due to clearance of a large number of outstanding applications under the 1994/1997 Installation Aid Scheme coupled with higher than anticipated spending under the Cattle Breeding Improvement Programme.
M.3.	(477)	The excess was mainly due to clearance and payment of outstanding cases under the Agri-Tourism Scheme and of high value final claims under the Equine Institute Programme offset by lower than anticipated expenditure in respect of Horticulture and Potato Sectors.
M.4.	(41)	The number of research projects assisted was greater than anticipated when the estimate was framed.
M.5.	221	The number of evaluation studies commissioned by outside Consultants was not as high as anticipated.
M.6.	(1,847)	The excess arose due to a marginally higher number than anticipated of LEADER II projects being funded under the Implementation of Business Plans and also because of expenditure arising on new Leader activities that had not been provided for; offset mainly by savings which arose due to delays in completion of some projects under INTERREG II.
M.7.	573	The savings were as a result of projects not drawing down the total grant awarded under the Food Sub-Programme.
M.8.	258	The projects under this measure can take some time to complete and can result in beneficiaries not drawing down the full grant awarded.
M.9.	7,065	Arising from a reprofiling of the Programme's financial plans, additional EU advances were received which reduced the amounts of final balances to be paid; there was also a reduction in expenditure under Measure 1 of the Programme caused by beneficiaries not drawing down the total grant awarded.
M.10.	22,214	EU approval for the National Development Plan was not received until late 2000, so no expenditure was incurred in 2000.
M.11.	13,499	EU approval for the National Development Plan was not received until late 2000, so no expenditure was incurred in 2000.
M.12.	642	The savings relate to measures covered under the National Development Plan for which EU approval was not received until late 2000. Expenditure incurred (some £6.714m) related to Teagasc training measures which came under the non-cofinanced category.

## 9. APPROPRIATIONS IN AID

	Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
<b>ADMINISTRATION</b>				
1.	Recoupment of salaries, etc., of officers on loan to outside bodies	A.1.	1,000	-
2.	Receipts from requested farm visits by staff in connection with On Farm Investment	M.1.	-	10,560
3.	Forfeited deposits and securities under EU intervention, export refunds etc. arrangements		6,000	386,275
4.	Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		15,500,000	13,005,074
5.	Receipts from veterinary inspection fees for live exports		1,000,000	1,928,179
6.	Receipts from fees for dairy premises inspection services		4,300,000	4,074,593
7.	Integrated Administration Control System (IACS) Land Parcel Identification System (LPIS)		-	-
<b>OTHER SERVICES</b>				
8.	Receipts from 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.3.	385,000	460,326
9.	Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees etc., and receipts from Backweston Farm	B.1.	1,500,000	1,494,906
10.	Receipts from licences and from sale and leasing of livestock, etc.	C.1.	41,000	143,017
11.	Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2.	8,000,000	9,219,941
12.	Land Commission Receipts	J.2.	1,000,000	2,470,440
<b>RECEIPTS FROM EU FOR:</b>				
13.	Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	L.1.	13,000,000	7,789,043
14.	Intervention stock losses, etc	L.2.	1,000	-
15.	Agri-Environment Programme	L.4.	-	-
16.	Scheme for Early Retirement from Farming (EU Council Regulation No. 2079/92)	L.5.	-	-

		Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
17.	Operational Programme for Agriculture, Rural Development and Forestry (O.P.A.R.D.F.), 1994-1999	B.3., M.1.-M.5.	1,000	17,929,631	-
18.	LEADER	M.6.	7,748,000	5,378,055	4,892
19.	Veterinary Fund		1,000	2,381,467	-
20.	Other Receipts		760,000	426,707	68
21.	BSE Receipts		3,500,000	5,322,639	-
22.	National Development Plan - Guarantee Receipts		220,000,000	176,614,476	-
23.	National Development Plan - Structural Receipts		<u>10,708,000</u>	-	<u>7,602</u>
	<b>Total</b>		<u>287,452,000</u>	<u>249,035,329</u>	<u>21,359</u>

#### Explanation of Variation

2. A high level of farm visits under the 1994/1997 schemes occurred during 2000 resulting in substantial receipts which had not been allowed for. The estimate had been framed on the basis that the new National Development Plan arrangements would have been in place in 2000, but this was delayed until 2001.
3. Receipts under this heading are extremely difficult to estimate as actual forfeitures are determined by events which are unclear or not known at the time the estimate is made. The surplus recorded arose in respect of deposits and securities across all commodity sectors.
4. In 2000 cattle, sheep and pig slaughtering was lower than anticipated resulting in a drop in slaughtering fees and in related fees for overtime, meat cutting and for product entering cold stores; the estimate had also allowed for increased charges which, in the event, did not take place in 2000.
5. The surplus mainly arose because of a higher level of live cattle exports than had been allowed for.
6. The estimate had allowed for an increase in the level of fees to be charged in 2000 which, in the event, did not take place.
8. Sales of produce and carcasses and receipts for fees are difficult to predict, and these mainly account for the surplus recorded.
10. Surplus mainly arose from two areas; (i) receipts from bull performance testing fees which were higher than anticipated as the expected transfer of this service to the Irish Cattle Breeding Federation did not take place in 2000, (ii) the under provision in the estimate for sheep flock recording scheme.
11. The surplus arose as a result of successful efforts to collect arrears of levies due.
12. The surplus was mainly due to a higher level of income from annuities, current and arrears, than had been anticipated.
13. Deficit reflects lack of intervention intake during the year for Beef and Skimmed Milk Powder and reduction of stocks to very low levels; the deficit was offset by higher than anticipated receipts in respect of Butter Intervention Operations.
17. Balance due from the EU in respect of 1999 advances under the OPARDF were received in 2000, and that had not been foreseen at the time the estimate was framed.
18. The marginal deficit arose from the timing of EU receipts for the various LEADER and INTERREG measures.
19. The timing of the EU recoupment was unclear when the estimates were framed.
20. The deficit mainly consisted of non-receipt in 2000 of meat processors contribution towards legal costs (these were received in 1999) along with lower income under miscellaneous services.
21. Surplus in EU receipts reflects higher than anticipated level of BSE incidence during the year.
22. The deficit reflects lower than expected expenditure in the year under the Agri-Environment Programme (L.4) and under the Early Retirement Scheme (L.5), offset by receipts in respect of Agri-Monetary Compensation which had not been provided for.
23. EU approval for operational programmes under the new National Development Plan was not given until late in the year, resulting in no receipts until 2001.

## 10. COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads - £245,337,532.15.

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 2000 was £382,492.37.

## 12. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	1,280,915	699	85	12,016
Overtime and extra attendance	7,592,410	2,645	454	34,361
Shift and roster allowances	108,674	34	2	5,465
Miscellaneous	<u>528,763</u>	1,015	11	9,770
Total extra remuneration	<u>9,510,762</u>			

Note:

Certain individuals received extra remuneration in more than one category.

## 13. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry over from 2000 of savings of £1,917,000 is included in the estimates for 2001.

A payment of £50,000 was made to a plaintiff in an out-of-court settlement (including costs) of a case relating to the depopulation of his herd under the Brucellosis Scheme [Subhead C.2. (S90/7/80 of 21/8/95)].

An *ex-gratia* payment of £520 was made to a herd owner in relation to a reactor animal for which, through error, pregnancy status had not been determined and which had received compensation payment at the maiden heifer rate instead of the in-calf heifer rate [Subhead C.2. (S90/9/2000/011 of 15/3/00)].

An *ex-gratia* payment of £100 was made to an individual in respect of repairs to a farmyard wall which had been damaged in the course of removal of a depopulated cattle herd [Subhead C.2. (S90/9/2000/012 of 15/3/00)].

An *ex-gratia* payment of £8,768 was made to a poultry flock owner in recognition of action taken on veterinary advice to slaughter the flock because of the presence of Salmonella Infantis [Subhead C.3. (S90/16/56 of 14/4/00)].

Payments totalling £266,000 were made to 3 plaintiffs on foot of High Court rulings awarding them damages for not having been allocated quota in 1984/1985 when the milk quota regime was introduced [Subhead J.7. (S90/18/98/028 of 19/4/00)].

Payments totalling £10,478,221 were made under "ad-hoc" EAGGF clearance procedures on foot of multi-annual compliance audits and special enquiries carried out by the EU Commission [subhead L.2. (S311/1/95/49 of 7/6/00 and S311/1/95/84 of 11/9/00)].

An *ex-gratia* payment of £22,596 was made to a poultry flock owner in respect of losses incurred in destroying the flock, on foot of veterinary advice, because of the presence of Salmonella Enteritidis [Subhead J.3. (S90/16/56 of 13/6/00)].

A total of £268,942 was incurred in clearing the 1999 EAGGF Account and in relation to disallowances for late payments in 2000 [Subheads L.2. and N.13 (S311/95/57 of 21/6/00 and S311/1/95/118 of 18/12/00)].

An *ex-gratia* payment of £420 was made to a herd owner in compensation for a bull weanling which was injured and died in the course of the annual herd test [Subhead C.2. (DS00005 of 8/9/00)].

An *ex-gratia* payment of £133 was made to a herd owner in compensation for the loss of a calf which died a short time after having been tested for TB [Subhead C.2. (DS00005 of 8/9/00)].

Payments totalling £487,500 were made to forty three animal welfare organisations [Subhead J.2. (S90/14/00 of 20/12/00)].

Payments totalling £80,829 were made to 26 plaintiffs in out-of-court settlement of claims arising out of the suspension of the Farm Modernisation Scheme in 1983, and related legal costs totalling £34,282 were also paid [Subhead J.7. (S90/41/99 of 13/9/00 and 21/12/00)].

Payments totalling £3,574,723 were made to a further 60 plaintiffs on foot of High Court rulings awarding them damages for not having been allocated quota in 1984/1985 when the milk quota regime was introduced [Subhead J.7. (S90/18/98/128 of 22/12/00)].

Payments totalling £1,061, 823 were made in respect of multiple plaintiffs' legal costs arising from High Court proceedings under the milk quota regime [Subhead J.7. (S90/18/98/029 of 19/4/00 and S90/18/98/127 of 22/12/00)].

A total of £150,630 was paid in merit awards under the Administrative Budget Agreement. A total of 501 individuals and 8 groups benefited.

In addition to expenditure under Subheads A.1., A.2. and A.3., a sum of £148,216 was received from the Training Initiatives Fund Subhead P. of the Vote for the Office of the Minister for Finance.

An *ex-gratia* payment of £5,000 was made to a herd owner in respect of a herd depopulation as a result of the Departments alleged failure to instigate a herd test in 1998 as part of a Contiguous Brucellosis Testing Programme [(Subhead C.2.( S90/9/2000/121 of 20/12/00)].

The following sum was written off	Reference	Amount £
Absolute unsafe and valueless laboratory equipment	S90/70/2000	nil

### **Bovine Tuberculosis and Brucellosis Eradication Scheme**

#### **Statement of Payments and Receipts and Cumulative Totals to 31 December 2000**

	2000	Total to 31/12/2000
Gross Cost	£m	£m
Grants for Reactors (subhead C.2.)	36.86	448.19
Fees to Veterinary Surgeons (subhead C.2.)	10.97	314.41
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)(subhead C.2.)	10.84	156.54
Administration Costs (estimated)	<u>23.60</u>	<u>391.35</u>
<b>Total</b>	<b>82.27</b>	<b>1,310.49</b>
<b>Receipts</b>		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (subhead N.11.)	9.22	339.82
EU contributions to Cost of Schemes (subhead N.19.)	<u>2.36</u>	<u>32.95</u>
<b>Total</b>	<b><u>11.58</u></b>	<b><u>372.77</u></b>
<b>Net Cost</b>	<b><u>70.69</u></b>	<b><u>937.72</u></b>

## 14. EU FUNDING

The outturn shown in subheads B.3., M.7. and M.8. includes expenditure in respect of activities co-financed from the ERDF. The outturn shown in subheads B.3., E.1., L.1., L.3. to L.5., M.1. to M.7. and M.9. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in subheads B.3. and M.7. includes expenditure in respect of activities co-financed from the ESF; ESF funding received by the Vote is shown as Appropriations-in-Aid.

In addition to those funds provided by the Vote, Teagasc received £8m by way of ESF, EAGGF and ERDF funding and An Bord Bia received £611,000 in direct funding from the EU Marketing and Processing Fund and the EU Quality Beef Promotion Fund.

The outturn shown in subheads C.2. and C.3. includes expenditure in respect of activities which are co-financed from the Veterinary Fund.

## 15. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 2000 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2000	Cumulative Expenditure to 31/12/00
		£	£
Tribunal of Inquiry into the Beef Processing Industry	1991	2,503,752	19,626,265

## 16. MISCELLANEOUS ACCOUNTS

### World Food Programme (Grant-in-Aid) Account

#### Account of the Receipts and Payments in the Year Ended 31 December 2000

	£
Balance on 1 January 2000	nil
Grant-in-Aid (Subhead I.1.)	<u>1,001,228</u>
	1,001,228
Contribution to World Food Programme	<u>(1,001,228)</u>
Balance on 31 December 2000	nil

### Food Aid Convention Under International Wheat Agreement (Grant-in-Aid) Account.

#### Account of the Receipts and Payments in the Year Ended 31 December 2000

	£
Balance on 1 January 2000	nil
Grant-in-Aid (Subhead I.2.)	<u>2,510,000</u>
	2,510,000
Expenditure	<u>(2,510,000)</u>
Balance on 31 December 2000	nil

**17. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Labels, Certs, etc.	6
Stationery Supplies	95
Computer Supplies	27
Veterinary Supplies	779
Livestock	253
Agricultural Stock	<u>101</u>
	<u>1,261</u>

**18. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Withholding Tax	265
Exchequer Extra Receipts	178
Superannuation	462
Income Tax	1
Value Added Tax	<u>(105)</u>
	<u>801</u>

J. MALONE  
*Accounting Officer*  
DEPARTMENT OF AGRICULTURE, FOOD AND RURAL DEVELOPMENT  
30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Agriculture, Food and Rural Development for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraph 27 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*

## PUBLIC ENTERPRISE

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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 Public Enterprise, including certain services administered by that Office, and for payment of certain grants and grants-in-aid and certain other services expenses.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	17,919	19,543	-
A.2. Travel and Subsistence	845	1,022	-
A.3. Incidental Expenses	1,823	1,958	350
A.4. Postal and Telecommunications Services	550	564	139
A.5. Office Machinery and Other Office Supplies	1,308	1,989	71
A.6. Office Premises Expenses	630	796	45
A.7. Consultancy Services	3,665	2,240	1,390
A.8. Equipment, Stores and Maintenance	850	820	60
<b>OTHER SERVICES</b>			
<b>ENERGY</b>			
B.1. Geological Survey	490	481	39
B.2. Energy Conservation	6,200	2,758	50
B.3. Radiological Protection Institute of Ireland - Grant-in-Aid for General Expenses	1,746	1,746	-
B.4. Farm Electrification Grant Scheme	250	103	-
B.5. Certain Expenses Associated with BNFL Case	200	57	-
B.6. Provision for Gas Regulator's Office	650	-	-
<b>ROAD AND RAIL TRANSPORT</b>			
C.1. Public Service Provision Payments to CIE	115,181	149,781	-
C.2. Public Transport Projects	460	451	-
C.3. Expenses associated with Dublin Light Rail	800	407	1
C.4. Capital Costs of Dublin Light Rail	90,000	55,593	-
C.5. CIE Public Transport Investment Programme	46,000	46,000	-
C.6. CIE Railway Development Programme	100,000	97,543	-
<b>CIVIL AVIATION</b>			
D.1. Aircraft Accident Investigation Insurance	229	218	(182)
D.2. Essential Air Services Programme for Regional Airports	3,771	3,271	-
D.3. Payments to the Irish Aviation Authority in respect of Exempt Services	1,539	1,539	-
D.4. Special Marketing Fund for Regional Airports	1,500	1,500	-
D.5. Residual Work at Regional Airports	3,000	204	-
D.6. Irish Aviation Authority Safety Audit	140	94	-
D.7. Provision for Aviation Regulator's Office	600	107	-
<b>COMMUNICATION</b>			
E.1. Fees and Expenses relating to the sale of shares in Telecom Éireann	1,000	519	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.2.	EU Postal Directive Implementation	100	11	-
E.3.	International Telecommunications Interconnectivity	1	368	17
E.4.	Information Communications	18,500	-	-
	<b>MISCELLANEOUS</b>			
F.1.	Subscriptions to International Organisations	5,278	4,873	(889)
F.2.	Miscellaneous Services	108	65	7
F.3.	Programme for Peace and Reconciliation	550	-	-
F.4.	Seabed Survey	3,700	4,369	16
F.5.	Road Haulage Development Programme	<u>100</u>	<u>100</u>	-
	<b>Gross Total</b>	429,683	401,090	1,114
	<i>Deduct:-</i>			
G.	Appropriations in Aid	<u>13,837</u>	<u>13,427</u>	(167)
	<b>Net Total</b>	<u>415,846</u>	<u>387,663</u>	<u>1,281</u>
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£28,183,146</b>	<b>€ 35,785,214</b>	

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

## NOTES

### 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

#### Asset Depreciation Policy

- (i) The Departments 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 of the Statement of Accounting Policies and Principles in the preface to the Accounts.
- (ii) Sanction has been received from the Department of Finance to depreciate weather radar on a straight line basis over a fifteen year period as this is deemed to be a more appropriate estimate of the useful life of such assets.

## 2. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			387,663
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,454)		
Depreciation	<u>1,027</u>	(427)	
<b>Changes in Net Current Assets</b>			
Increase/Decrease in Closing Accruals	2,282		
Increase/Decrease in Stock	<u>(114)</u>	2,168	<u>1,741</u>
<b>Direct Expenditure</b>			389,404
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	9,014		
Notional Rents	<u>1,669</u>		<u>10,683</u>
<b>Operating Cost</b>			<u>400,087</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			4,925
<b>Current Assets</b>			
Stocks (Note 14)		348	
Prepayments		1,414	
Accrued Income		153	
Other Debit Balances:			
EMTS	383		
General	510		
Retirement Lump Sum	1,645		
Office of the Director of Telecommunications Regulation	600		
E-commerce Corporate Infrastructure Programme	<u>117</u>	3,255	
PMG Balance and Cash	13,415		
Less Orders Outstanding	<u>(1,532)</u>	<u>11,883</u>	
<b>Total Current Assets</b>		<u>17,053</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		2,528	
Deferred Income		320	
Other Credit Balances:			
General	344		
Payroll Deductions	125		
GSI/GSNI Geotourism Minerals	79		
Tipperary NR Groundwater	45		
Roscommon Groundwater	41		
GSI/GSNI Marketing Project	34		
FASTEX 2	33		
Due to State (Note 15)	<u>1,069</u>	1,770	
Net Liability to the Exchequer (Note 6)		<u>13,368</u>	
<b>Total Current Liabilities</b>		<u>17,986</u>	
<b>Net Current Liabilities</b>			(933)
<b>Net Assets</b>			<u>3,992</u>

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 2000	692	9,800	1,356	327	12,175
Additions	-	1,366	52	93	1,511
Gross Assets at 31 December 2000	<u>692</u>	<u>11,166</u>	<u>1,408</u>	<u>420</u>	<u>13,686</u>
<b>Accumulated Depreciation</b>					
Opening Balance at 1 January 2000	15	6,889	627	203	7,734
Depreciation for the year	-	865	118	44	1,027
Cumulative Depreciation at 31 December 2000	<u>15</u>	<u>7,754</u>	<u>745</u>	<u>247</u>	<u>8,761</u>
Net Assets at 31 December 2000	<u>677</u>	<u>3,412</u>	<u>663</u>	<u>173</u>	<u>4,925</u>

## 5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	IT Projects £'000	Meteorological Projects £'000	Totals £'000
Amounts brought forward at 1 January 2000	67	37	104
Transferred to Asset Register	(20)	(37)	(57)
Re-categorisation of work in progress	(47)	-	(47)
Amounts carried forward at 31 December 2000	=	=	=

## 6. NET LIABILITY TO THE EXCHEQUER

### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		28,183
Less Exchequer Grant Undrawn		<u>(14,815)</u>
Net Liability to the Exchequer		<u>13,368</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	11,883	
Debit Balances: Suspense	<u>3,255</u>	15,138
<b>Less: Creditors</b>		
Due to State	(1,069)	
Credit Balances: Suspense	<u>(701)</u>	<u>(1,770)</u>
		<u>13,368</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.5.	(681)	Additional expenditure was incurred in relation to the upgrading of the Department's information technology systems.
A.6.	(166)	Expenditure incurred by GSI and Met Éireann was higher than anticipated.
A.7.	1,425	Savings arose as expenditure on certain consultancies was less than expected.
B.2.	3,442	Provision was made in the Estimates for anticipated capital expenditure by the Irish Energy Centre which in the event did not arise.
B.4.	147	The saving arose primarily as a result of the ESB introducing a standard connection charge policy in September 1998 thus eliminating or significantly reducing the large variations in connection charges previously experienced by their customers. In relation to farm electrification cases, this reduced the level of grant-in-aid paid by the Department.
B.5.	143	The saving was due to a lower than anticipated draw down in 2000.
B.6.	650	Due to the necessity to prepare legislation to institute the Gas Capacity Allocation Scheme, legislation providing for the establishment of a Gas Regulator's Office was not enacted during 2000. Consequently, no expenditure was incurred under the subhead. It has now been decided that the role of the Commission for Electricity Regulation will be expanded to include responsibility for the regulation of the natural gas market and work is proceeding on the preparation of the necessary legislation.
C.1.	(34,600)	The additional allocation was required by CIÉ to meet additional costs arising from increased wage costs in both the bus and rail sectors as well as additional operating costs due to the provision of additional capacity and increased services.
C.3.	393	The saving was due to:

Subhead	Less/(More) Than Provided £'000	Explanation
		1. Expenses associated with the Public Inquiry held regarding Line C(S), Store Street to Connolly Station, were less than expected,
		2. The costs of phase 1 of a consultancy to design and conduct a competition for the selection of an operator for the light rail system were less than expected.
C.4.	34,407	The property acquisition programme for Lines A and B of the Light Rail system did not proceed as planned. In addition, expenditure regarding utility works for Line B was less than anticipated
D.2.	500	The saving arose as the Knock/Dublin and Derry/Dublin Public Service Obligation routes did not become operational until January 2001.
D.5.	2,796	The saving arose due to: <ol style="list-style-type: none"> <li>1. Delays in relation to the runway extension project at Galway Airport, and;</li> <li>2. Anticipated expenditure under the National Development Plan/Airport Measures scheme did not arise.</li> </ol>
D.6.	46	The saving arose as expenditure in relation to the safety audit was less than anticipated.
D.7.	493	Provision was made in the Estimates on the basis that the Commission for Aviation Regulation would be established on a statutory basis during 2000. In the event, the necessary legislation was not enacted during 2000 and expenditure incurred by the Interim Commission for Aviation Regulation was less than anticipated
E.1.	481	Provision was made under this subhead to cover residual matters arising from the flotation of Telecom Éireann (now <i>eircom</i> ) in July 1999. In the event, expenditure incurred in relation to such matters during 2000 was lower than anticipated.
E.2.	89	Provision was made on the basis that a separate regulatory authority would be established for the postal sector. In the event, the regulatory function was assigned to the Office of the Director of Telecommunications Regulation under the European Communities (Postal Services) Regulations, 2000, S.I. No. 310 of 2000.
E.3.	(367)	The additional expenditure was due to elements of the project continuing for longer than originally anticipated, with a consequent requirement for continuing expert advice.
E.4.	18,500	The saving was due to a delay with the issuing of a call for infrastructure proposals.
F.1.	405	The costs to the Department of contributions to certain international organisations, in particular Eurocontrol, were less than anticipated.
F.2.	43	Expenditure incurred during 2000 in respect of a number of miscellaneous items was less than anticipated.
F.3.	550	The 2000 estimate provision was in respect of a runway extension project and associated works at City of Derry Airport which is being funded in conjunction with the Northern Ireland Authorities. In the event, the anticipated drawdown did not arise.
F.4.	(669)	The pace, and therefore the costs, of seaborne surveying under the Seabed Survey Project were greater than anticipated.

## 8. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1 Recoupment for Seconded Staff	120,000	123,461
2 Road Transport Licences Fees	827,000	856,365
3 Met Éireann Receipts	5,800,000	6,612,800
4 Receipts from ODTR	372,000	384,002
5 Geological Survey, Receipts	42,000	96,477
6 Irish Aviation Authority, Refund of Subscriptions to International Organisations	2,595,000	2,464,070
7 Irish Aviation Authority, Recoupment of Rents, etc.	80,000	80,250
8 Irish Aviation Authority, Associated Costs	962,000	1,138,268
9 Recoupment of costs of Irish Aviation Authority Safety Audit	140,000	58,334
10 Recoupment of costs of Electricity Industry Studies	600,000	249,288
11 Travel Trade Licence Fees	-	286,432
12 Rent on Properties in GPO	75,000	75,315
13 Miscellaneous receipts	36,000	119,803
14 Recoupment of Costs from the Commission for Electricity Regulation	938,000	882,504
15 Recoupment of Costs from the Gas Regulator's Office	650,000	-
16 Recoupment of Costs from the Aviation Regulator's Office	<u>600,000</u>	-
<b>Total</b>	<u>13,837,000</u>	<u>13,427,369</u>

## Explanation of Variation

3. The variation is due to higher than anticipated commercial revenue being generated.
5. The variation is due to higher than expected sales of printed publications and digital data and to the recoupment of shared costs in the Beggar's Bush building from co-tenants (the Labour Relations Commission) whose service costs were initially paid by the GSI.
6. As the subscriptions payable to international organisations (Subhead F1) were less than expected, the amount recouped from the Irish Aviation Authority was also lower than estimated.
8. As associated costs in relation to the safety audit were higher than anticipated, the amount recouped from the Irish Aviation Authority under this heading was also higher than estimated.
9. The variation arose because the costs of the safety audit were recouped over two calendar years.
10. The variation arose because consultancy work, to the extent envisaged, on the legislative framework for the restructuring of the electricity industry did not arise during 2000 and, consequently, expenditure falling to be recouped from the ESB was significantly less than anticipated.
11. No provision was made in the 2000 Estimates for travel trade receipts as it was anticipated that such receipts would be paid directly to the Commission for Aviation Regulation. In the event, the necessary legislation to establish the Commission on a statutory basis was not enacted during 2000.
13. Receipts relating to miscellaneous items are, by their nature, difficult to estimate accurately.
14. Expenditure, in the first instance, by the Commission for Electricity Regulation, which corresponds to this recoupment of costs, was less than anticipated.
15. As legislation providing for the establishment of the Gas Regulator's Office on a statutory basis was not enacted during

2000, the recoupment of costs did not arise.

16. As legislation providing for the establishment of the Commission for Aviation Regulation on a statutory basis was not enacted during 2000, the recoupment of costs did not arise.

## 9. COMMITMENTS

### Global Commitments

	£
(i) Procurement Subheads	13,858,219
(ii) Grant Subheads	<u>3,965,613</u>
	<u>17,823,832</u>

## 10. MATURED LIABILITIES

The total of matured liabilities at 31 December 2000 was £3,293,426.

## 11. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	230,435	101	13	16,262
Overtime and extra attendance	604,392	286	35	20,467
Shift and roster allowances	1,215,707	200	137	15,432
Miscellaneous	<u>257,966</u>	152		
Total extra remuneration	<u>2,308,500</u>			

Note:

Certain individuals received extra remuneration in more than one category.

## 12. MISCELLANEOUS ITEMS

The 2001 estimate provision includes carry forward savings of £131,000 from 2000 under the terms of the Administrative Budget Agreement.

A total of £5,539 (gross) was spent on merit awards, i.e. 14 individual awards ranging from £500 to £50.

Three retired civil servants in receipt of civil service pensions were re-employed on a consultancy basis at costs of £1,980, £850 and £15,000 respectively.

A sum of £97,729 was received from the Change Management Fund, Subhead P of the Vote of the Office of the Minister for Finance.

A sum of £1,080,242 was received from the Information Society Commission Fund, Subhead G of the Vote for the Department of the Taoiseach.

A number of inactive suspense accounts with a total credit balance of £36,465 were closed during 2000 and the balances transferred to Appropriations-in-Aid.

**13. EU FUNDING**

**Funding Under the Operational Programme for Economic Infrastructure was as follows :**

	<b>£</b>
Irish Energy Centre	1,998,819
Bord Na Móna	317,562
Edenderry Power Ltd	10,666,125
ESB	1,314,426
Department of Public Enterprise (various energy efficiency measures)	441,902
Department of Public Enterprise (various renewable energy efficiency measures)	<u>550,753</u>
<b>Total</b>	<b><u>15,289,587</u></b>

**Funding under Cohesion Fund was as follows:**

Córas Iompair Éireann	<u>2,668,078</u>
<b>Total</b>	<b><u>2,668,078</u></b>

**Funding under the Operational Programme for Transport (1994-1999) was as follows:**

Córas Iompair Éireann	<u>50,437,110</u>
<b>Total</b>	<b><u>50,437,110</u></b>

**Other EU Funding was as follows:**

Electricity Supply Board (Interreg)	791,498
Geological Survey of Ireland (Interreg)	40,150
Department of Public Enterprise (Interreg)	100,000
Geological Survey of Ireland (Peace and Reconciliation Fund)	63,370
Radiological Protection Institute of Ireland	27,000
Suir Nore Relays Ltd (EU Broadband Technology Measure)	358,000
Ocean Communications Ltd (EU Broadband Technology Measure)	<u>56,000</u>
<b>Total</b>	<b><u>1,436,018</u></b>

**14. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	30
IT Consumables	18
Publications	172
Specialised consumables	<u>128</u>
	<u>348</u>

**15. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	311
Pay Related Social Insurance	361
Withholding Tax	489
Value Added Tax	(107)
Pensions Contributions	<u>15</u>
	<u>1,069</u>

BRENDAN TUOHY  
Accounting Officer  
DEPARTMENT OF PUBLIC ENTERPRISE  
30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Public Enterprise for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraph 29 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
Comptroller and Auditor General

## HEALTH AND CHILDREN

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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-Chlaraitheora) and certain services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances			
<i>Original</i>	£13,197,000		
<i>Supplementary</i>	<u>290,000</u>	13,487	13,107
A.2. Travel and Subsistence			
<i>Original</i>	£612,000		
<i>Supplementary</i>	<u>35,000</u>	647	710
A.3. Incidental Expenses	734	928	(34)
A.4. Postal and Telecommunications Services	495	512	24
A.5. Office Machinery and other Office Supplies	1,079	1,042	43
A.6. Office Premises Expenses	467	534	40
A.7. Consultancy Services			
<i>Original</i>	£2,065,000		
<i>Less Supplementary</i>	<u>950,000</u>	1,115	847
<b>GRANTS</b>			
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>	£2,368,928,000		
<i>Supplementary</i>	<u>56,545,000</u>	2,425,473	2,433,627
B.2. Grants to Health Boards in respect of expenditure on cash allowances and cash grants			
<i>Original</i>	£193,019,000		
<i>Supplementary</i>	<u>29,302,000</u>	222,321	222,321
B.3. Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board			
<i>Original</i>	£407,222,000		
<i>Supplementary</i>	<u>21,750,000</u>	428,972	433,972
B.4. Grants on behalf of Health Boards to certain other Health Bodies*			
<i>Original</i>	£734,982,000		
<i>Supplementary</i>	<u>21,485,000</u>	756,467	751,101
B.5. Payments to Health Agencies in respect of balances of grants for years prior to 2000			
<i>Original</i>	£261,754,000		
<i>Supplementary</i>	<u>11,893,000</u>	273,647	273,647

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
B.6.	Grants to Research Bodies	7,603	7,726	-
B.7.	Grants to Health Agencies and other similar organisations ( <i>National Lottery Funded</i> )	7,312	7,312	-
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, supplied by the Blood Transfusion Services Board, and the provision of services under the Health (Amendment) Act 1996	8,121	8,121	-
<b>OTHER SERVICES</b>				
C.	Superintendent and District Registrars	7	4	-
D.	Expenses in connection with the World Health Organisation and other International Bodies	700	855	-
E.	Statutory and non-statutory Inquiries and miscellaneous legal fees			
	<i>Original</i>	£2,472,000		
	<i>Supplementary</i>	<u>1,500,000</u>	3,972	4,344
F.1	Developmental, Consultative, Supervisory and Advisory Bodies			864
	<i>Original</i>	£17,808,000		
	<i>Less Supplementary</i>	<u>850,000</u>	16,958	11,618
F.2	The Food Safety Promotion Board			45
	<i>Original</i>	£3,000,000		
	<i>Less Supplementary</i>	<u>1,000,000</u>	2,000	2,000
G.1.	Payments in respect of disablement caused by Thalidomide	145	163	-
G.2.	Payments in respect of persons claiming to have been damaged by vaccination	1	18	-
G.3.	Payments to a Special Account established under Section 10 of the Hepatitis C Compensation Tribunal Act, 1997			
	<i>Original</i>	£25,000,000		
	<i>Supplementary</i>	<u>16,500,000</u>	41,500	37,500
G.4.	Payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Act, 1997			-
	<i>Original</i>	£5,000,000		
	<i>Supplementary</i>	<u>1,500,000</u>	6,500	5,500
H.	Dissemination of information, conferences and publications in respect of health and health services	4,637	5,813	368
<b>CAPITAL SERVICES</b>				
I.1.	Building, Equipping and Furnishing of Hospitals and other Health Facilities			
	<i>Original</i>	£214,670,000		
	<i>Supplementary</i>	<u>500,000</u>	215,170	215,170
				8

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
I.2.	Building, Equipping and Furnishing of Health Facilities ( <i>National Lottery Funded</i> )	2,000	2,000	-
I.3.	Information systems and related services for Health Agencies	<u>14,000</u>	<u>14,000</u>	=
	<b>Gross Total</b>			
	<i>Original</i>	£4,297,030,000		
	<i>Supplementary</i>	<u>158,500,000</u>	4,455,530	4,454,492
				318,402
	<i>Deduct</i>			
J.	Appropriations in Aid			
	<i>Original</i>	£770,416,000		
	<i>Supplementary</i>	<u>47,000,000</u>	<u>817,416</u>	<u>820,869</u>
				<u>31,874</u>
	<b>Net Total</b>			
	<i>Original</i>	£3,526,614,000		
	<i>Supplementary</i>	<u>111,500,000</u>	<u>3,638,114</u>	<u>3,633,623</u>
				<u>286,528</u>
	<b>SURPLUS TO BE SURRENDERED</b>		<b>£4,490,652</b>	<b>€ 5,701,952</b>

\* Note 10 refers

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

## NOTES

### 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

#### Closing Accruals

(i) The General Medical Services (Payments) Board receives a cash allocation each year (Subhead B.3.) and on that basis outstanding balances have not been recognised as a liability in these accounts. In the Annual Account of the General Medical Services (Payments) Board the Department of Health and Children is shown as a debtor for the difference between the net expenditure and the cash allocation.

(ii) *Recovery of cost of health services provided under regulations of the European Union*

An amount is due from the United Kingdom in respect of health services provided to UK insured persons. An advance 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. A final advance payment for 2000 has been included as accrued income under Appropriations-in-Aid (Subhead J). At the 31 December 2000 the balance in respect of 1998 expenditure was being calculated. This sum is not included under accrued income as the amount due has yet to be agreed. 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 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			3,633,623
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,030)		
Depreciation	843		
Loss on Disposals	<u>5</u>	(182)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	60,465		
Increase in Stock	<u>(107)</u>	<u>60,358</u>	<u>60,176</u>
<b>Direct Expenditure</b>			3,693,799
<b>Expenditure borne elsewhere</b>			
Net Allied Services Expenditure	6,150		
Notional Rents	<u>1,680</u>		<u>7,830</u>
<b>Operating Cost</b>			<u>3,701,629</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			2,266
<b>Current Assets</b>			
Stocks (Note 14)		298	
Prepayments		103	
Accrued Income		31,874	
Other Debit Balances :			
Compensation Tribunal	22,515		
Recoupable Salaries	269		
Recoupable Services	188		
Office of Tobacco Control	181		
Change Management Fund	69		
Recoupable Conferences	52		
Other Suspense Items	<u>81</u>	<u>23,355</u>	
<b>Total Current Assets</b>		<u>55,630</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		1,609	
Balance due on foot of Health Agency Allocations		316,897	
Other Credit Balances			
Due to state (Note 15)	1,020		
EU Funding	102		
Miscellaneous	<u>8</u>	1,130	
PMG Balance & Cash	19,664		
Plus Orders Outstanding	<u>1,884</u>	21,548	
Net Liability to the Exchequer (Note 5)		<u>677</u>	
<b>Total Current Liabilities</b>		<u>341,861</u>	
<b>Net Current Liabilities</b>			<u>(286,231)</u>
<b>Net Assets</b>			<u>(283,965)</u>

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	4,737	2,934	7,671
Additions	909	139	1,048
Disposals	(165)	=	(165)
Gross Assets at 31 December 2000	<u>5,481</u>	<u>3,073</u>	<u>8,554</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	3,417	2,188	5,605
Depreciation for the Year	701	142	843
Depreciation on Disposals	(160)	=	(160)
Cumulative Depreciation at 31 December 2000	<u>3,958</u>	<u>2,330</u>	<u>6,288</u>
<b>Net Assets at 31 December 2000</b>	<u>1,523</u>	<u>743</u>	<u>2,266</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 2000

	£'000	£'000
Surplus to be surrendered		4,491
Less Exchequer Grant Undrawn		(3,814)
Net Liability to the Exchequer		<u>677</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances : Suspense		23,355
<b>Less: Creditors</b>		
Due to State	(1,020)	
Credit Balances: Suspense	(110)	
Net PMG position and cash	<u>(21,548)</u>	<u>(22,678)</u>
		<u>677</u>

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

Subhead	Less/(More) than Provided  £'000	Explanation
A3	(194)	The excess was due to costs, including contract cleaning costs, which arose from the additional office accommodation provided by the Office of Public Works for the Department's use.
D	(155)	The excess was due mainly to currency fluctuations.
E	(372)	Approved payments in respect of the work of the Tribunals of In Inquiry and certain legal settlements were more than anticipated.
F.1	5,340	The expenditure of certain health bodies was less than anticipated.
G.1	(18)	The excess was due to the payment of arrears of Christmas Bonus Payments to recipients of the Thalidomide allowance for the years 1992 to 1999.
G.2	(17)	The excess was due to the offer of a payment being taken up by one of the remaining persons eligible for the payment.
G.3	4,000	The saving arose as the number of awards made by the Hepatitis C Compensation Tribunal was less than anticipated.
G.4	1,000	The amount required for Subhead G.4 (Payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Act, 1997) was greater than anticipated.
H	(1,176)	The excess arose due to the transfer of funding for certain Health Promotion programmes from Subhead B1.

## 7. APPROPRIATIONS IN AID

		Estimated £	Realised £
1.	Receipts from health contributions		
	<i>Original</i>	£488,970,000	
	<i>Supplementary</i>	<u>44,000,000</u>	
		532,970,000	535,222,213
2.	Receipts from excise duties on certain tobacco products	132,000,000	132,000,000
3.	Recovery of cost of Health Services provided under regulations of the European Union		
	<i>Original</i>	£142,000,000	
	<i>Supplementary</i>	<u>3,000,000</u>	
		145,000,000	145,403,253
4.	Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital	135,000	131,217
5.	Searches and certified copies of entries of Births, Deaths and Marriages	310,000	289,890
6.	Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund	7,000,000	7,740,000
7.	Miscellaneous	<u>1,000</u>	<u>82,922</u>
	<b>Total</b>		
	<i>Original</i>	£770,416,000	
	<i>Supplementary</i>	<u>47,000,000</u>	
		<u>817,416,000</u>	<u>820,869,495</u>

**Explanation of Variation**

5. The demand for certified copies of births, deaths and marriages was higher than anticipated.
6. The amount paid from the Social Insurance Fund by the Department of Social, Community and Family Affairs was based on a study, which they commissioned, of the actual net costs of the Scheme.
7. Receipts in respect of certain licence fees were higher than anticipated.

**8. COMMITMENTS****(A) Global Commitments****£'000**

Global figure for Commitments likely to materialise in subsequent year(s) -

3,250

**(B) Multi-Annual Capital Commitments****1. Legally enforceable capital commitments:****£m**

Amount spent in 2000

231.5

Commitments to be met in subsequent years

381.396

**2. Legally enforceable capital commitments:**

	<b>Cumulative spend to 31/12/1999</b>	<b>Paid in 2000</b>	<b>To be paid in subsequent years</b>	<b>Total</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Capital Projects over £5 million:				
Naas General Hospital - Phase 2	3.3	6.6	35.5	45.4
Limerick Regional Hospital (Phase 1)	18.7	2.9	1.1	22.7
Limerick Regional Hospital (Phase 2)	22.7	2.8	1.3	26.8
IBTS National Headquarters	31.3	3.5	2.2	37.0
St James's Hospital (Phase 1H)	2	1.7	27.6	31.3
St Luke's Kilkenny	0.3	2.2	4.4	6.9
St Joseph's Hospital Clonmel	2.1	1	23	26.1
University College Hospital, Galway (Phase1)	18.1	1.4	1.6	21.1
University College Hospital, Galway (Phase2)	2	6.7	65.4	74.1
Unit for Children, Ballydowd	1.7	4	0.8	6.5
Portiuncula Hospital	3.6	0.4	2.2	6.2
Mayo General Hospital - Phase 2	6.2	11.9	14.4	32.5
St. James Hospital (Cardiac Unit)	3.7	2.4	0.2	6.3

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.

## 9. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
Higher, special or additional duties	145,691	107	6	10,835
Overtime and extra attendance	297,278	203	13	8,813
Shift and roster allowances	<u>11,545</u>	8	-	-
Total extra remuneration	<u>454,514</u>		19	

Note:

Certain individuals received extra remuneration in more than one category.

## 10. MISCELLANEOUS ITEMS

*Ex-gratia* amounts totalling £18,040 were paid in 2000 to an officer on sick leave.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £794,000 is included in the Estimate for 2001.

The liabilities recognised under Subheads B1 and B4 are made up as follows:

	Subhead B.1. £'000	Subhead B.4. £'000	Total £'000
Approved Expenditure withheld for payment in 2001	234,447	82,450	316,897

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 dependants without application of the statutory charge.

In addition to the amount expended under the Subhead I.3. £582,087 was received from Information Society funding, Subhead Q of the Vote for the Office of the Minister for Finance.

## 11. 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.

Eastern Regional Health Authority	269,497
Midland Health Board	44,372
Mid-Western Health Board	195,690
North-Eastern Health Board	236
North-Western Health Board	240,410
South-Eastern Health Board	23,409
Southern Health Board	16,109
Western Health Board	200,063
National Rehabilitation Board	<u>175,811</u>
Total	<u>1,165,597</u>

The outturn shown under subhead I.1. includes payments in respect of activities co-financed by the European Regional Development Fund.

## 12. COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2000 £	Cumulative Expenditure to 31/12/2000 £
Tribunal of Inquiry into the Blood Transfusion Service Board	1996	58,830	3,450,004
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related Matters	1999	3,602,963	4,397,436
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	28,978	28,978

## 13. NATIONAL LOTTERY FUNDING

## Payments in the year ended 31 December 2000

Miscellaneous Allocation	£
"A" District (Kevin St./Kilmainham) Senior Citizens Care Group, Dublin 8	10,000
Aid Cancer Treatment, Cork University Hospital, Cork	250,000
Aspire Midwest, Corbally, Limerick	7,000
Athy Mental Health Association, Athy Health Centre, Athy, Co Kildare	16,000
Aware, 72 Lower Leeson Street, Dublin 2	20,000
Ballina Carers Support Group, Kilala Road, Ballina, Co Mayo	8,000
Ballincollig Senior Citizens Club, Ballincollig, Co Cork	25,000
Banagher Social Service Council, Banagher, Co Offaly	800
Bellefield G.A.A. Club and Community Social Centre, Bellefield, Enniscorthy, Co Wexford	10,000
Bessborough Services, c/o Sacred Heart Convent, Blackrock, Cork	50,000
Bone Marrow for Leukaemia Trust, Main Street, Roundwood, Co Wicklow	20,000
Cappamore Development Association, Main Street, Cappamore, Co Limerick	15,000
Care Alliance Ireland, 30/31 Lower Camden Street, Dublin 2	20,000
Carrigtwohill Community Council, Main Street, Carrigtwohill, Co Cork	10,000
Castlecomer Housing Assoc. Ltd., Kilkenny Road, Castlecomer, Co Kilkenny	5,000
Castlegar Active Retirement, Briarhill, Castlegar, Galway	5,000
Comhdail Naisiunta na Gaelige, 46 Sraid Chill Dara, Baila Atha Cliath 2	4,000
Community Care to the Elderly and Handicapped, Coolmaine Crescent, Cork	15,000
Cork Cancer Research Centre, Mercy Hospital, Cork	70,000
Creelough Day Centre, Portnablagh, Letterkenny, Co Donegal	1,200
Cuanlee Refuge, Kyris Quay, Cork	50,000
Cumann Soisearach Uinsin De Pol, Scoil Phobail Mhic Dara, Carna, Co na Gaillimhe	2,000
Dean Egan Hall Committee, Ballymahon, Co Longford	4,000
Debra Ireland, Carmichael Centre, North Brunswick Street, Dublin 7	4,500

Diabetes Federation of Ireland, Lower Gardiner Street, Dublin 1	65,000
Donegal Hospice Ltd., Main Street, Letterkenny, Co Donegal	150,000
Dun Laoghaire Lions Club, c/o Ardmeen Park, Blackrock, Co Dublin	5,000
Dunkerrin/Moneygall Social Services, Ballystanley, Roscrea, Co Tipperary	2,000
Eglis/Rath Community Centre, Fivealley, Birr, Co Offaly	3,000
Federation of Active Retirement Associations, Dame Street, Dublin 2	700
Foxford Social Services, Station Road, Foxford, Co Mayo	14,000
Friends of Ennistymon Hospital, Station Road, Lahinch, Co Clare	10,000
Glounthaune Community Association, The Centre, Glounthaune, Cork	20,000
Gorsefield Tenants Association, Gorsefield Court, Artane, Dublin 5	1,000
Headway Ireland, Parnell Street, Dublin 1	5,000
Holy Family Senior Citizens Club, Carew Park, Limerick	2,500
Home Comforts, Magazine Road, Athlone, Co Westmeath	30,000
Irish Chronic Pain Association, Cowper Downs, Rathmines, Dublin 6	4,000
Irish Diabetes Federation (Galway Branch), c/o Ballinrobe, Co Mayo	12,900
Irish Fragile X Society, Tullamore, Co Offaly	10,000
Irish Kidney Association, 156 Pembroke Road, Ballsbridge, Dublin 4	182,385
Irish Motor Neurone Disease Association, Coleraine House, Coleraine Street, Dublin 7	80,000
Irish National Council of ADHD Support Groups, Enfield, Co Meath	5,000
Irish Osteoporosis Society, Batterstown, Dunboyne, Co Meath	20,000
Irish Raynaud's & Scleroderma Society, PO Box 2958, Foxrock, Dublin 18	25,000
Irish Senior Citizens Parliament, 56 Parnell Square, Dublin 1	45,000
Irish Wheelchair Association (Longford Branch), Colehill, Ballymahon, Co Longford	38,000
Kerry Diocesan Youth Service, New Road, Killarney, Co Kerry	100,000
Kilcommon Activity for the Elderly, Glenamoy, Ballina, Co Mayo	7,784
Kilmessan/Dunsany Community Council, Ringlestown, Kilmessan, Co Meath	7,500
L'Arche Dublin, Warren House Road, Baldoyle, Dublin 13	40,000
Leitrim Association of People with Disabilities Ltd., Mohill, Co Leitrim	20,000
Limerick Senior Citizens Club, Ballinacurra, Limerick	10,000
Lisdowney Development Association, Ballyragget, Co Kilkenny	10,000
Little Sisters of the Poor (Roebuck Rd), Holy Family Residence, Roebuck Road, Dublin 14	30,000
Little Sisters of the Poor (Sybil Hill Rd), Sacred Heart Residence, Sybil Hill Road, Raheny, Dublin 5	10,000
Lourdes Invalid Group, Killea, Croagh, Rathkeale, Co Limerick	10,000
Mayo Women's Refuge and Support Services, Breaffy Road, Castlebar, Co Mayo	2,500
Midland Health Board for Sisters of Charity of Jesus & Mary, Moore Abbey, Monasterevan, Co Kildare	25,000
Muintir na Tire, Canon Hayes House, Tipperary, Co Tipperary	40,000
Muscular Dystrophy Ireland, Coleraine House, Coleraine Street, Dublin 7	17,000
M.I.S.T., Anne Devlin Road, Rathfarnham, Dublin 14	4,000
Naas, Newbridge, Kildare Mental Health Association, Kilkenny Road, Castlecomer, Co Kilkenny	12,350
National Infertility Support & Information Group, Eglinton Street, Cork	10,000
National Parents and Siblings Alliance, Whitecliff, Rathfarnham, Dublin 16	15,200

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Nazareth House, Malahide Road, Dublin 3	30,000
Neurofibromatosis Association of Ireland, Carmichael House, North Brunswick Street, Dublin 7	47,000
New Ross Community Hospital Ltd., Hospital Road, New Ross, Co Wexford	140,000
North Western Health Board for Patients Comforts Fund, St Conal's Hospital, Letterkenny, Co Donegal	69,000
Older Women's Network, c/o Age and Opportunity, Marino Institute of Education, Griffith Ave., Dublin 5	18,000
Open Door Day Care Centre, Vevay Road, Bray, Co Wicklow	17,000
Order of Malta, St John's House, 32 Clyde Road, Ballsbridge, Dublin 4	74,430
POZ Ireland, PO Box 5187, Dublin 6	9,000
Puffin House Trust, Morehampton Terrace, Donnybrook, Dublin 4	60,000
Reach to Recovery (Breast Cancer Support Group), Roebuck Road, Dublin 14	5,000
Roundfort Community Play School, Cloon Cormack, Hollymount, Co Mayo	5,800
Royal British Legion Society Ltd., South Terrace, Cork	25,000
Sonas Senior Citizens, Uggool, Moycullen, Galway	2,500
South Eastern Health Board for Scoil Aonghusa Special School, Clonmel, Co Tipperary	17,135
South Eastern Health Board for St Aidan's Day Care Centre Ltd., Millands, Gorey, Co Wexford	35,000
Southern Health Board for St Patrick's Hospital, Occupational Therapy, Mount Alvernia, Mallow, Co Cork	4,000
South Parish Community Association, Douglas Street, Cork	90,000
St John's Caring Centre, Hacketstown, Co Carlow	10,000
St Mary's on the Hill Indoor Bowling Club, c/o We the People, Hollyhill Shopping Centre, Cork	3,000
St Mary's Senior Citizens Club, Corbally, Limerick	3,000
St Patrick's Nursing Home, Dublin Street, Baldoyle, Dublin 13	10,000
Tagoat Community Housing Association, Milltown, Tagoat, Co Wexford	20,000
The Arthritis Foundation of Ireland, 1 Clanwilliam Square, Grand Canal Quay, Dublin 2	24,344
The Coeliac Society of Ireland, 4 North Brunswick Street, Dublin 7	24,472
The Hope Project, Church Road, Carrigaline, Co Cork	45,000
The Monday Group, Donegal Women's Refuge, Letterkenny, Co Donegal	3,000
Towers Friendship and Respite Centre, 6 Castle Street, Tralee, Co Kerry	50,000
Trinity Sports and Leisure Club, Hole in the Wall Road, Donaghmede, Dublin 13	10,000
Welpy Stanley Trust, Millbrook Hospital, Bandon, Co Cork	20,000
Western Health Board for Irish Association of Suicidology, St Mary's Hospital, Castlebar, Co Mayo	20,000
Western Health Board for Life Pregnancy Care, Prospect House, Prospect Hill, Galway	4,000
Westport Active Retirement Association, The Quay, Westport, Co Mayo	<u>20,000</u>
<b>Total</b>	<b><u>2,640,000</u></b>

<b>Block Allocations to Health Boards</b>	<b>£</b>
Eastern Regional Health Authority	366,000
Midland Health Board	250,000
Mid Western Health Board	245,000
North Eastern Health Board	245,000
North Western Health Board	204,000
South Eastern Health Board	265,000
Southern Health Board	270,000
Western Health Board	<u>245,000</u>
<b>Total</b>	<b><u>2,090,000</u></b>

<b>Scheme of Grants to Voluntary Organisations</b>	<b>£</b>
Eastern Regional Health Authority	532,000
Midland Health Board	41,000
Mid Western Health Board	112,000
North Eastern Health Board	71,000
North Western Health Board	41,000
South Eastern Health Board	82,000
Southern Health Board	102,000
Western Health Board	71,000
Disability Federation of Ireland	<u>8,000</u>
<b>Total</b>	<b><u>1,060,000</u></b>

<b>Respite Care Grant Scheme</b>	<b>£</b>
Eastern Regional Health Authority	190,000
Midland Health Board	31,000
Mid Western Health Board	41,000
North Eastern Health Board	41,000
North Western Health Board	30,000
South Eastern Health Board	51,000
Southern Health Board	77,000
Western Health Board	<u>51,000</u>
<b>Total</b>	<b><u>512,000</u></b>
<b>Disadvantaged Youth Scheme</b>	<b>£</b>
Eastern Regional Health Authority	838,000
Midland Health Board	17,000
Mid Western Health Board	17,000
North Eastern Health Board	5,000
South Eastern Health Board	5,000
Southern Health Board	124,000
Western Health Board	<u>4,000</u>
<b>Total</b>	<b><u>1,010,000</u></b>
<b>Capital Expenditure</b>	<b>£</b>
Eastern Regional Health Authority	88,144
Midland Health Board	463,382
Mid Western Health Board	301,437
North Eastern Health Board	31,769
North Western Health Board	39,017
South Eastern Health Board	512,704
Southern Health Board	209,220
Western Health Board	275,855
University Dental School, Cork	<u>78,472</u>
<b>Total Capital</b>	<b><u>2,000,000</u></b>
<b>Grand Total</b>	<b><u>9,312,000</u></b>

#### 14. STOCKS

Stocks at 31 December 2000	<b>£'000</b>
Stationery	292
IT Consumables <i>etc</i>	<u>6</u>
	<b><u>298</u></b>

**15. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	£'000
Income Tax	259
Pay Related Social Insurance	68
Withholding Tax	307
Pensions Contributions	385
Value Added Tax	<u>1</u>
	<u>1,020</u>

MICHAEL KELLY  
*Accounting Officer*  
DEPARTMENT OF HEALTH AND CHILDREN  
30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Health and Children for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## ENTERPRISE, TRADE AND EMPLOYMENT

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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 for the payment of certain grants under cash-limited schemes.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	17,525	17,099	-
A.2. Travel and Subsistence	1,000	1,143	116
A.3. Incidental Expenses	902	769	17
A.4. Postal and Telecommunications Services	656	630	46
A.5. Office Machinery and Other Office Supplies	2,426	2,376	28
A.6. Office Premises Expenses	1,083	998	190
A.7. Consultancy Services	711	176	6
A.8. Advertising and Publicity	173	135	23
A.9. Competition Authority	1,219	1,032	4
A.10. Office of the Director of Corporate Enforcement	1,815	-	-
A.11. Labour Court	1,376	1,180	38
<b>ENTERPRISE PROMOTION, SCIENCE AND TECHNOLOGY</b>			
B.1. Forfás - Grant for Administration and General Expenses	13,403	12,828	-
B.2. North/South Trade & Business Development Body	5,688	1,569	-
C.1. IDA (Ireland) - Grant for Administration and General Expenses	17,430	17,430	-
C.2. IDA (Ireland) - Grants to Industry	108,480	105,480	-
C.3. IDA (Ireland) - Grant for Building Operations	27,220	27,220	-
D.1. Enterprise Ireland - Grant for Administration and General Expenses	62,502	60,502	-
D.2. Enterprise Ireland - Grants to Industry			
<i>Original</i>	<i>£61,242,000</i>		
<i>Less Supplementary</i>	<i><u>10,942,000</u></i>	50,300	41,230
D.3. Enterprise Ireland - Grant for Capital Expenditure	3,088	3,088	-
E.1. Shannon Free Airport Development Company Limited - Grant for Administration and General Expenses (Industrial Development)	100	-	-
E.2. Shannon Free Airport Development Company Limited - Grants to Industry	7,000	3,253	-
F.1. Science and Technology Development Programme			
<i>Original</i>	<i>£60,267,000</i>		
<i>Less Supplementary</i>	<i><u>25,267,000</u></i>	35,000	27,871

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.2.	Technology Foresight			
	<i>Original</i>	£25,000,000		
	<i>Less Supplementary</i>	<u>20,000,000</u>	5,000	400
I.1.	Monitoring and Evaluation of EU Programmes	798	199	-
J.	National Standards Authority of Ireland - Grant for Administration and General Expenses	3,086	3,236	-
<b>ENTERPRISE COMPETITIVENESS</b>				
G.	County Enterprise Development	24,049	23,319	3
H.1.	Loan Subsidy for Small Business Expansion Scheme - Payments to ICC Bank plc	1,000	901	-
H.2.	EU Support Measures for Small Business			
	<i>Original</i>	£7,918,000		
	<i>Less Supplementary</i>	<u>1,605,000</u>	6,313	4,899
I.2.	INTERREG II - Community Initiative	1,475	1,475	-
<b>LABOUR FORCE DEVELOPMENT</b>				
K.1.	FÁS - Grant for Administration and General Expenses			
	<i>Original</i>	£58,825,000		
	<i>Supplementary</i>	<u>15,607,000</u>	74,432	74,432
K.2.	FÁS - Training for the Employed			
	<i>Original</i>	£26,331,000		
	<i>Supplementary</i>	<u>8,036,000</u>	34,367	34,367
K.3.	FÁS - Training for the Unemployed			
	<i>Original</i>	£54,649,000		
	<i>Supplementary</i>	<u>28,488,000</u>	83,137	83,137
K.4.	FÁS - Grant for Community Employment			
	<i>Original</i>	£310,206,000		
	<i>Supplementary</i>	<u>11,944,000</u>	322,150	318,047
K.5.	FÁS - Capital Expenditure			
	<i>Original</i>	£11,071,000		
	<i>Supplementary</i>	<u>929,000</u>	12,000	12,000
K.6.	FÁS - Grant for Jobstart	2,260	2,000	-
K.7.	FÁS - Workplace	300	200	-
K.8.	Training Networks	4,000	2,989	-
K.9.	Social Economy Programme			
	<i>Original</i>	£10,141,000		
	<i>Less Supplementary</i>	<u>6,791,000</u>	3,350	3,350
K.10.	Employment Opportunities for People with Disabilities			
	<i>Original</i>	£5,000,000		
	<i>Less Supplementary</i>	<u>4,000,000</u>	1,000	873
L.1.	Local Employment Service	11,740	11,375	-

Service		Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
L.2.	Grant to the Irish National Organisation for the Unemployed	35	35	-
M.1.	Support Structures for Employment and Adapt Community Initiatives	160	63	24
M.2.	Employment Community Initiative	165	162	-
M.3.	Adapt Community Initiative	73	73	-
M.4.	Operational Programme for Human Resources Development - Technical Assistance	250	176	-
M.5.	Leonardo Programme	77	77	-
<b>EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS</b>				
N.	Labour Relations Commission - Grant for Administration and General Expenses	1,690	1,692	-
O.	Grants for Trade Union Education and Advisory Services	761	761	-
P.	Trade Union Amalgamations			
	<i>Original</i>	<i>£105,000</i>		
	<i>Supplementary</i>	<i>210,000</i>		
		315	312	-
<b>TRADE, COMPETITION AND MARKET RIGHTS</b>				
Q.	Participation in World Exposition in Hannover - EXPO 2000 (National Lottery Funded)	8,368	5,054	65
<b>COMMERCIAL REGULATION</b>				
R.	Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	2,024	2,170	29
S.	Companies Registration Office - Grant for Administration and General Expenses	4,368	4,432	(50)
<b>HEALTH AND SAFETY</b>				
T.	National Authority for Occupational Safety and Health - Grant for Administration and General Expenses	6,938	7,437	-
<b>OTHER SERVICES</b>				
U.	Research, including Manpower Surveys	210	75	-
V.	DÍON - Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	765	1,015	-
W.	Subscriptions to International Organisations, etc.	6,575	7,442	-
X.1.	Commissions, Committees and Special Inquiries	800	672	5
X.2.	Miscellaneous Payments			
	<i>Original</i>	<i>£250,000</i>		
	<i>Supplementary</i>	<i>292,000</i>		
		542	362	-

	Service	Estimate Provision	Outturn	Closing Accruals
		£'000	£'000	£'000
X.3.	Superannuation and Pensions for Members of the Labour Court, the Restrictive Practices Commission and the Competition Authority	352	245	-
X.4.	Hospitals' Trust Ltd (payments to former employees)			
	<i>Original</i>	<i>Nil</i>		
	<i>Supplementary</i>	<u>3,100,000</u>	<u>2,876</u>	-
	<b>Gross Total</b>			
	<i>Original</i>	£987,121,000		
	<i>Supplementary</i>	<u>1,000</u>	987,122	938,339
	<i>Deduct:-</i>			
Y.	Appropriations in Aid	<u>152,005</u>	<u>145,011</u>	<u>737</u>
	<b>Net Total</b>			
	<i>Original</i>	£835,116,000		
	<i>Supplementary</i>	<u>1,000</u>	<u>835,117</u>	<u>793,328</u>
			<u>793,328</u>	<u>(178)</u>
	<b>SURPLUS TO BE SURRENDERED</b>		<b>£41,789,479</b>	<b>€ 53,061,693</b>

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			793,328
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,540)		
Depreciation	1,789		
Loss on Disposals	<u>151</u>	(600)	
<b>Assets under Development</b>			
Cash Payments		(921)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(781)		
Increase in Stock	<u>(24)</u>	<u>(805)</u>	<u>(2,326)</u>
<b>Direct Expenditure</b>			791,002
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	10,934		
Notional Rents	<u>1,611</u>		<u>12,545</u>
<b>Operating Cost</b>			<u>803,547</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			6,894
<b>Assets under Development (Note 4)</b>			<u>236</u>
			7,130
<b>Current Assets</b>			
Stocks (Note 16)		148	
Prepayments		264	
Accrued Income		746	
Other Debit Balances:			
Imprests Advanced	21		
Department of Equality and Law Reform	27		
Department of Tourism and Trade	20		
Other Debit Balances	629		
Recoupable Expenditure	<u>822</u>	1,519	
PMG Balance and Cash	39,662		
<i>Less</i> Orders Outstanding	<u>(8,915)</u>	<u>30,747</u>	
<b>Total Current Assets</b>		33,424	
<b><i>Less</i> Current Liabilities</b>			
Accrued Expenses		823	
Deferred Income		9	
Due to State (PAYE, PRSI etc)	1,241		
European Union Funds	26,419		
Other Credit Balances	<u>3,403</u>		
		31,063	
Net Liability to the Exchequer (Note 5)		<u>1,203</u>	
<b>Total Current Liabilities</b>		<u>33,098</u>	
<b>Net Current Assets</b>			<u>326</u>
<b>Net Assets</b>			<u>7,456</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	9,041	3,530	12,571
Additions	1,928	847	2,775
Disposals	(275)	(187)	(462)
Gross Assets at 31 December 2000	<u>10,694</u>	<u>4,190</u>	<u>14,884</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	5,139	1,373	6,512
Depreciation for the year	1,395	394	1,789
Depreciation on Disposals	(213)	(98)	(311)
Cumulative Depreciation at 31 December 2000	<u>6,321</u>	<u>1,669</u>	<u>7,990</u>
<b>Net Assets at 31 December 2000</b>	<u>4,373</u>	<u>2,521</u>	<u>6,894</u>

### 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In-house Computer Applications
	£'000
Amounts brought forward at 1 January 2000	45
Cash Payments for the Year	921
Transferred to Asset Register	(730)
<b>Amounts carried forward at 31 December 2000</b>	<u>236</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 2000

	£'000	£'000
Surplus to be surrendered		41,789
Less Exchequer Grant Undrawn		<u>(40,586)</u>
Net Liability to the Exchequer		<u>1,203</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	30,747	
Debit Balances: Suspense	<u>1,519</u>	32,266
<b>Less: Creditors</b>		
Due to State	(1,241)	
Credit Balances: Suspense	<u>(29,822)</u>	<u>(31,063)</u>
		<u>1,203</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated £	Realised £
IDA Ireland - Administration Refunds	-	264,000
IDA Ireland Income from Disposal of Property	8,000,000	13,950,000
IDA Ireland Grant Refunds	-	2,482,000
Enterprise Ireland - Sale of Investment and Grant Refunds	12,888,000	86,863,461
FÁS - Refund from sale of Assets 1998	-	53,692
Forfás - Administration Refunds	-	<u>271,917</u>
	<u>20,888,000</u>	<u>103,885,070</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
A.7.	535	The savings arose due to fewer than anticipated consultancy projects being undertaken in the year in question.
A.10.	1,815	It was not possible to establish the Office of the Director of Corporate Enforcement in 2000 as the Bill to effect its establishment, which was published in June of that year, was still not enacted at the end of 2000. Hence there was no expenditure on the subhead.

Subhead	Less/(More) Than Provided £'000	Explanation
B.2.	4,119	The year 2000 was the first full year of operation of InterTrade Ireland, the North/South Trade and Business Development Body. Its business programmes/agenda during the year were interrupted by the suspension of the institutions established under the Good Friday Agreement. This led to a significant saving in estimated expenditure.
D.2.	9,070	There was a slower than anticipated drawdown of grants by Enterprise Ireland client companies. In addition, very little expenditure was incurred under the Community Enterprise Centre Programme due to the capital nature of the projects involved which require a certain lead-in time between approval and drawdown of grant assistance.
E.1.	100	This provision was not required by Shannon Development in 2000 as income generated from own resources covered all the administration expenditure of the Company on industrial development.
E.2.	3,747	Savings were due to a number of companies not claiming grants as anticipated and delays in start ups etc.
F.1.	7,129	The new programme of RDTI schemes under the NDP 2000-2006 could not commence until well into 2000 pending EU Commission approval of the Productive Sector OP which was not finalised until late in the year.
F.2.	4,600	The 2000 estimates were finalised while proposals for the establishment of the Technology Foresight Fund and the Science Foundation were being developed. These estimates were based on a full year's activity including costs of grants. The first payments of grants to recipients will commence in Spring 2001.
H.1.	99	ICC Bank, the agency for this measure, overestimated the degree of subsidy required in the year in question.
H.2.	1,414	This sub-head refers to two items (i) the small business operational programme (saving £183,000) with the variation due to payments being held over until 2001, until all conditions were complied with (ii) Exchequer fund for 2000 (saving £1,231,000) - variation due to the deadline for the programme (end of 2000) preventing full uptake of fund.
I.1.	599	£219,000 of the allocation for administration of the Industry Evaluation Unit was unspent because the Unit was wound down during the year due to the closure of the 1994-1999 EU Operational Programme. Also, there was no capital expenditure on IT systems for which £380,000 had been allocated.
J.	(150)	An additional grant of £150,000 was required by the NSAI in 2000 to meet non-pay costs. This resulted from a cashflow deficit due to delays in the billing and debt collection process associated with the implementation of an IT system.
K.6.	260	The uptake on this programme was lower than anticipated due to a buoyant job situation. The programme is being wound down and the greatly reduced allocation for 2001 reflects this.
K.7.	100	The average participation level on the programme was below the budgeted level due to the unprecedented level of job growth.
K.8.	1,011	The maximisation of the ESF funding meant that savings were achieved on the Exchequer contribution to the Programme.
K.10.	127	The under-spend on this subhead was due to a delay in the mainstreaming of the NRB's employment and training services into FAS, and a later than anticipated start-up of the new Supported Employment Programme for People with Disabilities.
M.1.	97	The Department supplies matching funding for the Technical Support Units. The late receipt of ESF monies delays the drawdown from this subhead.
M.4.	74	Savings arose from the closure of the ESF Evaluation Unit with several staff leaving before the fixed closing date of 30 June 2000. Also phase II of the Management Information System was not fully completed because of delays in implementing the central Community Support Framework Computer System.
Q.	3,314	The underspend on this subhead was primarily due to substantial savings being achieved in relation to operational costs, the cultural programme and the carry over of certain Expo 2000 related expenditure to 2001.

Subhead	Less/(More) Than Provided  £'000	Explanation
R.	(146)	As part of the Government's anti-inflation package, the Director of Consumer Affairs was given additional resources in 2000.
T.	(499)	The overspend resulted mainly from expenditure which arose due to an underprovision in the original estimate for staff pay costs and overhead costs associated with the recruitment of new staff.
U.	135	A number of major projects did not progress as quickly as anticipated (these projects will be completed in 2001).
V.	(250)	The increase in the allocation was due to currency exposure arising from the adverse effects of changes in the Euro/Sterling exchange rate.
W.	(867)	The Government decided that Ireland should become a foundation supporter in the establishment of the Advisory Centre on WTO Law in December 1999. This involved a once-off cost to the Department of US\$1M (IR£980,000), which was not provided in the original estimate and was paid December 2000.
X.1.	128	This subhead provides funding for various Committees set up under the Department's authority. The savings were attributable to costs being less than anticipated in one inquiry and a review group.
X.2.	180	This subhead provides for legal expenses to be incurred by the Department – in the event requirements were less than forecast for the Competition Authority and the Register of Friendly Societies.
X.3.	107	The saving arose due to over provision for unforeseen death gratuities and retirements due to illness.
X.4.	224	This subhead permits payments to certain former employees of Irish Hospitals Trust (1940) Limited. The number of fully completed applications received in 2000 was less than envisaged.

## 8. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1 Receipts under the Trademarks Act, 1963 and Patents Act, 1964	5,320,000	5,481,730
2 Office of the Director of Consumer Affairs	650,000	844,141
3 Companies Registration Office	6,000,000	7,884,568
4 Occasional Trading Licences	11,000	12,610
5 Fees in respect of the supervision of Insurance undertakings	1,100,000	1,367,000
6 Registry of Friendly Societies	250,000	675,843
7 Competition Authority Notifications	7,000	3,282
8 Merger Notifications	250,000	409,000
9 Receipts from the Social Insurance Fund under the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	185,000	179,262
10 Receipts from Work Permit Fees	600,000	2,230,306
11 Employment Agency Licences	150,000	200,702
12 FÁS Pension Contribution	400,000	478,240
13 County Enterprise Boards	-	75,451
14 Exports Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	5,000	1,523
15 Interconnectivity Project - Disposal of Capacity	17,000,000	5,023,193
16 Training Fund	120,000,000	120,000,000
17 Miscellaneous	<u>77,000</u>	<u>143,859</u>
<b>Total</b>	<u>152,005,000</u>	<u>145,010,710</u>

## Explanation of Variations

2. The principal reason for the surplus was that the number of applications for credit and mortgage intermediary authorisations was higher than estimated.
3. The excess of income over the estimate can be attributed to the enhanced enforcement regime, which has resulted in an increase in the flow of documents being filed, and to the general increase in the level of business activity.
4. The number of applications applied for in any year is outside the control of the Department.
5. The insurance fees for 2000 amounted to some £267,000 more than the original estimate. This resulted from the large increase in the number of applications to set up new head office Insurance companies and the extremely strong growth in the gross premium of companies, upon which supervisory fees are based.
6. Agreement was reached with the Irish League of Credit Unions regarding the issue of fees in July 2000. As a result fees for 1998 and 1999 were also agreed to be paid for the Credit Unions, resulting in the substantial variation.
7. There was a lower than anticipated level of notifications to the Authority in 2000.
8. During 2000 increased numbers of merger notifications were received and processed by the Department due to the continued buoyancy in the economy and the consolidation trends in business.
10. The additional income was due to a much greater than expected volume of applications for work permits to employ non EEA nationals. Over three times as many work permits were issued in 2000 as in 1999.
11. The number of applications received was higher than anticipated given the buoyancy in the employment agency market and consequent increase in the number of employment agencies.
12. The excess receipts arise in respect of staff transferred to FÁS from the National Rehabilitation Board.

13. A total of £75,451 was returned to the Department in respect of grants paid to promoters in previous years and where the promoters had subsequently ceased trading.
15. Receipts from this source are due to the sale of broadband interconnectivity capacity to telecommunications companies by IDA Ireland. The amount of monies received depends on the availability and uptake of capacity by participants and prevailing market conditions.
17. It is difficult to accurately predict receipts under this heading.

## 9. COMMITMENTS

	£
(A) Procurement	341,713
(B) Grants	13,640,282

## 10. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	296,326	65	24	11,250
Overtime and Delegates Allowance	899,802	679	57	16,061
Miscellaneous	<u>100,624</u>	147	3	34,546
Total extra remuneration	<u>1,296,752</u>		84	

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 £1,354,000 was included in the Estimate for 2001.

A total of £53,119 was spent on merit awards, of which £23,300 was awarded to 37 individual officers and 2 Group awards were made amounting to a total of £1,690. Included in the total for merit awards, the balance of the 1999 Millennium Celebrations cost £12,014. A staff function was hosted in 2000 that cost £16,356 and a contribution of £2,317 was received from the Department of Tourism Sport and Recreation who shared the expense.

A sum of £129,638 was received from the Change Management Fund subhead P. of the Vote of the Office of the Minister for Finance.

A sum of £773,182 was received from the Information Society Fund, subhead S., of the Vote of the Office of the Minister for Finance.

There was a payment of £7,500 to an ex-member of staff in respect of a legal settlement from subhead X.2.

A sum of £57,232 in respect of salaries of one staff member on loan to the European Commission without repayment and two staff members on loan to the Department of the Taoiseach.

## 12. EU FUNDING

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 2000 as shown below:

	ESF	ERDF	Other	Total
	£	£	£	£
NAOSH	-	-	55,000	55,000
SFADCo	1,217,527	2,443,002	889,365	4,549,894
Enterprise Ireland	8,902,038	42,750,331	18,300,000	69,952,369
IDA Ireland	1,175,729	2,465,889	-	3,641,618
FÁS	40,698,089	-	1,088,560	41,786,649
County Enterprise Boards	<u>75</u>	<u>75</u>	=	<u>150</u>
<b>Total</b>	<u>51,993,458</u>	<u>47,659,297</u>	<u>20,332,925</u>	<u>119,985,680</u>

The outturns shown for Subheads C.2., C.3., D.1., D.2., E.2., F., G., H.2., I.1., I.2., and K.5., include 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 2000 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Expenditure in 2000 Appointment	Cumulative Expenditure to 31/12/2000	
		£	£
DÍON - Committee on Welfare Services Abroad	1984	11,795	216,766
Credit Union Advisory Committee**	1967	994	32,550
Joint Labour Committees*	1946	65,209	229,491
Competition and Mergers Review Group	1996	34,501	174,109
Company Law Inquiries - General	1994	9,883	46,161
Company Law Inquiries - Bula	1997	-	204,441
Company Law Inquiries - Faxhill Homes	1998	35,137	170,964
Company Law Inquiries - Clonmannon Retirement Village	1994	169,400	169,400
Company Law Inquiries - Irish Intercontinental Bank Ltd	1998	87,689	87,689
Company Law Compliance and Enforcement	1998	-	9,483
Company Law Review Group	2000	9,596	9,596
Teleworking Advisory Council	1998	17,108	53,159
Motor Insurance Advisory Group	1998	7,051	23,435
Personal Injuries Tribunal***	1996	40,036	55,451
Review Group on Public Safety	1999	41,999	41,999
Review Group on Auditing	1999	39,684	39,684
Independent Commission on Beef Pricing	2000	<u>102,144</u>	<u>102,144</u>
<b>Total</b>		<u>672,226</u>	<u>1,666,540</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.

**14. 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 2000	Total to 31 December 2000
	£	£
Received by Minister for Enterprise, Trade and Employment <sup>1</sup>	11,448,396	2,252,058,039
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	11,448,396	2,252,058,063

## Note:

1. An additional £1,249,190 was paid to the Department in error by Revenue. This was returned to Revenue shortly afterwards.

**15. NATIONAL LOTTERY FUNDING**

The following subhead was entirely funded from the National Lottery:

	Provision	Outturn
	£	£
Subhead Q.2. Participation in World Exposition in Hannover - EXPO 2000	8,368,000	5,053,660

**16. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	50
Forms/Leaflets	75
IT Consumables	21
Cleaning Materials	<u>2</u>
	<u>148</u>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	564
Superannuation	237
Withholding Tax	436
VAT on Intra EU Acquisitions	<u>4</u>
	<u>1,241</u>



## TOURISM, SPORT AND RECREATION

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Tourism, Sport and Recreation, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	3,128	2,861	-
A.2. Travel and Subsistence	180	169	21
A.3. Incidental Expenses	263	127	8
A.4. Postal and Telecommunications Services	216	179	6
A.5. Office Machinery and Other Office Supplies	232	241	(8)
A.6. Office Premises Expenses	191	77	5
A.7. Consultancy Services	217	152	4
A.8. Advertising and Publicity	70	45	10
<b>TOURISM SERVICES</b>			
B.1. Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	29,632	29,062	-
<i>Original</i>	<i>£23,632,000</i>		
<i>Supplementary</i>	<i>6,000,000</i>		
B.2. Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	5,799	3,299	-
B.3. Grant for North-South Tourism Marketing Company			
<i>Original</i>	<i>£6,000,000</i>		
<i>Less Supplementary</i>	<i>5,999,000</i>	1	-
B.4. Special Tourism Marketing Initiatives	2,050	2,050	-
B.5. Shannon Free Airport Development Company Limited Administration and General Expenses (Tourism Development) (Grant-in-Aid)	842	842	-
B.6. Shannon Free Airport Development Company Limited Grant for Special Development Works	1,572	72	-
B.7. Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd) - Grant for General Administration Expenses and Training	15,082	15,082	-
B.8. Loan Subsidy for Small Business Expansion Scheme (Tourism) - Payments to ICC Bank plc.	390	353	26
B.9. EU Support Measures for Small Business (Tourism)	826	761	-
B.10. Payment to Overseas Tourism Marketing Initiative (Grant-in-Aid)	3,968	3,666	-
B.11. Tourism Marketing Fund (Grant-in-Aid)	14,459	14,459	-
B.12. Tourism Product Development (Grant-in-Aid)	15,220	-	-

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>SPORTS AND RECREATION SERVICES</b>				
C.2.	Grants for the Provision of Recreational Facilities (National Lottery Funded)	15,200	12,309	-
C.3.	Croke Park Development (Grant to the GAA) (National Lottery Funded)	6,000	6,000	-
C.4.	Grant for 50 Metre Swimming Pool	4,690	1,559	-
C.5.	Grants for the Provision and Renovation of Swimming Pools	15,180	5,793	-
C.6.	Irish Sports Council - Administration and General Expenses (Grant-in-Aid)	883	883	-
C.7.	Irish Sports Council (Grant-in-Aid) (National Lottery Funded)	9,525	9,525	-
<b>OTHER SERVICES</b>				
D.1.	Local Development / Social Inclusion Measures	34,930	22,825	3
D.2.	Urban Initiative	7,929	6,634	-
D.3.	Programme for Peace and Reconciliation	9,834	10,834	-
D.4.	Drugs Initiative	14,000	9,164	1
D.5.	Special Olympics World Summer Games - Grant for implementation of bid	<u>447</u>	<u>447</u>	-
<b>Gross Total</b>				
	<i>Original</i>	<i>£212,955,000</i>		
	<i>Supplementary</i>	<i>1,000</i>	212,956	159,470
	<i>Deduct:-</i>			76
E.	Appropriations in Aid	<u>17,878</u>	<u>15,142</u>	<u>0</u>
<b>Net Total</b>				
	<i>Original</i>	<i>£195,077,000</i>		
	<i>Supplementary</i>	<i>1,000</i>	<u>195,078</u>	<u>144,328</u>
				<u>76</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£50,749,282</b>	<b>€ 64,438,296</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			144,328
<b>Changes in Capital Assets</b>			
Purchases Cash	(143)		
Depreciation	<u>123</u>		
Loss on Disposals	<u>4</u>	(16)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(49)		
Decrease in Stock	<u>9</u>	(40)	(56)
<b>Direct Expenditure</b>			144,272
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	288		
Notional Rents	<u>693</u>		<u>981</u>
<b>Operating Cost</b>			<u>145,253</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			326
<b>Current Assets</b>			
Stocks (Note 13)		11	
Prepayments		18	
Other Debit Balances :			
Tourism Operational Programme	395		
Other Suspense Balances	<u>121</u>	516	
PMG Balance and Cash	3,882		
Less Orders Outstanding	<u>(4,013)</u>	<u>(131)</u>	
<b>Total Current Assets</b>		414	
<b>Less Current Liabilities</b>			
Accrued Expenses		94	
Other Credit Balances:			
General Suspense	144		
Due to State (Note 14)	<u>113</u>	257	
Net Liability to the Exchequer (Note 4)		<u>128</u>	
<b>Total Current Liabilities</b>		<u>479</u>	
<b>Net Current Liabilities</b>			<u>(65)</u>
<b>Net Assets</b>			<u>261</u>

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	566	344	910
Additions	110	33	143
Disposals	(29)	=	(29)
Gross Assets at 31 December 2000	<u>647</u>	<u>377</u>	<u>1,024</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	356	244	600
Depreciation for the year	102	21	123
Depreciation on Disposals	(25)	=	(25)
Cumulative Depreciation at 31 December 2000	<u>433</u>	<u>265</u>	<u>698</u>
<b>Net Assets at 31 December 2000</b>	<u>214</u>	<u>112</u>	<u>326</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 2000

	£'000	£'000
Surplus to be surrendered		50,749
Less Exchequer Grant Undrawn		(50,621)
Net Liability to the Exchequer		<u>128</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		516
<b>Less: Creditors</b>		
Net PMG position and cash	(131)	
Due to State	(113)	
Credit Balances: Suspense	(144)	(388)
		<u>128</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.2.	11	Certain costs incurred were not invoiced in time for payment before the end of the year.
A.3.	136	Expenditure on incidental expenses were less than expected, particularly in the case of Training and Development where costs were borne centrally in a number of instances
A.4.	37	Savings arose largely due to savings in postal expenditure as a result of increased use of electronic transmissions.
A.6.	114	Cost of refurbishment works were less than anticipated.
A.7.	65	Cost of consultancy assignments were less than anticipated.
A.8.	25	Expenditure on advertising fell below budget.
B.1.	570	Drawdown of grants by tourism projects promoters under EU INTERREG Programmes were slower than expected.
B.2.	2,500	Savings arose as a result of planned Bord Fáilte expenditure on certain grant approved capital developments being lower than expected due to slower than anticipated progress on individual projects.
B.6.	1,500	Planned expenditure by Shannon Development on certain capital projects was lower than expected due to slower than anticipated progress on individual projects.
B.8.	37	Expenditure was less than expected due to the pace of drawdowns by the administering bank.
B.9.	65	There were lower than anticipated claims for the subsidy.
B.10.	302	Savings arose as a result of an early season prudent approach by the OTMI Board to anticipated exchange rate fluctuations in two main markets (US and Britain).
B.12.	15,220	New Regional Operational Programmes were not approved until December 2000 with the result that the Tourism Product Scheme could not commence until 2001.
C.2.	2,891	The rate of progress on construction projects in 2000 was slower than had been anticipated due to delays such as those in obtaining planning permission and, in particular, in getting registered contractors to undertake small projects.
C.4.	3,131	Rate of construction on the pool was slower than anticipated by promoters.
C.5.	9,387	The savings arose as the early stages of planning by the relevant local authorities took longer than anticipated.
D.1.	12,105	Year 2000 was the transition year between the Operational Programme for Local Urban and Rural Development 1994-1999 and the new Social Inclusion Measures under the NDP, giving rise to substantial savings under the new measures.
D.2.	1,295	There was no expenditure under the Urban II Programme which was being developed during 2000.
D.3.	(1000)	The overspend was necessary to meet additional funding requirements in 2000 of approved projects under the Programme.
D.4.	4,836	Additional funding had been provided in anticipation of new updated Local Drugs Task Force Action Plans being developed and approved in early 2000. However, development of the plans was not completed until late 2000. Additionally, as the National Advisory Committee on Drugs only became operational in September 2000, no funding was drawn down in respect of anticipated research in 2000.

## 6. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from European Social Fund	17,878,000	15,017,847
2. Miscellaneous Receipts	=	<u>124,424</u>
<b>Total</b>	<u>17,878,000</u>	<u>15,142,271</u>

### Explanation of Variations

1. The shortfall arose mainly because of timing factors surrounding the submission and processing of claims to the EU.
2. It is difficult to accurately predict miscellaneous receipts.

## 7. COMMITMENTS

As at 31 December 2000, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

	£
(A) Procurement	83,361
(B) Grants	62,497,675

## 8. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	45,727	31	3	9,709
Overtime and extra attendance	<u>31,280</u>	36	-	-
Total extra remuneration	<u>77,007</u>		3	

Note:

Certain individuals received extra remuneration in more than one category.

## 9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £225,000 is included in the Estimates for 2001.

Awards totalling £5,200 were made to staff under the scheme for the recognition of exceptional performance (i.e. 10 individual awards ranging from £300 to £800)

## 10. EU FUNDING

The outturn shown under subheads B.1., B.2., B.7., B.9., B.10. D.1., D.2. and D.3. includes payment in respect of activities co-financed from the European Union.

In addition to the grants-in-aid issued from the Vote, the following bodies under the aegis of the Department of Tourism, Sport and Recreation received EU funding in 2000:

	£	
1. CERT	3,524,000	(ESF)
2. BFE	17,750,000	(ERDF)
3. SFADCo	3,822,000	(ERDF)
4. ADM	3,464,175	(ESF)

## 11. MISCELLANEOUS ACCOUNTS

### Payment to Overseas Tourism Marketing Initiative (Grant-in-Aid) Account. Account of the Receipts and Payments in the year ended 31 December 2000

	£
<b>Receipts</b>	
Grant-in-Aid (Subhead B.10)	3,666,356
<b>Expenditure</b>	
Overseas Tourism Marketing Initiative (OTMI) <sup>1</sup>	(3,666,356)
Balance on 31 December 2000	nil

**Note:**

1. Project Management Services for the OTMI in 2000 were provided by Bord Fáilte Éireann. In addition to the £3,666,356, the 2000 OTMI campaign was funded by contributions of £1,745,572 from the commercial sector. Actual expenditure for the period ending 31 December 2000 amounted to £6,457,995.

### Analysis of Total Expenditure under the Overseas Tourism Marketing Initiative (Managed by Bord Fáilte Éireann)

	£
Consumer Advertising	5,552,058
Servicing of Enquiries	679,108
Research	100,841
Central Administration	<u>125,988</u>
Total	<u>6,457,995</u>

## 12. NATIONAL LOTTERY FUNDING

### National Lottery Voted Funds - Payments in the year ended 31 December 2000

	£
<b>Payments</b>	
Grants for the Provision Recreational Facilities (subhead C.2)	12,309,162
Grant to GAA for Croke Park Development (subhead C.3)	6,000,000
Irish Sports Council (Grant-in-Aid) (subhead C.7)	<u>9,525,000</u>
<b>Total</b>	<u>27,834,162</u>

## Grants for the provision of sports and recreational facilities (C.2.)

Organisation	Area	Amount £
3 <sup>rd</sup> Carlow Borris Scouts	Carlow	1,885
Ardattin Community Development Association	Carlow	10,000
Ballinabranna Gaa Club	Carlow	500
Carlow Boxing Club	Carlow	3,000
County Carlow RFC	Carlow	10,000
Hacketstown Scout Group	Carlow	175
Mount Leinster Rangers GAA	Carlow	9,750
St. Patrick Boys AFC	Carlow	28,500
Belturbet Row Boat Club	Cavan	4,000
Cavan Amateur Boxing Club	Cavan	1,000
Corlough GAA Club	Cavan	30,000
Drumcor Community Council	Cavan	10,000
Drumgoon GAA Club	Cavan	300
Kingscourt Community Centre	Cavan	1,500
Kingscourt Harps AFC	Cavan	9,000
Ballyea GAA Club	Clare	500
Ballyvoughan Community Field	Clare	26,000
Bodyke GAA Club	Clare	11,025
Corofin North Clare Show Society	Clare	1,897
Ennistymon Recreation and Leisure Centre	Clare	10,000
Kilfenora Heritage and Sports Centre	Clare	8,000
Kilmaley Sport and Leisure Complex	Clare	30,603
Kilrush Youth Centre	Clare	3,640
Naomh Eoin GAA Club	Clare	8,000
Park Rangers AFC	Clare	10,000
Shannon Gaels GAA Club	Clare	4,400
Sixmilebridge GAA Club	Clare	34,500
St. Michael's Community Centre	Clare	10,000
Tubber GAA Club	Clare	250
23 <sup>rd</sup> Cork Scout Group	Cork	3,245
44 <sup>th</sup> 52 <sup>nd</sup> Mallow Scouts	Cork	1,920
45/62 CBSI Blarney Scouts	Cork	1,540
Aghada GAA Club	Cork	750
Ballindangan Youth Club	Cork	590
Ballinlough Pitch and Putt Club	Cork	10,000
Ballinlough Tennis Club	Cork	10,000
Ballinora GAA Club	Cork	3,126

Organisation	Area	Amount £
Ballycotton Community Hall	Cork	500
Ballydesmond GAA Club	Cork	15,000
Ballyvolane and Dublin Hill Centre	Cork	14,000
Banteer Community Sportsfield	Cork	2,330
Bantry Blues GAA Club	Cork	3,855
Bantry Rowing Club	Cork	8,000
Beara Sports Hall	Cork	8,000
Belgooly GAA Club	Cork	500
Bishopstown Boxing Club	Cork	273
Blackpool Community Co-op	Cork	42,188
Blackrock GAA Club	Cork	2,437
Blackwater Sub Aqua Club	Cork	5,000
Boherbue GAA Club	Cork	500
Caheragh GAA Club	Cork	1,250
Carrig na bhFear Community Council	Cork	1,222
Castlemagner GAA Club	Cork	11,813
Charleville Lawn Tennis Club	Cork	28,500
Clogheen Kerrypike Community Association	Cork	1,000
Cobh Pirates RFC	Cork	2,893
College Corinthians AFC	Cork	25,000
Cork City Division GAA	Cork	500
Cork Institute of Technology	Cork	285,000
Courseys Community Development	Cork	10,526
Crosshaven AFC	Cork	27,563
Crosshaven RFC	Cork	22,375
Crosshaven Youth and Sport Club	Cork	7,933
Donoughmore Basketball Club	Cork	157
Douglas Gymnastics Club	Cork	2,000
Douglas Hall AFC	Cork	23,750
Douglas Lawn Tennis Club	Cork	10,540
Douglas Pitch and Putt Club	Cork	10,000
Dunmanway Pitch and Putt Club	Cork	1,195
Eire Og GAA Club	Cork	2,000
ESB Pitch and Putt Club	Cork	10,000
Freemount GAA Club	Cork	20,000
Garnish GAA Club	Cork	2,507
Glanmire GAA Club	Cork	8,000
Grattan United FC	Cork	987

Organisation	Area	Amount £
Iona Basketball Club	Cork	3,000
Irish Girl Guides (S.W. Region)	Cork	8,385
Kilcrohane Development Association	Cork	10,000
Kildorrey GAA Club	Cork	20,000
Kilshannig Pitch and Putt Club	Cork	200
Kiskeam GAA Club	Cork	15,000
Lough Rovers GAA Club	Cork	500
Macroom Soccer Club	Cork	10,000
Mayfield East Community Association	Cork	10,000
Maymount Celtic AFC	Cork	2,000
Midleton Climbing Wall	Cork	3,000
Mitchelstown Handball Club	Cork	2,500
Moyross Rowing Club	Cork	500
Munster FA	Cork	131,288
Muskerry RFC	Cork	10,445
Newcestown Parish Development Association	Cork	9,500
Newcestown GAA Club	Cork	15,000
North Presentation Women's Group	Cork	571
Olympic Karate Club	Cork	500
Passage Soccer Club	Cork	1,000
Passage West GAA Club	Cork	20,000
Rathluirc GAA Club	Cork	15,750
Ringmahon Rangers AFC	Cork	1,250
Rochestown College	Cork	20,000
Rylane Boxing Club	Cork	2,279
Sarsfields GAA Club	Cork	2,500
Scoil Naomh Eoin Aspal	Cork	1,000
Shamrock GAA Club	Cork	10,000
Skibbereen Dynamos FC	Cork	30,000
St. John's Scout Unit	Cork	4,384
St. Finbarr's Pipe Band	Cork	5,000
St. Paul's Youth Club	Cork	11,400
The Ridge Project (St. Vincent's)	Cork	404,775
Togher Athletic Club	Cork	3,070
Tullylease Community Council	Cork	33,250
Union Hall Development Association	Cork	500
Valley Rovers GAA Club	Cork	19,000
Village United FC	Cork	2,875

Organisation	Area	Amount £
Youghal United AFC	Cork	500
Ardara GAA Club	Donegal	1,000
Bonagee United FC	Donegal	39,722
Bruckless Community Centre	Donegal	7,000
Buncrana Community Leisure Centre	Donegal	538
Burt GAA Club	Donegal	1,000
Cappry Rovers AFC	Donegal	10,000
Conmal Church Sports Club	Donegal	7,944
Conway Arsenal FC	Donegal	250
Curragh Athletic FC	Donegal	20,000
Donaghmore GAA Club	Donegal	928
Donegal County Board GAA	Donegal	118,750
Donegal/Derry/Tyrone Stock Rod	Donegal	3,000
Dunlewey Celtic FC	Donegal	2,326
Fanad United FC	Donegal	5,000
Fanavolty Community Hall	Donegal	15,000
Gartan Outdoor Education Centre	Donegal	100,000
Glenswilly GAA Club	Donegal	25,000
Greencastle Sports and Leisure	Donegal	250
Inishowen Riding for Disabled	Donegal	30,000
Inver Community Development Co-op	Donegal	75,000
Keadue Rovers FC	Donegal	247
Killea Football Club	Donegal	44,460
Letterkenny Boxing Club	Donegal	20,000
Letterkenny Tennis Centre	Donegal	50,000
Lifford Athletic Club	Donegal	886
Lifford Rifle Association	Donegal	1,161
Naomh Padraig GAA Club	Donegal	10,922
Pettigo GAA Club	Donegal	15,000
Portsalon Golf Club	Donegal	25,000
Quigley's Point Community Centre	Donegal	5,000
Ramelton Community Centre	Donegal	20,000
Riding for Disabled Ireland	Donegal	5,000
Robert Emmet's GAA Club	Donegal	19,000
Royal and Prior Comprehensive School	Donegal	5,000
Swilly Rovers FC	Donegal	30,000
Termon GAA Club	Donegal	30,000
13 <sup>th</sup> Dublin Rathfarnham Scouts	Dublin	3,685

Organisation	Area	Amount £
Ards AFC	Dublin	5,000
Aughrim Street Parish Centre	Dublin	177,088
Aughrim Street Scout Unit	Dublin	4,750
Balbriggan Combined Clubs	Dublin	41,575
Baldoyle Boxing Club	Dublin	1,000
Ballymun Comprehensive School	Dublin	3,000
Ballyroan indoor Bowls Club	Dublin	700
Bay City Amateur Boxing Club	Dublin	1,000
Bohemian FC	Dublin	142,500
Cabinteely Youth Project	Dublin	2,500
Cambridge Boys FC	Dublin	2,500
Clondalkin Youth Band	Dublin	29,698
Co Dublin VEC	Dublin	19,000
Colaiste Íde Sports Complex	Dublin	10,000
Columban Youth Project	Dublin	1,310
Crumlin Community Youth Band	Dublin	10,410
Curragh Sub Aqua Club	Dublin	575
Dalkey Judo Club	Dublin	4,000
Darndale Parish Hall	Dublin	1,000
Drumcondra Schoolboys FC	Dublin	3,000
East Wall Boxing Club	Dublin	439
East Wall Wharf United	Dublin	250
Erin's Isle Pitch and Putt Club	Dublin	4,552
Erin's Isle GAA Club	Dublin	14,088
Fettercairn Youth Horse Project	Dublin	1,000
Fingallians GAA Club	Dublin	3,750
Glenageary Lawn Tennis Club	Dublin	500
Golden Cobra Boxing Club	Dublin	2,000
Irish Basketball Association	Dublin	80,000
Irish Mountaineering Club	Dublin	397
Jobstown Community Centre	Dublin	5,000
Killinarden Youth Forum	Dublin	33,300
Kimmage Manor Active Retirement Club	Dublin	398
Lourdes Celtic FC	Dublin	35,000
Lucan Boxing Club	Dublin	494
Naomh Barrog GAA Club	Dublin	104,500
Naomh Fhionnbarra GAA Club	Dublin	7,500
National Boxing Stadium	Dublin	1,235,000

Organisation	Area	Amount £
Parent's Alone Resource	Dublin	500
Perrystown Manor Estate	Dublin	4,458
Priorswood Boys FC	Dublin	3,874
Ronanstown Youth Service	Dublin	6,000
School and TCB Community Project	Dublin	1,068
Shandon Pitch and Putt Club	Dublin	8,000
Shankill Bowling Club	Dublin	20,000
Shelbourne FC	Dublin	291,711
Sherriff Youth Club	Dublin	12,668
St. Aidan's Handball Club	Dublin	500
St. Columbas Day Care Centre	Dublin	9,000
St. Kevin's Boys Club	Dublin	161,500
St. Margaret's GAA Club	Dublin	14,250
St. Saviours Boxing Club	Dublin	380
St. Teresa's Gardens FC	Dublin	350
St. Vincent's Judo Club	Dublin	4,000
St. Vincent's Water Polo Club	Dublin	1,500
Swords Celtic FC	Dublin	7,000
Tallaght Athletic Club	Dublin	53,720
Tallaght Festival Band	Dublin	10,000
Trinity Gaels GAA Club	Dublin	10,000
West Dublin Athletic Club	Dublin	9,376
West Finglas Boxing Club	Dublin	2,500
Portmarnock Amateur Boxing Club	Dublin	1,000
21 <sup>st</sup> Galway Scouts	Galway	5,000
Ballinakill Field Development Community	Galway	5,000
Castleblakeney Development Association	Galway	21,000
Coiste Sport Inis Oirr	Galway	5,000
Cortoon Hall Community	Galway	13,646
Galway Bay Disabled Sailing Club	Galway	10,000
Galway Boxing Club	Galway	95,000
Galway Corinthians RFC	Galway	20,000
Galway Judo Club	Galway	11,040
Glen Celtic FC	Galway	15,000
Glinsk GAA Club	Galway	15,000
Gort GAA Club	Galway	47,500
Kilconnell Development Association	Galway	7,000
Kilkerrin Community Development	Galway	13,000

Organisation	Area	Amount £
Killalaghton Community Group	Galway	4,000
Liam Mellows Pipe Band	Galway	2,500
Loughrea Athletic Club	Galway	457
Mervue United FC	Galway	334,930
Mountbellew/Moylough GAA Club	Galway	30,400
Moylough/Mount Bellew Community Games	Galway	1,000
Pearse Stadium	Galway	114,441
Petersburg Outdoor Education Centre	Galway	5,000
Renmore GAA Club	Galway	14,400
St. Mary's GAA Club	Galway	30,000
St. Patrick's Band	Galway	9,000
Tuam RFC	Galway	8,304
Tuam Stars GAA Club	Galway	11,534
Tuam Travellers Education Development	Galway	300
An Ríocht Athletic Club	Kerry	52,797
Annascaul GAA Club	Kerry	10,000
Ballyheigue Community Centre	Kerry	8,000
Ballyheigue GAA Club	Kerry	5,000
Ballymacelligot GAA Club	Kerry	1,454
Callinafercy Pier Rowing Club	Kerry	10,000
Cappanalea Outdoor Education Centre	Kerry	21,945
Castlegregory GAA Club	Kerry	14,608
Cromane GAA Club	Kerry	20,000
Duagh Community Co-op Ltd.	Kerry	30,000
Fossa Community Hall	Kerry	500
Glenbeigh Handball Club	Kerry	9,000
Kenmare Amateur Boxing Club	Kerry	1,000
Kenmare Community Centre	Kerry	531
Kenmare GAA Club	Kerry	2,745
Kerry District Soccer League	Kerry	1,250
Kilgarvan GAA Club	Kerry	8,476
Kilmoyley GAA Club	Kerry	15,000
Knocknagoshel GAA Club	Kerry	1,000
Laune Rangers GAA Club	Kerry	10,000
Listry GAA Club	Kerry	10,000
Lyreacrompane Community Development	Kerry	20,000
Moyvane GAA Club	Kerry	4,000
Mulcross Rowing Club	Kerry	23,600

Organisation	Area	Amount £
Skellig Rangers GAA Club	Kerry	10,000
Tralee Swimming Club	Kerry	973
Waterville GAA Club	Kerry	10,000
4 <sup>th</sup> Kildare Scout Unit	Kildare	6,000
9 <sup>th</sup> Kildare Scouts	Kildare	19,000
Athy Community Sports Project	Kildare	14,264
Ballymore-Eustace GAA Club	Kildare	19,000
Ballyoulster United AFC	Kildare	95,000
Caragh Community Sports Club	Kildare	1,973
Carbury GAA Club	Kildare	25,000
Clane GAA Club	Kildare	75,548
Ellistown GAA Club	Kildare	200
Kilcock GAA Club	Kildare	285,000
Kilcock Tigers Basketball Club	Kildare	1,000
Kilcullen Pitch and Putt Club	Kildare	15,000
Kilteel Community Sports Club	Kildare	20,000
McDonagh Pitch and Putt Club	Kildare	2,862
Naas RFC	Kildare	30,250
Newbridge Athletic Club	Kildare	20,000
Rathangan GAA Club	Kildare	1,338
Rathangan Tennis Club	Kildare	8,000
Salmon Leap Canoe Club	Kildare	265,249
St. Kevin's GAA Club	Kildare	71,250
Two Mile House GAA Club	Kildare	5,717
Callan Golf Club	Kilkenny	70,000
Crosspatrick Hall Community	Kilkenny	5,000
Deen Celtic AFC	Kilkenny	35,000
Galmoy GAA Club	Kilkenny	10,000
Kilkenny Sub Aqua Club	Kilkenny	5,000
Kilkenny Tennis Club	Kilkenny	9,050
Kilmacow Parish Hall	Kilkenny	458
St. Lachtain's GAA Club	Kilkenny	3,937
Tullaroan Community Centre	Kilkenny	50,000
Tullagher Rosbercon GAA Club	Kilkenny	7,149
Castletown GAA Club	Laois	850
Clonard GAA Club	Laois	17,000
Crettyard GAA Club	Laois	15,000
Heywood Community Hall	Laois	5,000

Organisation	Area	Amount £
Killeen Community Hall	Laois	1,000
Killeshin Pipe Band	Laois	5,000
Mountmellick Community Centre	Laois	41,793
Portlaoise Cricket Club	Laois	5,000
Portlaoise GAA Club	Laois	30,000
Shahahoe Hall Committee	Laois	4,000
Timahoe Development association	Laois	2,000
Allen Gaels GAA Club	Leitrim	1,250
Aughavas Community Centre	Leitrim	4,000
Aughawillan GAA Club	Leitrim	150
Aughnasheelin Community Centre	Leitrim	250
Ballinamore Area Community Centre	Leitrim	105,652
Carrigallen GAA Club	Leitrim	15,000
Jamestown Community Development	Leitrim	1,000
Manorhamilton Rangers AFC	Leitrim	8,000
Ballingarry GAA Club	Limerick	20,000
Ballybrown Youth Field Development	Limerick	19,000
Ballylanders Soccer Club	Limerick	14,116
Caherconlish/Caherline Community	Limerick	4,000
Cappagh FC	Limerick	500
Castleconnell Boat Club	Limerick	1,568
Corbally United FC	Limerick	49,974
Desmond District League	Limerick	11,250
Effin GAA Club	Limerick	567
Galbally GAA Club	Limerick	1,500
Galbally Soccer Club	Limerick	250
Kilfinane Forest AFC	Limerick	10,435
Killeaney AFC	Limerick	37,975
Limerick City Brass and Reed Band	Limerick	17,000
Mungret/St.Paul's GAA Club	Limerick	1,182
National Coaching and Training Centre	Limerick	13,724
Newcastlewest AFC	Limerick	160
Old Christians GAA Club	Limerick	23,750
Old Crescent RFC	Limerick	251
Pallaskenry GAA Club	Limerick	11,520
Rathkeale GAA Club	Limerick	4,750
Shelbourne AFC	Limerick	1,037
Southill Amateur Boxing Club	Limerick	5,950

Organisation	Area	Amount £
St. Francis Boxing Club	Limerick	293
St. Joseph's 26 <sup>th</sup> Scout Unit	Limerick	2,090
Templegantine GAA Club	Limerick	11,000
Tournafulla Development Association	Limerick	20,979
Cullyfad Community Club	Longford	544
Edgeworthstown District Development	Longford	15,500
Edgeworthstown Horse Show	Longford	2,000
Longford Slashers GAA Club	Longford	25,000
Mostrim GAA Club	Longford	500
Rathcline GAA Club	Longford	5,000
Sean Connolly GAA Club	Longford	8,000
St. Mel's Training Centre	Longford	18,617
Templemichael Vocational School	Longford	1,000
Bellurgan United FC	Louth	18,480
Delvin RFC	Louth	19,000
Drogheda Brass Band	Louth	7,000
Drogheda Sub Aqua Club	Louth	10,000
Dunleer Athletic Club	Louth	6,290
Hunterstown Rovers GAA Club	Louth	747
Kilderley Emmets GAA Club	Louth	2,472
Na Piersaigh GAA Club	Louth	10,000
Naomh Malachi GAA Club	Louth	20,000
Ravensdale Sports Club	Louth	20,000
Rock Celtic FC	Louth	23,750
Seapoint Pitch and Putt Club	Louth	2,000
St. Mary's GAA Club	Louth	16,000
St. Paul's Table Tennis Club	Louth	1,000
Termonfeckin Development Group	Louth	30,000
Ardnaree Amateur Boxing Club	Mayo	20,000
Balla Community Resource Centre	Mayo	9,500
Balla GAA Club	Mayo	8,000
Ballina Sports and Leisure	Mayo	372,566
Ballinrobe Boxing Club	Mayo	7,000
Ballinrobe Town Band	Mayo	600
Ballycroy Development Company	Mayo	900
Ballyglass AFC	Mayo	15,003
Ballyvary/Keeloges Development Company	Mayo	1,650
Castlebar Tennis Club	Mayo	4,000

Organisation	Area	Amount £
Charlestown Bellaghy Sports Centre	Mayo	2,921
Foxford Sports and Leisure	Mayo	38,500
Kiltimagh Community Centre	Mayo	23,750
Mayo Gaels GAA Club	Mayo	3,124
Pobal Garrymore	Mayo	35,000
Sheridan Memorial Centre	Mayo	6,017
St. Anne's Sporting and Recreational Club	Mayo	33,250
Ashbourne Pitch and Putt Club	Meath	161
Baconstown GAA Club	Meath	9,500
Blackhall Gaels GAA Club	Meath	3,019
Bohermeen Track Development Committee	Meath	9,500
Claremont Stadium	Meath	285,000
Cortown GAA Club	Meath	750
Drumconrath GAA Club	Meath	500
Duleek GAA Club	Meath	5,000
Duleek Pitch and Putt Club	Meath	2,000
Dunboyne AFC	Meath	4,409
Dunboyne Athletic Club	Meath	15,000
Dunsany GAA Club	Meath	12,000
Dunshaughlin Community Centre	Meath	173,241
Gael Columcille GAA Club	Meath	4,000
Meath Youth Federation	Meath	3,463
Meath and District Soccer League	Meath	61,750
Moynalty Community Council	Meath	392
Moynalty GAA Club	Meath	32,300
Oldcastle GAA Club	Meath	500
Ratoath GAA Club	Meath	1,150
Ratoath Harps FC	Meath	7,000
St. Colmcille's Handball Club	Meath	5,000
Summerhill GAA Club	Meath	12,250
Trim GAA Club	Meath	28,500
Trim Town FC	Meath	6,000
Ahabog Development Association	Monaghan	23,750
Ballybay Recreation Centre	Monaghan	8,798
Cremartin Shamrocks GAA Club	Monaghan	35,420
Lisdoonan Recreation and Development Association	Monaghan	35,000
Monaghan Harps GAA Club	Monaghan	50,000
Monaghan United FC	Monaghan	14,000

Organisation	Area	Amount £
Truagh Gaels GAA Club	Monaghan	10,000
Banagher Billiards and Snooker Club	Offaly	14,000
Birr Outdoor Education Centre	Offaly	8,742
Crinkill GAA Club	Offaly	20,000
Edenderry Boxing Club	Offaly	3,000
Edenderry RFC	Offaly	22,499
Ferbane Pitch and Putt Club	Offaly	3,000
Kinnity GAA Club	Offaly	15,000
Pallas Lake Flyfishing Club	Offaly	1,477
Rhode GAA Club	Offaly	15,000
St. Rynaghs GAA Club	Offaly	20,000
St. Brigid's GAA Club	Offaly	587
St. Broughans Boxing Club	Offaly	1,000
St. Mary's Youth Centre	Offaly	1,000
Tullamore Boxing Club	Offaly	1,718
Tullamore Hockey Club	Offaly	1,209
Tullamore Tennis Club	Offaly	23,750
Wilmer Tennis Club	Offaly	1,600
Ardcarne Park Development	Roscommon	5,000
Ballaghadreen District Development	Roscommon	300
Ballinameen GAA Club	Roscommon	13,300
Ballingare Community Centre	Roscommon	9,000
Bealnamulla Sports Club	Roscommon	8,000
Elphin GAA Club	Roscommon	8,250
Irish Girl Guides	Roscommon	1,728
Skyvalley Rovers FC	Roscommon	12,000
Strokestown GAA Club	Roscommon	335
St. Dominic's Park Committee	Roscommon	19,650
St. Ronan's Athletic Club	Roscommon	1,700
Taughmacconnell Community Council	Roscommon	5,000
Tisarra Community Sports Park	Roscommon	2,318
Tulsk Handball Club	Roscommon	250
Ballymote Handball Club	Sligo	5,075
Clonacool Community Park	Sligo	18,160
Mullaghmore Sailing Club	Sligo	1,500
Riverstown Community Park	Sligo	500
Sligo Rovers FC	Sligo	190,000
St. John's Community Development Association	Sligo	250

Organisation	Area	Amount £
Tubbercurry GAA Club	Sligo	25,000
30 <sup>th</sup> Tipperary Scout Unit	Tipperary	25,000
Ballyskenagh GAA Club	Tipperary	10,000
Cahir Brass Band	Tipperary	3,860
Cahir GAA Club	Tipperary	30,000
Carrick Swans GAA Club	Tipperary	14,995
Carrick United FC	Tipperary	7,000
Castleiney Community Development Centre	Tipperary	500
Clonmel Judo Club	Tipperary	3,000
Clonmel Rowing Club	Tipperary	4,730
Clonmore Community Centre	Tipperary	6,900
Evergreen FC	Tipperary	12,391
Gortnahoe Community Association	Tipperary	7,600
Grange Community Council Ltd.	Tipperary	8,000
Grangemockler Community Sportsfield	Tipperary	5,000
Killea GAA Club	Tipperary	19,000
Lattin Lawn Tennis Club	Tipperary	12,000
Moyne Templetuohy GAA Club	Tipperary	33,250
Nenagh Lawn Tennis Club	Tipperary	15,000
New Inn Community Centre	Tipperary	500
O'Connor Field Development Committee	Tipperary	12,000
St. Patrick's Brass Band	Tipperary	810
Tipperary Camogie Board	Tipperary	7,345
Two Mile Borris/St. Kevin's FC	Tipperary	14,250
Upperchurch Drombane GAA	Tipperary	5,700
Northside Community Sports Club	Tipperary	4,000
Waterford Acro Gymnastics Club	Waterford	3,062
Aglish GAA Club	Waterford	3,737
Ballybeg Community Project	Waterford	936
Ballyduff Community Council	Waterford	34,000
Cappoquin Rowing Club	Waterford	20,000
Carrick on Suir Community Centre	Waterford	1,000
Clashmore GAA Club	Waterford	26,000
Cunnigar Pitch and Putt Club	Waterford	9,000
Dungarvan Boxing Club	Waterford	6,000
Dungarvan Brass Band	Waterford	2,636
Hibernian Football Club	Waterford	19,000
Rainbow Community Hall	Waterford	1,500

Organisation	Area	Amount £
St. Saviour's AFC	Waterford	28,000
Athlone Regional Sports Centre	Westmeath	1,063,060
Athlone Tennis Club	Westmeath	5,000
Ballinahown Community Sports	Westmeath	4,763
Castlepollard Youth Club	Westmeath	2,740
Kilbeggan Pitch and Putt Club	Westmeath	5,511
Lough Ree Yacht Club	Westmeath	5,000
Moate Community Development Association	Westmeath	1,250
Mullingar Canoe Club	Westmeath	5,000
Mullingar Gymnastics Club	Westmeath	710
Mullingar Shamrocks GAA Club	Westmeath	10,820
Mullingar Town Band	Westmeath	15,000
Mulytfarnham Park Development	Westmeath	6,313
Rochesfortbridge Park Development	Westmeath	1,266
Rosemount Community Group	Westmeath	6,000
St. Mary's Community Development Association	Westmeath	1,074
The Downs GAA Club	Westmeath	40,750
Ajax Athletic FC	Wexford	10,000
Bunclody Amateur Boxing Club	Wexford	2,000
Clonard Community Centre	Wexford	15,000
Curracloe United AFC	Wexford	17,500
Duffy Rovers GAA Club	Wexford	12,000
Duncannon AFC	Wexford	6,242
Enniscorthy Swimming Pool	Wexford	30,000
Enniscorthy United FC	Wexford	1,456
Ferns Boxing Club	Wexford	4,750
Hillbrook Lawn Tennis Club	Wexford	1,857
Kilmuckridge Parish Council	Wexford	301
Loch Garman Band	Wexford	1,000
Manamolin Parish Committee	Wexford	5,000
Marchalstown GAA Club	Wexford	10,000
Moyne Rovers FC	Wexford	4,000
Newbawn Community Sportsground	Wexford	8,000
Realt na Mara GAA Club	Wexford	500
Rosslare Rangers FC	Wexford	45,000
Sacre Coeur Boxing Club	Wexford	33,250
St. Aidan's Boxing Club	Wexford	250
St. John's Volunteers GAA Club	Wexford	500

Organisation	Area	Amount £
St. Joseph's Junior Soccer Club	Wexford	20,000
St. Martin's GAA and Community Centre	Wexford	23,750
St. Mary's Youth Club	Wexford	35,000
St.Mogues GAA Club	Wexford	4,000
St. Paul's Athletic Club	Wexford	1,000
Wexford Acro-Gymnastics Club	Wexford	2,168
Wexford Park GAA	Wexford	10,000
1 <sup>st</sup> Wicklow 2 <sup>nd</sup> Dublin Scouts	Wicklow	20,000
Arklow Amateur Boxing Club	Wicklow	4,766
Arklow Celtic Soccer Club	Wicklow	1,175
Arklow Gymnastics Club	Wicklow	6,000
Avonmore Soccer Club	Wicklow	200
Ballymanus GAA Club	Wicklow	250
Bray Community Playgroup	Wicklow	10,000
Bray Sailing Club	Wicklow	9,000
Co. Wicklow Lawn Tennis Club	Wicklow	25,000
Newcastle GAA Club	Wicklow	28,500
Newtown GAA Club	Wicklow	12,000
Parnell Memorial Pipe Band	Wicklow	1,500
Rooster Park Development Association	Wicklow	400
St. Anthony's/Kilcoole United AFC	Wicklow	40,000
St. Fergal's Resource Centre	Wicklow	830
St. Patrick's GAA Club	Wicklow	9,500
Wicklow RFC	Wicklow	33,250
Wicklow Rovers FC	Wicklow	10,000
<b>Total</b>		<b>12,309,162</b>

### 13. STOCKS

Stocks at 31 December 2000 comprise:

	£'000
Stationery	9
IT Consumables	<u>2</u>
	<u>11</u>

**14. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Pay As You Earn/Pay Related Social Insurance	93
Withholding Tax	16
Superannuation	<u>4</u>
<b>Total</b>	<b><u>113</u></b>

M. HAYES  
*Accounting Officer*  
 DEPARTMENT OF TOURISM, SPORT AND RECREATION  
 31 March 2001

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Tourism, Sport and Recreation for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraph 32 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*

## DEFENCE

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	9,930	9,938	-
A.2. Travel and Subsistence	250	287	27
A.3. Incidental Expenses	150	171	20
A.4. Postal and Telecommunications Services	400	436	42
A.5. Office Machinery and other Office Supplies	950	741	33
A.6. Office Premises Expenses	660	610	29
A.7. Consultancy Services	20	-	-
<b>DEFENCE FORCES</b>			
B. Permanent Defence Force: Pay	265,960	255,574	-
C. Permanent Defence Force: Allowances	34,240	33,360	-
D. Reserve Defence Force: Pay, etc.	6,173	6,110	-
E. Chaplains and Officiating Clergymen: Pay and Allowances	720	733	-
F. Civilians attached to Units: Pay, etc.	24,215	22,177	-
G. Defensive Equipment	20,945	23,266	(17,481)
H. Air Corps: Equipment and Expenses	17,200	15,739	619
I. Military Transport	9,415	9,392	414
J. Naval Service: Equipment and Expenses	16,480	27,379	473
K. Barrack Expenses and Engineering Equipment	8,140	8,820	455
L. Buildings	15,985	15,132	361
M. Ordnance, Clothing and Catering	10,200	10,661	716
N. Communications and Information Technology	5,320	6,690	239
O. Military Training	1,820	2,610	68
P. Travel and Freight Services	2,025	2,612	199
Q. Medical Expenses	1,420	1,478	98
R. Lands	810	921	12
S. Equitation	565	675	14
T. Compensation	57,000	39,369	3,301
U. Miscellaneous Expenses	1,200	1,260	67
V. Barracks Reinvestment Programme	13,000	7,943	45

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>OTHER SERVICES</b>				
W.	Civil Defence	3,100	3,113	(16)
X.	Irish Red Cross Society (Grant-in-Aid)	590	590	-
Y.	Coiste an Asgard (Grant-in-Aid) (National Lottery Funded)	<u>473</u>	<u>473</u>	-
	<b>Gross Total</b>	529,356	508,260	(10,265)
<i>Deduct:-</i>				
Z.	Appropriations in Aid	<u>10,410</u>	<u>15,198</u>	<u>8,952</u>
	<b>Net Total</b>	<u>518,946</u>	<u>493,062</u>	<u>(19,217)</u>
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£25,883,586</b>	<b>€ 32,865,375</b>	

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

## NOTES

### 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Heretofore, military equipment and stocks have been accounted for in manual ledgers and kardex systems in a large number of stores in various barracks and posts throughout the country. Substantial progress has been made in installing a computerised stock costing system throughout the Defence Forces as part of the Inventory Management System. When all stores have been computerised reliable values of all capital and current assets will be available. Pending the completion of that process, it has been necessary in some cases to use estimated asset values. In the case of current assets, the policy is to value all stocks 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, systems are not yet sufficiently developed to provide valuations for these properties.

## 2. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			493,062
<b>Changes in Capital Assets<sup>1</sup></b>			
Purchases Cash	(2,037)		
Depreciation	2,899		
Loss on Disposals	<u>4</u>	866	
<b>Assets under Development</b>			
Cash Payments		(18,210)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(6,771)		
Increase in Stock	(2,119)	(8,890)	(26,234)
<b>Direct Expenditure</b>			466,828
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	3,826		
Notional Rents	<u>2,538</u>		<u>6,364</u>
<b>Operating Cost</b>			<u>473,192</u>

Note:

1. The Changes in Capital Assets above reflect changes shown in the Statement of Capital Assets. As military assets are not included in the Statement of Capital Assets, changes in their valuation are not reflected in the Operating Cost Statement.

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			8,306
<b>Assets under Development (Note 5)</b>			<u>13,812</u>
			22,118
<b>Current Assets</b>			
Stocks (Note 16)		76,327	
Prepayments <sup>1</sup>		18,372	
Accrued Income		8,967	
Other Debit Balances:			
OPW	76		
Suspense <sup>2</sup>	<u>5,316</u>	5,392	
PMG Balance	10,531		
Less Orders Outstanding	<u>(14,535)</u>	<u>(4,004)</u>	
<b>Total Current Assets</b>		<u>105,054</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		8,107	
Deferred Income		15	
Other Credit Balances:			
Suspense	29		
Payroll Deductions	670		
Due to State (Note 17)	<u>360</u>	1,059	
Net Liability to the Exchequer (Note 6)		<u>329</u>	
<b>Total Current Liabilities</b>		<u>9,510</u>	
<b>Net Current Assets</b>			<u>95,544</u>
<b>Net Assets</b>			<u>117,662</u>

## Notes:

- 1 Includes downpayments of £8m in 1999 and a further £8m in 2000 under the contract for the delivery of 40 armoured personnel carriers in 2001/2002.
- 2 Payroll, bank and other balances

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000<sup>1</sup>

	Civil Defence Equipment <sup>2</sup> £'000	Office/IT Equipment £'000	Furniture and Fittings <sup>3</sup> £'000	Totals £'000
Cost or Valuation at 1 January 2000	5,417	18,099	2,324	25,840
Additions	736	1,850	87	2,673
Disposals	=	(29)	=	(29)
Gross Assets at 31 December 2000	<u>6,153</u>	<u>19,920</u>	<u>2,411</u>	<u>28,484</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 2000	3,094	12,770	1,440	17,304
Depreciation for the year	496	2,282	121	2,899
Depreciation on Disposals	=	(25)	=	(25)
Cumulative Depreciation at 31 December 2000	<u>3,590</u>	<u>15,027</u>	<u>1,561</u>	<u>20,178</u>
<b>Net Assets at 31 December 2000</b>	<u>2,563</u>	<u>4,893</u>	<u>850</u>	<u>8,306</u>

Notes:

- The Department of Defence administers land (in excess of 20,000 acres) and buildings at 106 different locations, as well as 106 houses (including Orchard Park in the Curragh) and 12 apartments outside of barracks which serve as married quarters. The vast majority of these quarters are at present in the process of being sold to their occupants. The Department also owns military equipment (see Note 1 - Exceptions to General Accounting Policies) with an estimated net book value at 31 December 2000 of £191,307,413. The Government jet, which is the subject of a finance lease, is included in military equipment.
- Opening balances have been adjusted to reflect more accurate information
- Departmental Premises

## 5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In-house Computer Applications £'000	Construction Contracts <sup>1</sup> £'000	Totals £'000
Amounts brought forward at 1 January 2000	-	9,089	9,089
Cash Payments for the Year	753	17,457	18,210
Transferred to Assets Register	(414)	(13,073)	(13,487)
Amounts carried forward at 31 December 2000	<u>339</u>	<u>13,473</u>	<u>13,812</u>

Note:

- Amounts brought forward adjusted to include expenditure under Barracks Reinvestment Programme. Notional transfer only as Land and Buildings are not shown in the Statement of Capital Assets.

## 6. NET LIABILITY TO THE EXCHEQUER

### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		25,884
Less Exchequer Grant Undrawn		<u>(25,555)</u>
Net Liability to the Exchequer		<u>329</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position	(4,004)	
Debit Balances: Suspense	<u>5,392</u>	1,388
<b>Less: Creditors</b>		
Due to State	(360)	
Credit Balances: Suspense	<u>(699)</u>	<u>(1,059)</u>
		<u>329</u>

## 7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Receipts in respect of conscience money amounted to £1,550.

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.7.	20	No consultancy requirements arose under this subhead in 2000.
F.	2,038	The saving is due mainly to a reduction in the number of civilian employees and delays in filling vacancies.
G.	(2,321)	The excess is due to the purchase of additional ammunition and other defensive equipment.
H.	1,461	Savings of £2.4m due to projects either not proceeding or being delayed were offset by additional expenditure mainly on the hire of airtaxis and on unanticipated equipment purchases and maintenance.
J.	(10,899)	The excess is due to progress in 2000 on the construction of a new fishery protection vessel being greater than anticipated.
K.	(680)	The excess is due mainly to the provision of additional accommodation units for military personnel deployed to UNIFIL (United Nations Interim Force in Lebanon) and KFOR (International Security Presence in Kosovo) and the purchase of additional generators for KFOR.
L.	853	Savings of £2.3m due to delay or deferment of some projects were offset by additional expenditure due to barrack closures and the relocation of Air Corps and Naval Service Headquarters; costs arising from Health & Safety Act requirements; and increased building costs generally.

Subhead	Less/(More) Than Provided  £'000	Explanation
N	(1,370)	The excess is due to a requirement to purchase additional computer, telecommunications and office equipment.
O.	(790)	The excess is due to a requirement to purchase additional training equipment.
P.	(587)	The excess is due to increased travel costs associated with Defence Forces participation in overseas missions.
R.	(111)	The excess is due mainly to the unanticipated purchase of a premises at the Curragh Camp for use as a Defence Forces sports pavilion.
S.	(110)	The excess is due to higher than anticipated veterinary and forage charges, and the purchase of additional equipment.
T.	17,631	Expenditure under this subhead is subject to a number of unpredictable variables including the number and nature of compensation cases heard by the courts or out of court settlements reached in a given year, and the size of the awards or settlements.
U.	(60)	The excess is due mainly to mainly to a requirement for additional recruitment advertising during 2000.
V.	5,057	The saving is due to a longer time frame than anticipated being required to finalise contracts for a number of construction projects.

## 9. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Receipts from United Nations in respect of overseas allowances, stores, etc.	4,000,000	8,630,184
2 Receipts from EU in respect of fishery protection costs	1,750,000	1,766,863
3 Receipts from banks in respect of cash escort services	2,250,000	2,250,000
4 Receipts from occupation of official quarters	175,000	207,731
5 Receipts from rations on repayment	850,000	971,384
6 Receipts from other issues on repayment	155,000	73,279
7 Receipts for barrack services	20,000	5,910
8 Receipts on discharge by purchase	50,000	144,586
9 Lands and Premises:-		
(1) Rents, etc £250,000		
(2) Sales £ 50,000	300,000	384,149
10 Sale of surplus stores	50,000	63,345
11 Refunds in respect of services of seconded personnel	80,000	37,533
12 Miscellaneous	<u>730,000</u>	<u>662,907</u>
<b>Total</b>	<b><u>10,410,000</u></b>	<b><u>15,197,871</u></b>

### Explanation of Variation

1. Receipts from the United Nations are dependent on the payment of contributions by member countries and are therefore difficult to forecast.

4. The surplus is due to an increase in the numbers of personnel in occupation of official quarters following intakes of recruits during 1999 and 2000.
5. The surplus is due to an increase in the numbers of personnel availing of rations on repayment following intakes of recruits during 1999 and 2000.
- 6,7,8, 10 & 12. Receipts under these headings are difficult to forecast because there are a number of variable factors involved.
9. The surplus can largely be attributed to the increased revenue generated by the use of the Department's lands and premises.
11. The receipts were lower than anticipated as monies due for personnel on secondment were not received in 2000, and there was a reduction in the number of personnel on secondment.

## 10. COMMITMENTS

### (A) Global Commitments

The global figure for commitments likely to arise in 2001 and subsequent years is estimated to be £98m. This includes £24m which is the balance due under the contract for the delivery of 40 armoured personnel carriers; £14.5m for the final payments under the lease of the Government jet; £5.5m for the completion of the contract for the new fishery protection vessel and a number of building projects.

### (B) Multi-annual Capital Commitments

Expenditure in 2000 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2000:

	£
Expenditure	17,456,905
Commitments to be met in subsequent years	42,131,800

## 11. MATURED LIABILITIES

Matured liabilities outstanding at year end amounted to £2,049,092.

## 12. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	51,057	40	3	10,079
Overtime and extra attendance	1,107,573	647	52	18,241
Miscellaneous <sup>1</sup>	<u>28,182</u>	287	-	-
Total extra remuneration	<u>1,186,812</u>	814	55	18,241

#### Notes:

Certain individuals received extra remuneration in more than one category.

1. Amounts of £8,002 and £1,311 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 £176,845 is included in the Defence Estimate for 2001.

This account includes under Subhead T. expenditure of £32,545,380 arising from personal injury claims alleging loss of hearing and comprising compensation of £19,720,378 and plaintiffs' legal costs of £12,825,002. (About £5m of the legal costs relate to compensation paid prior to 2000).

No provision is made in this account for the settlement of £8,140 claims in respect of alleged loss of hearing and 854 other claims outstanding at 31 December 2000.

This account includes the sum of £7,949,064 in respect of the remuneration and travel and subsistence costs of military personnel working with various United Nations missions.

This account includes the sum of £1,066,091 in respect of the remuneration and travel and subsistence costs of military personnel working with EU Missions (E144/6/91).

This account includes the sum of £904,798 in respect of the remuneration and travel costs of military personnel on loan to the Organisation for Security and Co-operation in Europe (S4/11/58).

This account includes the sum of £105,870 in respect of the remuneration and travel costs of military personnel assigned to Ireland's Western European Union Observer Delegation in Brussels.

This account includes the sum of £84,378 in respect of the remuneration and travel costs of military personnel who worked in Honduras under the auspices of the Agency for Personal Service Overseas (E144/6/91).

This account includes the sum of £52,839 in respect of the remuneration of a military officer assigned to the Irish Permanent Mission to the UN in New York.

This account includes the sum of £21,237 in respect of the remuneration and travel costs of a military officer who is seconded to the Directorate of Asylum Support Services, Department of Justice, Equality & Law Reform (S4/17/65).

This account includes the sum of £12,306 in respect of the remuneration of military personnel seconded to GOAL (S4/12/79).

This account includes the sum of £85,661 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 £114,077 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 £75,200 in respect of the remuneration of four military personnel seconded to the Permanent Defence Force Other Ranks Representative Association, a sum of £54,000 in respect of office accommodation and postal and telecommunications services for the Association and a sum of £459 in respect of travel and subsistence costs in respect of attendance at National Executive Meetings. (S4/8/90 and S4/9/90).

This account includes the sum of £41,500 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association (S4/14/93).

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 two Garda aircraft, which are piloted by Air Corps personnel

Air Corps aircraft were provided without charge to Health Boards for ambulance missions (S72/7/75).

Civil Defence facilities were made available without charge to the Eastern Health Board for fire fighting training for nurses.

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).

## Vote 36

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In addition to the amount expended under Subhead A.1., a sum of £20,018 was received from the Change Management Fund subhead P. of the Vote for the Office of the Minister for Finance.

In addition to the amount expended under subhead A.3., a sum of £11,837 was received from the Change Management Fund subhead P. of the Vote for the Office of the Minister for Finance.

Payments totalling £40,592 were made to a firm of consultants engaged to prepare an Integrated Action Area Plan for the future development of lands at the former Murphy Barracks, Ballincollig, Co Cork (S4/10/93).

This account includes sums amounting to £22,234 which were granted towards humanitarian aid in Lebanon, Kosovo and East Timor (S4/15/78 and S4/7/95).

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of £46,090 being written off (S4/11/62, S4/25/56 and S4/34/49).

This account includes penalty interest payments amounting to £7,297 under the Prompt Payment of Accounts Act, 1997.

A total of £13,969 was spent on awards under the Scheme for the Recognition of Exceptional Performance (*i.e.* 14 individual awards ranging from £50 to £1,450 and 23 group awards ranging from £60 to £1,200).

### 14. EU FUNDING

Appropriations-in-aid of £1,766,863 were received from the EU Fisheries Protection Surveillance Programme in respect of expenditure incurred for the conservation and management of fishery resources under subheads A.1., B., C., H., I., J. and P.

### 15. NATIONAL LOTTERY FUNDING

Subhead	Description	£
Y	Coiste an Asgard (Grant-in-Aid)	473,000

### 16. STOCKS

Stocks at 31 December 2000 comprise:	£'000
Military Stocks	76,193
Stationery, Manuals, etc.	62
IT Consumables, etc.	39
Civil Defence	<u>33</u>
	<u>76,327</u>

**17. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	£'000
Income Tax	82
Pay Related Social Insurance	11
Withholding Tax	212
Pension Contributions	<u>55</u>
	<u>360</u>

DAVID J. O'CALLAGHAN  
*Accounting Officer*  
DEPARTMENT OF DEFENCE  
30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Defence for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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 Accrual £'000
<b>ARMY PENSIONS BOARD</b>				
A.	Salaries, Wages and Allowances	50	50	-
<b>PENSIONS, ALLOWANCES, ETC.</b>				
B.	Wound and Disability Pensions and Gratuities, etc.	4,990	4,232	-
C.	Allowances and Gratuities to Dependants, etc.	5,460	5,268	-
D.	Military Service Pensions	80	68	-
E.1.	Defence Forces (Pensions) Schemes	80,520	78,860	-
E.2.	Payments in respect of transferred service	330	280	-
F.	Compensation for death or personal injuries sustained by Members of the Local Defence Force	30	26	-
G.	Special Allowances under the Army Pensions Acts to persons awarded Medals	190	139	-
H.	Medical Appliances, Travelling and Incidental Expenses	60	92	-
I.	Special Compensation - United Nations Force	150	253	-
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	200	140	-
K.	Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	<u>60</u>	<u>10</u>	-
	<b>Gross Total</b>	92,120	89,418	-
	<i>Deduct:-</i>			
L.	Appropriations in Aid	<u>3,000</u>	<u>3,306</u>	-
	<b>Net Total</b>	<u>89,120</u>	<u>86,112</u>	-
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£3,008,320</b>	<b>€ 3,819,778</b>	-

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of this Account.

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	<b>£'000</b>
<b>Net Outturn</b>	86,112
<b>Expenditure Borne Elsewhere</b>	
Net Allied Services Expenditure	<u>999</u>
<b>Operating Cost</b>	<u>87,111</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Current Assets</b>			
Suspense		4	
PMG Balance and Cash	2,178		
Less Orders Outstanding	<u>(1,247)</u>	<u>931</u>	
<b>Total Current Assets</b>		935	
<b>Less Current Liabilities</b>			
Suspense	13		
Payroll Deductions	91		
Due to State (Note 8)	<u>753</u>	857	
Net Liability to the Exchequer (Note 3)		<u>78</u>	
<b>Total Current Liabilities</b>		<u>935</u>	
<b>Net Assets</b>			=

### 3. NET LIABILITY TO THE EXCHEQUER

#### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		3,008
Less Exchequer Grant Undrawn		<u>(2,930)</u>
Net Liability to the Exchequer		<u>78</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	931	
Debit Balances: Suspense	<u>4</u>	935
<b>Less: Creditors</b>		
Due to State	(753)	
Credit Balances: Suspense	<u>(104)</u>	<u>(857)</u>
		<u>78</u>

### 4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £225,537 was recovered from the United Nations in respect of benefits granted due to the death and disablement of members of the Permanent Defence Force while serving with UNIFIL.

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

Subhead	Less/(More) Than Provided  £'000	Explanation
B.	758	The expenditure under this subhead was less than anticipated due to a smaller than expected number of new claims being processed to a conclusion.
D.	12}	
G.	51}	The reduction in the number of Veterans of the War of Independence and spouses of deceased Veterans in receipt of allowances was greater than expected.
J.	60}	
E.2.	50	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.	(32)	The excess is due to the purchase of certain medical appliances which were not specifically provided for in the Estimate.
I.	(103)	It is not possible to estimate accurately expenditure in respect of special compensation due to UN service.
K.	50	The savings are due to the number of Funeral Grants paid being less than anticipated.

**6. APPROPRIATIONS IN AID**

	<b>Estimated</b>	<b>Realised</b>
	<b>£</b>	<b>£</b>
1 Contributions to Pension Schemes for Spouses and Children of Officers, N.C.O.'s and Privates	2,950,000	3,114,453
2 Recoveries of overpayments	35,000	36,463
3 Recoveries in respect of pension liability	2,000	2,140
4 Payments received in respect of transferred service.	12,000	21,865
5 Miscellaneous	<u>1,000</u>	<u>131,439</u>
<b>Total</b>	<u><u>3,000,000</u></u>	<u><u>3,306,360</u></u>

**Explanation of Variations**

1. The surplus is due mainly to the higher than anticipated number of personnel who left the Defence Forces on pension in 2000 with a consequential increase in the amount of contributions deducted from retirement gratuities.
5. The surplus is due mainly to the inclusion under this heading of the value of payable orders issued in 1999 and cancelled in 2000.

**7. MISCELLANEOUS ITEMS**

139 cases of overpayment of pensions/allowances resulted in a gross loss of £15,707, of which £1,721 was recovered and £13,986 was written off (P19/4/65; P19/1/79 and S4/34/49).

**8. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax, Withholding Tax and Pensions Contributions	721
Pay Related Social Insurance	<u>32</u>
	<u><u>753</u></u>

DAVID J. O'CALLAGHAN  
*Accounting Officer*  
DEPARTMENT OF DEFENCE  
30 March 2001

---

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Army Pensions for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	41,608	41,934	-
A.2. Travel and Subsistence	4,820	4,772	306
A.3. Incidental Expenses	2,678	2,568	130
A.4. Postal and Telecommunications Services	2,700	2,581	42
A.5. Office Machinery and Other Office Supplies	5,267	4,542	67
A.6. Office Premises Expenses	19,011	17,856	(984)
A.7. Consultancy Services	170	36	-
<b>OTHER SERVICES</b>			
B. Repatriation and Maintenance of Distressed Irish Persons Abroad	31	15	-
C. Support for Irish Immigrant Groups Abroad	270	311	-
D. Information Services	444	498	52
E. Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid)			
	<i>Original</i> £25,000		
	<i>Supplementary</i> <u>169,000</u>	194	-
F.1. North-South and Anglo-Irish Co-operation	2,000	2,000	-
F.2. International Fund for Ireland	129	129	-
F.3. The Programme for Peace and Reconciliation	4,000	4,000	-
G. Cultural Relations with Other Countries (Grant-in-Aid)	810	809	1
H. Irish-American Economic Advisory Board	22	16	-
I. Contributions to International Organisations	8,766	8,994	-
J. Action Consequent on Title V of the Maastricht Treaty on European Union	<u>240</u>	<u>315</u>	<u>1</u>
<b>Gross Total</b>			
	<i>Original</i> £92,991,000		
	<i>Supplementary</i> <u>169,000</u>	93,160	(385)
<i>Deduct:-</i>			
K. Appropriations in Aid	<u>400</u>	<u>598</u>	-
<b>Net Total</b>			
	<i>Original</i> £92,591,000		
	<i>Supplementary</i> <u>169,000</u>	<u>92,760</u>	<u>(385)</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>£1,788,471</b>	<b>€ 2,270,890</b>

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

## NOTES

## 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

- A. The reporting period for the Department is the year ended 31 December 2000. However, Irish Diplomatic Missions, with the agreement of the Department of Finance, operate on a financial year of 1 October to 30 September.
- 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 30 September 2000.

## 2. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			90,972
<b>Changes in Capital Assets</b>			
Purchases Cash	(7,035)		
Disposals on Cash	66		
Depreciation	2,554		
Gain on Disposals	(29)	(4,444)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(807)		
Increase in Stock	(555)	(1,362)	(5,806)
<b>Direct Expenditure</b>			85,166
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	4,848		
Notional Rents	798		5,646
<b>Operating Cost</b>			<u>90,812</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			52,851
<b>Current Assets</b>			
Stocks (Note 14)		1,219	
Prepayments		1,130	
Other Debit Balances:			
Mission Accounts	13,452		
Government Departments Accounts	1,123		
Imprest and Personal Suspense Accounts	899		
Recoupable Expenditure	419		
Salary-related Suspense Accounts	615		
Other Suspense Accounts	<u>254</u>	16,762	
Amount Owed by the Exchequer (Note 5)		<u>52</u>	
<b>Total Current Assets</b>		<u>19,163</u>	
<b>Less Current Liabilities</b>			
PMG Balance and Cash	10,677		
Plus Orders Outstanding	<u>3,331</u>	14,008	
Accrued Expenses		745	
Due to State (Note 15)		1,387	
Foreign Salary Advances Suspense Accounts		1,181	
Other Suspense Accounts		<u>238</u>	
<b>Total Current Liabilities</b>		<u>17,559</u>	
<b>Net Current Assets</b>			<u>1,604</u>
<b>Net Assets</b>			<u>54,455</u>

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Land and Buildings <sup>1</sup> £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000	40,636	9,368	12,140	62,144
Additions	2,537	1,531	2,895	6,963
Disposals	-	(153)	(1)	(154)
Gross Assets at 31 December 2000	<u>43,173</u>	<u>10,746</u>	<u>15,034</u>	<u>68,953</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 2000	-	6,234	7,429	13,663
Depreciation for the year	-	1,431	1,123	2,554
Depreciation on Disposals	-	(114)	(1)	(115)
Cumulative Depreciation at 31 December 2000	-	<u>7,551</u>	<u>8,551</u>	<u>16,102</u>
<b>Net Assets at 31 December 2000</b>	<u>43,173</u>	<u>3,195</u>	<u>6,483</u>	<u>52,851</u>

Note:

1 Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies 6 buildings within the State of which 1 is State-owned, 5 are leased.

## 5. NET LIABILITY TO THE EXCHEQUER

## Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		1,788
Less Exchequer Grant Undrawn		<u>(1,840)</u>
Amount owed by the Exchequer		<u>(52)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		16,762
<b>Less: Creditors</b>		
Due to State	(1,387)	
Credit Balances: Suspense	(1,419)	
Net PMG Position and Cash	<u>(14,008)</u>	<u>(16,814)</u>
		<u>(52)</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Passports, Visas and Consular Services	<u>19,950,000</u>	<u>18,316,659</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.7.	134	Savings arose as anticipated expenditure on IT Consultancy during the year did not materialise.
B.	16	The purpose of this subhead is to provide funds to assist Irish Citizens in distress abroad and, where necessary, to fund their repatriation at State expense. It is difficult to predict the demands that are likely to be made on the subhead in the course of a year.
C.	(41)	The bulk of the expenditure arises in the United States where grants denominated in US dollars are paid to Irish immigrant groups. The additional expenditure arose because of the weakness of the IR£ against the US dollar.
D.	(54)	Additional expenditure arose due to the cost of production of the publication "Facts about Ireland".
H.	6	The Irish-American Economic Advisory Group had one meeting instead of the usual two meetings during 2000.
I.	(228)	Additional expenditure arose due to an expansion in the level of UN Peacekeeping Support abroad.
J.	(75)	Additional expenditure arose due to the increased cost of sending monitors to a greater number of elections in the Western Balkans than was originally anticipated.

## 8. APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1 Repayment of Repatriation and Maintenance Advances	5,000	65,939
2 Recoupment from EU of certain travelling expenses	3,000	-
3 VAT refunds to Irish Missions abroad	180,000	177,647
4 Miscellaneous	<u>212,000</u>	<u>354,679</u>
<b>Total</b>	<u>400,000</u>	<u>598,265</u>

### Explanation of Variation

1. It is difficult to predict with any certainty the receipts arising under this heading in the course of a year.
2. EU travel refunds are now being charged to a suspense account and no estimate has been provided for 2001.
4. Miscellaneous receipts were higher than anticipated.

## 9. COMMITMENTS

The estimated total figure for commitments is £7,617,152, inclusive of property rental payments abroad in 2001 and an existing contract with the Commissioners of Public Works/Government Supplies Agency for the production of passport booklets, which runs to June 2002.

**10. DETAILS OF EXTRA REMUNERATION**

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	110,032	52	2	9,567
Overtime and extra attendance	1,039,683	434	59	14,264
Miscellaneous	<u>170,008</u>	183	2	8,986
Total extra remuneration	<u>1,319,723</u>			

Note:

Certain individuals received extra remuneration in more than one category.

**11. MISCELLANEOUS ITEMS**

A total of £8,317 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 £21,390 was paid in merit awards in 2000 consisting of thirty seven individual and eighteen group awards, awards to twelve staff for attendance on Bank Holidays to issue urgent passports, and to nine officers to mark their retirement during last year.

As agreed with the Department of Finance, under the Administrative Budget Scheme, a carryover of £1,575,000 is included in the Estimate for 2001.

**12. MISCELLANEOUS ACCOUNTS****Repatriation Advances**

	£
Balance outstanding 1 January 2000	185,056
Advances 2000 (Subhead B)	<u>14,413</u>
	199,469
Amount Recovered (Subhead K)	<u>65,939</u>
Balance outstanding 31 December 2000	<u>133,530</u>

**13. EU FUNDING**

The outturn shown for Subhead F.3. (The Programme for Peace and Reconciliation) includes payments in respect of activities co-financed from the European Regional Development Fund.

**14. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Passport Booklets	1,007
Protocol Stocks	87
Stationery	21
Franking Machines	2
Visa Stickers	26
Books	14
IT Consumables	<u>62</u>
	<u>1,219</u>

**15. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Passport and Consular Receipts	648
Income Tax	403
Pay Related Social Insurance	138
Pension Contributions	<u>198</u>
	<u>1,387</u>

PÁDRAIC MAC KERNAN  
*Accounting Officer*  
 DEPARTMENT OF FOREIGN AFFAIRS  
 30 March 2001

---

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for contributions to International Organisations and for certain Official Development Assistance, including certain grants-in-aid.

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A.	Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	97,863	97,863	-
B.	Agency for Personal Service Overseas (Grant-in-Aid)	10,818	10,818	-
C.	Emergency Humanitarian Assistance	7,000	9,247	-
D.	Payments to International Funds for the benefit of Developing Countries	8,750	5,944	-
E.	Voluntary Contributions to United Nations Development Agencies	12,045	12,554	-
F.	Refugee Agency (Grant-in-Aid)	656	656	-
G.	Assistance to Eastern Europe	<u>775</u>	<u>775</u>	=
	<b>Gross Total</b>	137,907	137,857	-
	<i>Deduct:-</i>			
H.	Appropriations in Aid	<u>100</u>	<u>334</u>	=
	<b>Net Total</b>	<u>137,807</u>	<u>137,523</u>	=
	<b>SURPLUS TO BE SURRENDERED</b>	<b>£283,848</b>	<b>€ 360,413</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of this Account.

### NOTES

#### 1. OPERATING COST STATEMENT FOR 2000

	£'000
<b>Net Outturn</b>	137,523
<b>Operating Cost</b>	<u>137,523</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Current Assets</b>			
PMG Balance and Cash	4,126		
Less Orders Outstanding	(2,022)	2,104	
Other Debit Balances : Suspense		<u>56</u>	
<b>Total Current Assets</b>		<u>2,160</u>	
<b>Less Current Liabilities</b>			
Net Liability to the Exchequer (Note 3)		72	
Due to State (Note 8)		82	
Bilateral and Other Aid Fund (Grant-in-Aid)		1,977	
Other Credit Balances		<u>29</u>	
<b>Total Current Liabilities</b>		<u>2,160</u>	
<b>Net Current Assets</b>			=

## 3. NET LIABILITY TO THE EXCHEQUER

### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		284
Less Exchequer Grant Undrawn		(212)
Net Liability to the Exchequer		<u>72</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	2,104	
Debit Balances: Suspense	<u>56</u>	2,160
<b>Less: Creditors</b>		
Due to State	(82)	
Credit Balances: Suspense	(2,006)	(2,088)
		<u>72</u>

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

Subhead	Less/(More) Than Provided £'000	Explanation
C.	(2,247)	The excess was due to additional needs for emergency assistance.
D.	2,800	The call-up of contributions to EU debt relief was slower than anticipated.
E.	(509)	The excess was due to late appeals from , among others, the World Health Organisation and UN Relief and Works Agency (UNRWA).

#### 5. APPROPRIATIONS IN AID

	Estimated £	Realised £
Sale of vehicles, Bank Interest, VAT Refunds etc	100,000	334,000

#### Explanation of Variation

The surplus arose in part from increased VAT refunds and bank interest and from refunds of unspent bilateral aid project grants. The main amounts refunded were as follows:

£	
37,059	Balance of 1998 grant re Papua New Guinea ex Oxfam
20,765	Unspent 1999 funds from National Democratic Inst (USA)
12,142	Balance of 1999 grant re Rwanda ex Trocaire
26,575	Balance of grant re Sarajevo ex HMD Resources (UK)

Receipts under this heading fluctuate greatly and are difficult to estimate accurately.

## 6. MISCELLANEOUS ITEMS

### Expenditure - Subhead E (Voluntary Contributions to UN Development Agencies)

	£'000
United Nations Development Programme (UNDP)	3,400
United Nations Children's Fund (UNICEF)	2,075
United Nations High Commissioner for Refugees (UNHCR)	1,600
World Health Organisation (WHO) Programmes	950
United Nations Relief and Works Agency (UNRWA)	650
United Nations Population Fund	600
United Nations Volunteers	300
Office of the United Nations High Commissioner for Human Rights	550
United Nations Drug Control Programme	200
United Nations Aids Programme	250
United Nations Office for Coordination of Humanitarian Affairs	200
United Nations Institute for Training and Research	15
United Nations Fund for Capital Development	150
World Trade Organisation (WTO) Advisory Law Centre	227
United Nations Fund for Women's Development	150
United Nations Fund for Assistance in Mine Clearing	125
UN Industrial Development Organisation (UNIDO Voluntary Contribution)	100
UN Industrial Development Organisation (UNIDO Mandatory Contribution)	165
International Labour Organisation (ILO - Rural Infrastructure Project, Cambodia)	125
Trust Fund for Commission on Sustainable Development	50
United Nations Voluntary Fund on Disability	60
UNCTAD/WAIPA	108
International Union for Conservation of Nature (IUCN)	48
Office of the Special Representative for Children and Armed Conflict	35
OECD	27
South Pacific Geoscience Commission	41
UN Trust Fund for South - South Cooperation	25
WHO - Health Promotion Conference	17
WHO - World Bank Africa Programme	15
World Bank Educational Advisor	51
World Bank IBRD Account, Infodev Fund	150
WTO - Global Trust Fund	94
Transaction Transfer Costs	<u>1</u>
<b>Total</b>	<b><u>12,554</u></b>

## 7. MISCELLANEOUS ACCOUNTS

## Bilateral and Other Aid Fund (Grant-in-Aid) Account - Accounts of Receipts and Payments during year ended 31 December 2000

	£
Balance on 1 January 2000	888,965
Grant-in-Aid 2000	<u>97,863,000</u>
	98,751,965
Expenditure 2000	<u>(96,731,774)</u>
Balance on 31 December 2000	<u>2,020,191</u>
Represented by :	
Amounts due to State	82,294
Other Closing Balances	<u>1,937,897</u>
	<u>2,020,191</u>

## 8. DUE TO THE STATE

The amount due to the State at 31 December 2000 consisted of:	£'000
Income Tax	22
Pay Related Social Insurance	22
Superannuation	8
Professional Services Withholding Tax	18
Value Added Tax	<u>12</u>
	<u>82</u>

PÁDRAIC MAC KERNAN  
Accounting Officer  
DEPARTMENT OF FOREIGN AFFAIRS  
30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for International Co-Operation for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
Comptroller and Auditor General

## SOCIAL, COMMUNITY AND FAMILY AFFAIRS

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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, Community and Family Affairs, for certain services administered by that Office and for certain grants including a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	102,220	97,708	-
A.2. Travel and Subsistence	3,535	2,977	106
A.3. Incidental Expenses	5,950	4,581	211
A.4. Postal and Telecommunications Services	10,200	9,052	74
A.5. Office Machinery and Other Office Supplies	12,600	8,527	(378)
A.6. Office Premises Expenses	5,465	5,508	290
A.7. Consultancy Services	8,248	1,876	81
A.8. Payments for Agency Services	32,488	31,968	2,019
<b>SOCIAL ASSISTANCE</b>			
B. Old Age Pension (Non-Contributory)	354,000	359,310	-
C. Blind Pension	9,700	9,689	-
D. Child Benefit	504,600	502,106	-
E. Unemployment Assistance	418,800	369,447	-
F. Farm Assist Scheme	36,000	32,625	-
G. Employment Support Services	172,900	161,036	-
H. Pre-Retirement Allowance	61,100	62,416	-
I. One-Parent Family Payment	386,300	378,120	-
J. Widows', Widowers' and Orphans' (Non-Contributory) Pensions	75,900	76,609	-
K. Social Assistance and other Allowances	6,600	6,623	-
L. Family Income Supplement	38,300	31,019	-
M. Carer's Allowance	78,300	78,411	-
N. Supplementary Welfare Allowances	253,000	253,847	-
O. Disability Allowance	218,900	219,869	-
P. Widowed Parent Grant	300	27	-
Q. Free Schemes	120,554	114,463	8,260
R. Miscellaneous Services	1,967	1,752	-
S. Grants for Marriage and Family Counselling Services	3,750	3,750	-
T.1. Grant to the Combat Poverty Agency (Grant-in-Aid)	2,540	2,540	-
T.2. The Programme for Peace and Reconciliation	1,800	975	-
U. Grant to Comhairle	5,200	6,431	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
V. Grants for Community and Voluntary Service (National Lottery Funded)	<u>33,142</u>	<u>26,487</u>	=
<b>Gross Total</b>	2,964,359	2,859,749	10,663
<i>Deduct:-</i>			
W. Appropriations in Aid	<u>86,996</u>	<u>81,948</u>	<u>83</u>
<b>Net Total</b>	<u>2,877,363</u>	<u>2,777,801</u>	<u>10,580</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£99,561,833</b>	<b>€ 126,417,451</b>	

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

## NOTES

### 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			2,777,801
<b>Changes in Capital Assets</b>			
Purchases Cash	(4,739)		
Depreciation	10,886		
Loss on Disposals	<u>17</u>	6,164	
<b>Assets under Development</b>			
Cash Payments		(330)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	2,379		
Increase in Stock	<u>(209)</u>	<u>2,170</u>	<u>8,004</u>
<b>Direct Expenditure</b>			2,785,805
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	12,418		
Notional Rents	<u>9,722</u>		<u>22,140</u>
<b>Operating Cost</b>			<u>2,807,945</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			16,112
<b>Assets under Development (Note 4)</b>			<u>693</u>
			16,805
<b>Current Assets</b>			
Stocks (Note 14)		1,246	
Prepayments		8,762	
Accrued Income		83	
Other Debit Balances:			
Suspense	4,448		
Advances to OPW for office furniture and electrical work	176		
Advances to An Post for postage expenditure	543		
Recoupable Expenditure	<u>215</u>	5,382	
PMG Balance and Cash <sup>1</sup>	14,243		
Less Orders Outstanding	<u>(4,628)</u>	<u>9,615</u>	
<b>Total Current Assets</b>		<u>25,088</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		19,425	
Other Credit Balances:			
Suspense	295		
Payroll Deductions	861		
Due to State (Note 15)	2,317		
Due to the Social Insurance Fund in respect of Unemployment and SWA Payments	<u>1,325</u>	4,798	
Net Liability to the Exchequer (Note 5)		<u>10,199</u>	
<b>Total Current Liabilities</b>		<u>34,422</u>	
<b>Net Current Liabilities</b>			<u>(9,334)</u>
<b>Net Assets</b>			<u>7,471</u>
Note:			
1. PMG balances plus balances held in suspense accounts e.g. An Post			

### 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	92,077	10,836	102,913
Additions	3,080	1,622	4,702
Disposals	(663)	(237)	(900)
Gross Assets at 31 December 2000	<u>94,494</u>	<u>12,221</u>	<u>106,715</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	73,146	7,454	80,600
Depreciation for the year	10,232	654	10,886
Depreciation on Disposals	(659)	(224)	(883)
Cumulative Depreciation at 31 December 2000	<u>82,719</u>	<u>7,884</u>	<u>90,603</u>
<b>Net Assets at 31 December 2000</b>	<u>11,775</u>	<u>4,337</u>	<u>16,112</u>

Note:

The opening balance at 1 January 2000 differs from the closing balance at 31 December 1999 due to adjustments carried forward from 1999 in relation to the purchase of a number of PCs and some ancillary items not entered in the asset register in 1999. The accumulated depreciation figure has also been adjusted.

### 4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2000

	In House Computer Applications
	£'000
Amounts brought forward at 1 January 2000	363
Cash Payments for the Year <sup>1</sup>	330
Transferred to Asset Register	=
<b>Amounts carried forward at 31 December 2000</b>	<u>693</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 2000

	£'000	£'000
Surplus to be surrendered		99,562
Less Exchequer Grant Undrawn		<u>(89,363)</u>
Net Liability to the Exchequer		<u>10,199</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	9,615	
Debit Balances: Suspense	<u>5,382</u>	14,997
<b>Less: Creditors</b>		
Due to State	(2,317)	
Credit Balances: Suspense	<u>(2,481)</u>	<u>(4,798)</u>
		<u>10,199</u>

## 6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Conscience Money	26,527
Witness Expenses	5,160

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

Subhead	Less/(More) than Provided  £'000	Explanation
A.5.	4,073	The saving was due mainly to the fact that development on IT systems did not commence in 2000.
A.7.	6,372	The saving was due mainly to the time delay in the start up of three significant projects.
E	49,353	The saving was due mainly to the number of recipients being lower than anticipated.
F.	3,375	The saving was due mainly to the number of recipients being lower than anticipated.
G.	11,864	The saving was due mainly to the average value of payments being lower than anticipated.
L.	7,281	The saving was due mainly to the number of recipients being lower than anticipated.
P.	273	The saving was due mainly to the number of recipients being lower than anticipated.
Q.	6,091	The saving was due mainly to the number of recipients being lower than anticipated.
R.	215	The saving was due mainly to expenditure on the School Meals Schemes being lower than anticipated.

Subhead	Less/(More) than Provided £'000	Explanation
T.2.	825	The saving was due to the capacity of the voluntary and community sector to develop proposals and structures to draw down funds being less than expected.
U.	(1,231)	In June 2000, a new organisation, Comhairle, was established to combine the National Social Service Board with certain disability support functions of the National Rehabilitation Board (NRB). The excess arose mainly from the extra costs associated with the takeover of functions and staff of the former NRB from June 2000.
V.	6,655	The saving was due mainly to expenditure on developing out-of-school hours childcare services and on the scheme of Community Support for Older People being lower than expected.
W.	5,048	As a consequence of the savings on the Administration Subheads (A1 to A8), the repayment from the Social Insurance Fund of its share of the underlying expenses was reduced.

## 8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1 Receipts from the Social Insurance Fund	79,400,000	72,300,000
2 Recoveries of Social Assistance overpaid	3,800,000	5,432,186
3 Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	2,600,000	2,938,656
4 Receipts under "Liability to Maintain Family" provisions in part IX of the Social Welfare (Consolidation) Act 1993	650,000	535,790
5 Receipts from International Consultancy projects	250,000	200,397
6 Miscellaneous	<u>296,000</u>	<u>540,957</u>
<b>Total</b>	<b><u>86,996,000</u></b>	<b><u>81,947,986</u></b>

### Explanation of Variation

1. Administration costs less than anticipated.
- 2, 3, 4, 5, & 6. Receipts under these headings cannot be accurately forecast.

## 9. COMMITMENTS

Commitments likely to materialise in subsequent years amount to £9,058,426.

## 10. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	124,239	257		
Overtime and extra attendance	4,029,753	2,838	155	12,806
Shift and roster allowances	186,424	52	13	7,360
Miscellaneous <sup>1</sup>	<u>1,800,066</u>	257	159	11,250
Total extra remuneration	<u>6,140,482</u>	3,404	327	12,806

Notes:

Certain individuals received extra remuneration in more than one category.

1. Loyalty bonuses paid to IT staff engaged on year 2000 compliance work

## 11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry forward from 2000 of savings of £8,796,000 is included in the estimates for 2001.

Payments totalling £10,640 were made to fifty six officers under the input scheme(DPS.6/84).

A total of £103,360 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising thirty three individual awards ranging from £100 to £500 and twenty two group awards ranging from £300 to £13,900. A payment of £6,621 was made in respect of tax liability for awards paid in 1999.

A payment of £29,835 in respect of legal expenses and damages was made to one officer who sustained injuries while on Departmental property (E112/3/91).

Payments totalling £20,719 in respect of legal expenses and damages were made to three individuals who sustained a personal injury while on Departmental Property (S73/21/80).

Costs of £605 were awarded in court against the Department in relation to Regulations re: on-site records.

In addition to expenditure under subhead A.2, Travel and Subsistence, A.3. Incidental Expenses, A.4. Postal and Telecommunications Services and A.5. Office Machinery and Other Office Supplies, a sum of £183,550 was received from the Change Management Fund, Subhead P of the Vote for the Office of the Minister for Finance.

Recoveries of Assistance overpayments amounting to £5,432,186 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under subhead W. In addition, recoveries amounting to £2,190,412 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2000 was as follows:

	£	£
Overpayments outstanding at 1 January 2000	37,433,077	
Net Overpayments recorded in 2000	<u>15,869,272</u>	53,302,349
<b>Less:</b>		
Amounts recovered in 2000	7,622,598	
Amounts written off in 2000 as irrecoverable	<u>6,019,994</u>	<u>13,642,592</u>
Overpayments outstanding at 31 December 2000		<u>39,659,757</u>

## 12. EU FUNDING

The KIMSAC Project received £25,633 from EU funds under the ACTS programme.

£5,949 was received from EU funds in respect of the final payment for the Leonardo Da Vinci Project and credited to Appropriation-in Aid subhead.

£31,150 was received from EU funds for the Conference on Social Development.

The outturn shown in subhead T.2. represents the Exchequer's 25% contribution to community development and social inclusion elements of the Peace Programme. The balance of £2,924,342 was advanced from a suspense account pending receipt from EU structural funds.

## 13. NATIONAL LOTTERY FUNDING

### Subhead V. - Grants for Community and Voluntary Service - £26.487 million

#### Organisations which received amounts of £5,000 or more

Access 2000, Waterford	30,000
Access 2000, Wexford	45,000
Achill Sound Community Alert, Co. Mayo,	7,398
Action Inishowen Ltd., Carndonagh, Co. Donegal	96,530
Adare Community Alert, Co. Limerick	7,515
Ahiohill Hall Committee, Co. Cork	5,000
Ait na nDaoine, Dundalk, Co Louth	147,753
An Siol, Dublin 7	89,250
Aontas, Dublin 2	25,000
Arklow and District MABS, Co Wicklow	60,935
Arklow Parish Women's Development Project, Co. Wicklow	5,247
Athlone MABS, Co Westmeath	28,250
Athy Community Development Project, Kildare	62,000
Athy Travellers Club, Co. Kildare	5,400
B.R.E.D.A. Resource Centre, Johnstown Bridge, Co. Kildare	22,526
Balally Family Resource Centre, Dublin 16	40,000
Baldoyle Family Resource Centre, Dublin 13	49,745
Ballinacarrow Community Alert, Ballymote, Co. Sligo	8,865
Ballinasloe Neighbourhood Watch, Co. Galway	8,172
Ballincollig Family Centre, Co. Cork	6,800
Ballintotis Community Alert, Loughaderra, Castlemartyr, Co. Cork	8,201
Ballyadams Development Group, Co. Laois	8,318
Ballybane/Mervue Community Development Project, Co Galway	235,363
Ballybeg Community Development Project, Waterford	152,300
Ballyboden Family Resource Centre, Dublin 16	59,072
Ballybunion Community Alert, 29 Sandhill Park, Co. Kerry	7,244
Ballycastle Community Alert, Ballina, Co. Mayo	5,459
Ballyduff Community Alert, Co.Kerry	10,944

Ballyfermot Resource Centre, Dublin 10	24,059
Ballygar Community Alert Committee, Co. Galway	5,040
Ballyglass Community Council, Co Mayo	8,000
Ballymun Community and Family Training Agency, Dublin 11	103,500
Ballymun Community Action Programme, Dublin 11	129,750
Ballymun MABS, Dublin 11	156,443
Ballymun Men's Centre, Dublin 11	13,000
Ballymun Women's Resource Centre, Dublin 11	5,000
Ballyogan Community Development Resource Centre, Dublin 18	15,000
Ballyphehane/Togher Community Development Project, Cork	103,538
Baltimore, Rath, Sherkin & Cleire Community Council, Co. Cork	25,000
Bantry Community Resource Centre, Cork	119,115
Barnardos – Blanchardstown, Dublin 15	7,000
Bathview Family Resource Centre, Cork	19,773
Bawnogue Women's Development Group, Clondalkin, Dublin 22	27,895
Beauparc Active Retirement Group, Co. Meath	5,135
Belderrig Community Alert, Ballina, Co. Mayo	6,480
Bere Island Project Group, Co Cork	70,849
Birr Information Centre, Co Offaly	17,000
Blackrock Neighbourhood Watch, Cork	8,100
Blacksod/Ellboy Community Alert, Fod Dubh, Beal an Atha, Co. Mayo	15,603
Blakestown CDP, Dublin 15	47,000
Blanchardstown MABS, Dublin 15	105,000
Blayney Blades, Castleblayney, Co Monaghan	38,500
Blessington & District Senior Citizens, Co. Wicklow	7,356
Bodyke Community Development Association, Co. Clare	11,214
Bornacoola Community Alert, Co. Leitrim	10,413
Bosnian CDP, Dublin 2	55,700
Brackenstown Adult Scene of Education, Swords, Co Dublin	10,000
Bray MABS, Co Wicklow	98,240
Bray Neighbourhood Watch, Co Wicklow	86,315
Bray Travellers, Co Wicklow	43,810
Bride St./The Hill/Garryvreda/Woodville/Beachwood Close Neighbourhood Watch, Loughrea	8,016
Bullaun Community Alert Group, Co.Galway	5,513
Bunnoe Community Association, Co. Cavan	5,000
Caherciveen Social Services, Co. Kerry	9,109
Care for the Aged, Celbridge, Co Kildare	7,446
Care for the Elderly, Athy, Co. Kildare	9,900
Care for the Elderly, Newbridge, Co. Kildare	8,370
Carlow MABS	94,813
Carmichael Centre for Voluntary Groups, Dublin 7	47,500
Carrick on Suir CDP, Co Tipperary	56,850

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Carrickmacross Parents/Friends, Co. Monaghan	7,000
Carrigallen Community Centre, Co Leitrim	25,000
Carrigkerry Development Association, Co. Limerick	20,000
Carronreddy FRC, c/o Knockanrawley CDP, Co Tipperary	25,000
Castleblayney Social Services, Co. Monaghan	6,075
Castledermot Community Services, Co. Kildare	5,490
Castlemaine Community Action, Co Kerry	31,800
Castlemartyr/Mogeely Community Alert Group, Killeagh Road, Cork	7,118
Catherine McAuley Centre, Dublin 2	8,000
Cavan MABS	98,200
Cerebral Palsy Ireland, Dublin 4	5,000
Charleville & District Community Enterprise Ltd., Co. Cork	20,000
Charleville MABS, Co Cork	69,500
Cherish, Dublin 2	10,200
Cherry Orchard Family Resource Centre, Dublin 10	68,000
Cill na Martra/Baile Mhuirne Community Alert, Ceann Droma, Co Cork	8,191
Clare Island Development Association, Co Mayo	54,987
Clare MABS, Ennis	128,800
Clare Womens Network, Ennis, Co Clare	32,400
Claremorris Womens Project Ltd, Co Mayo	12,000
CLASP , Castlebaldwin, Co Sligo	67,800
Clogh Family Resource Centre, Co Kilkenny	41,067
Clonakilty Travellers Women's Group, Co Cork	18,423
Clondalkin Travellers Development Group, Dublin 22	94,213
Clondalkin Womens Network, Monastery Road, Dublin 22	86,800
Cloughleigh Development Group, Co. Clare	10,000
Cobh Family Resource Centre, Co. Cork	120,000
Coiste Forbartha Thoin Re, Co. Mayo	15,000
Coiste na N-iarchimi, Dominick Street, Dublin 1	101,800
Comac MABS, Dublin 10	92,048
Community Action Network, Dublin 1	242,225
Community Adult Learning Project, Co. Cork	11,200
Community Alert, Coill Dubh, Naas, Co. Kildare	5,256
Community Alert, Staplestown, Naas, Co. Kildare	13,464
Community Connections, Blacklion, Co. Cavan	116,000
Community Enterprise Society, Dublin 6	5,500
Community Project Team, Kilrush, Co Clare	7,000
Computer Access Co-Operative, Co. Waterford	10,000
Connacht Rural Women's Group, Co. Roscommon	105,000
Connemara Community Radio, Co Galway	50,000
Connolly Information Centre for the Unemployed, Dublin 8	6,700
Convoy Community Alert, Co. Donegal	18,562

Coolcotts Community Development Project, Wexford	102,525
Coole Development Committee, Co. Westmeath	14,500
Coolock Community Law Centre, Coolock, Dublin 5	148,000
Coolock Development Council, Dublin 5	10,000
Corbawn Area Neighbourhood Watch, Shankill, Co. Dublin	67,704
Corduff CDP, Dublin 15	51,050
Cork Community Development Institute	130,490
Cork MABS	116,000
Cork Social and Health Education Project, Western Road, Cork	34,000
Cork Travellers Visibility Group, The Glen, Cork	67,500
Corrane Community Alert, Bollinglanna, Achill, Co. Mayo	10,170
Cox's Demesne Youth and Community Project, Dundalk, Co Louth	18,000
Cranmore Neighbourhood Watch, Co. Sligo	5,242
CRD, Balla Ltd, Co Mayo	10,000
Creagh Community Development Council, Ballinasloe, Co. Galway	9,896
Creggs Community Alert, Co. Roscommon	5,213
Crosscare, Clonliffe College, Dublin 3	27,560
Cunamh Tralee Social Services, Co Kerry	11,936
Darndale Community Development Project, Dublin 5	80,500
Darndale Estate Forum, Dublin 17	11,892
Dolphin House Women's Group, Dublin 8	10,000
Dooniver/Valley/Innisbiggle Community Alert, Achill Sound, Co Mayo	7,952
Douglas Neighbourhood Watch, Co. Cork	8,611
Draiocht, Dublin 24	106,605
Drogheda Community Services, Co. Louth	9,288
Drogheda MABS, Co Louth	60,000
Drogheda Resource Centre, Co Louth	7,000
Drogheda Senior Citizens Interest Group, Co Louth	18,954
Dromahir/Killargue Community Alert, Co. Leitrim	5,410
Dromard Community Alert, Co. Longford	5,459
Dromin/Athlacca Active Age, Kilmallock, Co. Limerick	5,400
Dromiskin St Vincent De Paul, Co Louth	7,452
Duagh Family Resource Centre, Co Kerry	63,434
Dublin 12 Area MABS, Crumlin, Dublin 12	82,346
Dublin City Wide Drugs Crisis Campaign, North Strand, Dublin 1	174,000
Dublin North City MABS	95,234
Dublin North East MABS	46,600
Dublin South East MABS	92,210
Dundalk St Vincent De Paul, Co Louth	15,300
Dundrum/Rathfarnham MABS, Dublin 14	72,000
Dungarvan Community Project, Co Waterford	20,000
Duniry Community Alert, Kylebrack, Loughrea, Co. Galway	5,877

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Dun Laoghaire MABS, Co Dublin	75,718
Durrow Community Alert, Co. Laois	9,360
East Wall Neighbourhood Watch, District "C", Dublin 3	17,610
Edenderry Social Services, Co. Offaly	10,125
Effin / Garrinderk Community Alert, Kilmallock, Co. Limerick	5,025
Emigrant Advice, Dublin 1	70,000
Energy Action, Newmarket, Dublin 8	47,000
Errigal / Truagh Community Alert, Co. Monaghan	5,621
Exchange House MABS, Dublin 2	73,389
Family Life Centre, Boyle, Co Roscommon	53,000
Farney Community Centre, Carrickmacross, Co. Monaghan	40,000
Farranree Community Development Project, Cork	83,438
Fatima Groups United, Dublin 8	10,622
Feakle Community Alert, Kilbarrow, Co. Clare	6,750
Fermoy Young Mothers Group, Co Cork	11,520
Fingal MABS, Swords, Co Dublin	97,233
Finglas MABS, Dublin 11	144,854
Finglas Old Folks Group, Dublin 11	29,883
Finglas South Community Development Project, Dublin 11	58,000
Fohenagh / Killure / Kilgerril Community Council, Ahascragh, Ballinasloe, Co. Galway	18,107
FORUM, Connemara, Co. Galway	152,995
Framework, Waterford	282,948
Friends of the Elderly, Limerick	6,525
Galmoy Community Alert, Co. Kilkenny	6,300
Galway Contact	11,652
Galway South MABS	101,991
Galway Travellers	83,500
Garryhinch Community Alert, Co. Offaly	14,844
Gingerbread Ireland Ltd, Dublin 2	8,400
Glenboe Action Group, Letterkenny, Co Donegal	62,974
Glengarriff Community Cultural & Arts Development Committee, Co. Cork	15,000
Glenswilly Community Alert, Co. Donegal	5,400
Glin Community Alert, Co. Limerick	7,200
Gorey Youth Needs Group, Co. Wexford	23,000
Greater Blanchardstown Development Project, Dublin 15	93,960
Harmony Community Development Project, Athlone, Co. Westmeath	93,760
Helplink South, Athlone, Co Westmeath	24,687
Hillview Residents Association, Dublin 16	22,350
Holywell Trust, Derry	179,117
Inishbofin Development Association, Co Galway	58,189
Inishturk Community Council, Co Galway	43,400
Inner City Organisations Networks, Dublin 1	5,000

Inner City Renewal Group, Dublin 1	172,000
Integrated Services Initiative, Dublin 1	60,692
Introart, Dublin 1	5,000
Inver Community Council (West), Co. Mayo	10,000
Irish Commission for Prisoners Overseas, Dublin 1	25,000
Irish Congress of Trade Unions, Dublin 1	80,000
Irish Episcopal Commission, Dublin 1	21,541
Irish National Organisation for the Unemployed, Dublin 1	100,000
Irish National Widows, Upper Ormond Quay, Dublin 1	16,000
Irish Senior Citizens National Parliament, Dublin 1	45,000
Jobstown Community Development Project, Dublin 24	9,980
Jobstown Integrated Development Project, Dublin 24	58,200
Keenagh Community Alert, Ballina, Co. Mayo	7,306
Kells St Vincent De Paul, Co Meath	16,605
Kerry County Network for People with Disabilities, Tralee, Co Kerry	8,500
Kerry Diocesan Youth Services, Killarney	50,000
Kerry MABS, Tralee	320,050
Kerry Travellers, Tralee, Co Kerry	103,050
Kilcornan Community Alert, Ballyshonick, Pallaskenry, Co. Limerick	13,617
Kilcross Residents & Community Association, Dublin 18	45,000
Kilcurry Community Development, Co. Louth	40,000
Kildallan Community Development Committee, Co. Cavan	8,000
Kildare MABS	121,898
Kildimo Community Alert, Ballincarriga, Co. Limerick	8,100
Kilkenny MABS	81,430
Kilkenny Multimedia Centre	10,000
Kilkerley Community Development Group Ltd., Co. Louth	30,000
Killala Rd. Neighbourhood Watch, Ballina, Co. Mayo	5,823
Killinarden Family Resource Centre, Dublin 24	62,840
Killoran Community Alert, Co. Galway	5,271
Killybegs Neighbourhood Watch, Co. Donegal	5,620
Kilmore West Community Development Project, Dublin 5	49,583
Kilnaleck and District Community Council, Co Cavan	7,000
Kilnaleck CDP, Co. Cavan	30,000
Kilrossanty Community Alert, Co. Waterford	6,750
Kiltimagh and District CDP, Co Mayo	125,497
Kinvara Community Alert, Co. Galway	8,443
Knockanrawley Family Resource Centre, Tipperary	127,200
Knockanrawley Resource Centre, Tipperary	12,695
Knockbride East Community Alert, Cavan	7,363
Laois MABS, Portlaoise	55,500
Laragh Development Group Ltd., Cavan	8,000

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Lawrencetown Community Enterprise Co. Ltd., Co. Galway	24,000
Le Cheile, Dundalk, Co. Louth	25,300
Leap and Glandore Community Alert, Co. Cork	14,877
Leitrim MABS, Ballinamore, Co. Leitrim	62,817
LHD Community Group, Co. Kildare	10,000
Liffey South West MABS, Dublin 8	98,000
Lifford/Clonleigh Resource Centre, Co. Donegal	93,810
Limerick Adult Basic Education Network	10,800
Limerick Centre for Unemployed	5,000
Limerick MABS	174,000
Limerick Senior Citizens Club	142,020
Limerick Travellers	83,300
Limerick Youth Service	7,000
LINK, Cherry Orchard, Dublin 10	96,800
Lisacul Community Resident Committee, Co. Roscommon	6,329
Lisduggan/Larchfield Community Development Project, Waterford	44,350
Lissycasey Community Alert, Co. Clare	6,318
Little Bray Family Resource Centre, Co Wicklow	69,883
Lone Parent Network Tallaght, Dublin 24	15,000
Longford MABS	62,232
Loreto Centre, Dublin 12	6,300
Loughboy Area Resource Centre, Kilkenny	133,164
Louisburgh Community Project, Co Mayo	96,583
Lourdes Youth and Community Services, Dublin 1	111,930
Mac Nean Women's Group, Co. Cavan	40,000
MACRO, Stoneybatter, Dublin 7	171,400
Mahon Community Action Plan, Co Cork	7,141
Mahon Community Development Project, Cork	154,929
Mallow Neighbourhood Watch, Co. Cork	6,075
Markiewicz Community Centre Dublin 10	54,400
Matt Talbot Community Trust, Dublin 10	60,000
Mayfield Integrated Community Development Project, Cork	101,720
Mayfield Neighbourhood Watch, Cork	15,930
Meath MABS	104,068
Meitheal, Dublin 2	196,552
Midas MABS, Clondalkin, Dublin 22	131,070
Midlands Support Agency, Athlone, Co Westmeath	171,765
Midleton Family Forum, Co. Cork	80,000
Mid-West Support Agency, Church Road, Limerick	217,374
Millenium Family Resource Centre, Thurles, Co. Tipperary	20,000
Millstreet Community Council, Co. Cork	5,508
Monaghan MABS, Castleblayney	66,500

Mountview Resource Centre, Dublin 15	29,996
Mountwood/Fitzgerald Community Development Project, Dublin	130,142
Moyross Community Development Project, Limerick	65,205
Mullaghmatt / Cortolvin Community House, Monaghan	8,567
Mullingar MABS, Co. Westmeath	78,476
Munterconnaught Community Development, Co. Cavan	5,000
National Consultative Committee on Racism and Interculturism, Dublin 2	20,835
Narin Portnoo Rosbeg Comm, Co. Donegal	10,000
National Adult Literacy Agency, Dublin 1	30,000
National Traveller Women's Forum, Tuam Road, Galway	20,000
Neighbourhood Watch Scheme 5, Nenagh, Co Tipperary	6,750
Neighbourhood Watch, Ballyfermot, Dublin 10	18,504
Neighbourhood Watch, Nenagh, Co. Tipperary	5,526
Nenagh Community Network, Co. Tipperary	5,000
Network, Kildare	5,000
New Border Generation, Co. Louth	5,000
Newpark Close Community Development Association, Kilkenny	60,010
North Clondalkin Community Development Project, Dublin 22	94,267
North Cork MABS, Mallow	92,270
North Donegal MABS, Letterkenny	102,300
North Galway MABS, Tuam	57,600
North Leitrim Womens Resource Group, Manorhamilton	8,000
North Mayo MABS, Ballina	166,000
North Meath Community Development, Kells	25,000
North Tipperary Community Services, Nenagh	7,000
North Tipperary MABS, Nenagh	86,925
North Wall Women's Centre, Dublin 1	71,500
North West Inner City Women's Network, Manor Street, Dublin 7	57,858
Northside Community Enterprises, Mallow Road, Cork	37,152
Northside Travellers, Dublin 17	60,700
O'Malley Park Family and Community Centre, Limerick	45,740
Obair Newmarket On Fergus Ltd., Co. Clare	30,000
Offaly MABS, Tullamore, Co Offaly	65,400
Oriel / Dundalk MABS, Co. Louth	65,569
Oughterard Community Alert, Co. Galway	21,468
Oughterard Community Centre, Co. Galway	17,000
Our Lady of Lourdes Community Project, Limerick	63,500
Our Lady's Island Community Alert Group, Co. Wexford	5,850
Parental Equality, Dublin 1	6,000
Parents Alone Resource Centre, Dublin 17	6,593
Parents Alone Resource Centre, Dublin 5	112,000
Parish Of The Redeemer, Dundalk, Co. Louth	150,000

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Parkside CDP, Ballina, Co Mayo	80,632
Partners in Mission, Dublin 1	110,250
Pavee Point, Dublin 1	182,917
People In Need Trust, Dublin 2	100,000
Pearse Avenue Residents Group, Mervue, Co. Galway	8,883
Pearse Villas, Sallynoggin, Dublin 18	53,352
P.I.E.C.E. Project, Darndale, Dublin 17	14,000
Plearaca Teo, Co Galway	69,710
Pobal ar Aire Gort a Choirce, Co. Donegal	14,050
Pobal, Dunboyne, Co. Meath	122,002
Portarlinton Community Development Association, Co. Laois	15,261
Portroe Community Alert, Nenagh, Co. Tipperary	5,040
Presentation Family Centre, Listowel, Co Kerry	27,000
Priorswood Community Development Project, Dublin 15	85,500
Project West Community Development Project, Dublin 11	62,000
Protestant Aid, Dublin 4	75,000
Quarryvale Community House, Dublin 22	67,450
Rathvilly Community Alert, Co. Carlow	10,788
Redhills Community Alert, Co. Cavan	6,385
Rialto Area Action Plan, Dublin 8	150,900
Rialto Development Association, Dublin 8	15,000
Ringsend Action Project, Dublin 4	77,000
Rochfortbridge Alarms, Co. Westmeath	5,436
Ronanstown Women's Group, Dublin 22	105,200
Roscommon MABS	58,800
Roscommon Womens Network, Ardsallaghbeg	15,000
Rosemount Community Development Group, Dublin 14	8,450
Rosscarbery Community Alert, Co Cork	5,387
Rowlagh Womens Group, Neilstown Road, Clondalkin, Dublin 22	31,088
Rural Action Project, Clare	10,300
Rural Action Project, Kilrush, Co. Clare	112,000
School St & Thomas Court Bawn Family Resource Centre	32,100
Security for the Elderly, Co. Donegal	45,486
Security for the Elderly, 6 Mary's Lane, Dublin 1	273,080
Security for the Elderly, Co. Longford	62,154
Security of the Elderly, Bishopstown, Cork	11,826
Security of the Elderly, Cork	113,622
Security of the Elderly, Mid West Region	34,095
Security of the Elderly, Northeast	70,641
Security of the Elderly, off Little Green Street, Dublin 7	81,983
Shanakill Family Centre, Tralee, Co Kerry	9,400
Shannonside Carers Group, Rural Action Project, Glebe House, Grace St., Kilrush, Co. Clare	5,148

Shanty Educational Project Ltd, Brittas, Co Dublin	44,000
Sherkin Island Development Council, Co. Cork	64,000
Silvermines Community Alert, Nenagh, Co. Tipperary	5,040
Slievemore Road Neighbourhood Watch, Drimmagh, Dublin 12	17,072
Sligo MABS	58,351
Sligo Neighbourhood Watch, Treacy Avenue	6,682
Sligo Northside Community Partnership, Fonthill	128,000
Society of St. Vincent de Paul, Dunmanway, Co. Cork	10,805
South East Community Development Network, Wexford	12,750
South East Mens Network, Waterford	41,560
South Inner City Community Development Association, Dublin 8	86,000
South Mayo MABS, Castlebar	51,773
South Tipperary Lone Parents Initiative Ltd, Clonmel	5,000
South Tipperary MABS, Clonmel	161,304
South West Clondalkin Community Development, Dublin 22	7,000
South West Kerry Womens Association, Waterville.	11,000
South West Wexford Community Development Project, New Ross	121,855
Southhill Community Development Project, Limerick	95,800
Southside CDP, Navan, Co Meath	82,600
Southside Travellers Action Group, Lambs Cross, Dublin 18	26,106
Southside Womens Action Group, Shankill, Dublin 18	8,060
Special Project for the Disabled; INTERACT c/o IWA, Dublin 3	39,750
St. Andrew's Resource Centre, Dublin 2	113,851
St. Anne's Day Nursery, Co. Cork	8,000
St. Benedict's Resource Centre, Dublin 5	58,752
St. Brigid's Community Centre, Tralee, Co. Kerry	24,900
St Brigid's Enterprise Centre, Dublin 18	6,920
St. Brigid's Family and Community Centre, Waterford	22,916
St. Canice's Community Action, Kilkenny	39,134
St. Catherine's Community, Co. Carlow	89,000
St. Dominic's Community Council, Mullingar, Co. Westmeath	7,020
St. Fergal's Resource Centre, Bray, Co. Wicklow	72,383
St John's Community, Co. Sligo	25,000
St Kevin's Family Centre, Kilnamanagh, Tallaght, Dublin 24	42,133
St. Mary's Community Development Project, Limerick	138,046
St. Mary's Lone Parents Group, Co. Limerick	11,000
St. Mathew's Social Services Centre, Dublin 8	38,500
St. Mel's Family Resource Centre Initiative, Athlone, Co. Westmeath	20,000
St. Michael's Estate Family Resource Centre, Dublin 8	114,244
St. Michael's Family Resource Centre, Dublin 8	14,123
St. Munchin's Family Resource Centre, Ballynanty, Co. Limerick	6,295
St. Munchin's Family Resource Centre, Limerick	100,200

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St. Munchin's Project, Limerick	64,300
St. Teresa's Special Works Conference, Co. Westmeath	22,500
St Vincent De Paul	1,000,000
St Vincent De Paul, Wexford	7,816
St Vincent De Paul, Allenwood, Naas, Co. Kildare	18,000
St Vincent De Paul, Dunamase, Stradbally, Co. Laois	23,392
St Vincent De Paul, Hospital, Co. Limerick	15,120
St Vincent De Paul, Mitchelstown, Co Cork	10,000
St Vincent De Paul, Ozanam House, Limerick	27,482
St Vincent De Paul, Thurles, Co. Tipperary	12,000
St Vincent De Paul, Tramore, Co. Waterford	5,652
Summerhill Active Retirement Group, Summerhill, Co. Meath	8,401
SW Clondalkin CDP, Dublin 22	60,848
TACTIC, Clonmel, Co Tipperary	52,500
Tallaght Centre for the Unemployed, Dublin 24	81,400
Tallaght Home Help, Dublin 24	20,000
Tallaght Lone Parents Centre, Dublin 24	66,025
Tallaght MABS, Dublin 24	150,000
Tallaght Travellers Community Development Project, Dublin 24	57,612
Tallaght Travellers Project, Dublin 24	12,500
Tarmonbarry Community Alert, Co. Longford	9,270
Teamworks, Cork	20,000
Templeogue & District Active Retirement Association, Dublin 12	7,384
Templeshannon CDP, Co Wexford	73,387
Termon & Gartan Community Council, Co. Donegal	13,985
"The Glen", Community Leadership and Equality Network, Cork	44,275
Threshold, Cork	5,000
Thurles Community Social Service, Rossa Street, Co. Tipperary	11,640
Tinryland Community Alert, Co Carlow	13,165
Tipperary Travellers, Tipperary Town	10,000
Togher Community Project Group, Co Louth	12,056
Tosach, Dublin 6	90,318
Tourmafulla Development Association, Co. Limerick	20,000
Tralee Community Development Project, Co. Kerry	105,477
Tralee Womens Resource Centre, Co Kerry	33,316
Trinity Adult Resource Group For Education & Training, Dublin 13	6,500
Triskele Associates, Belfast	254,884
Tuam Resource Centre, Co. Galway	105,530
Tuam St. Vincent De Paul, Co. Galway	13,230
Tulla Community Council, Co. Clare	7,155
Tullacmongan Community Development, Cavan	6,050
Tullamore Community Services, Co. Offaly	5,911

Tullamore Travellers Movement, Co Offaly	67,000
Tullaroan Hall Committee, Co. Kilkenny	9,000
Tullow Community Development, Co. Carlow	8,000
Turlough Community Alert, Castlebar, Co Mayo	12,481
Twin Towns Neighbourhood Watch, Co. Donegal	8,100
Two Mile Borris Community Alert, Thurles, Co. Tipperary	6,120
Urlingford / Grainne Community Alert, Co. Kilkenny	6,777
Vista Project, Dublin 8	33,250
Warrenmount Community Education and Development, Dublin 8	6,500
Waterford Care of the Aged	15,075
Waterford MABS	156,000
Waterford Travellers	11,666
We the People, Knocknaheeny, Cork	81,143
West Cork MABS, Dunmanway	75,500
West Tallaght Resource Centre, Dublin 24	100,500
West Training and Development, Galway	291,479
West Waterford MABS, Dungarvan, Co. Waterford	64,000
Western Women's Link, Lios ban, Galway	15,000
Westport Active Retirement Association, Co. Mayo	5,434
Westside Resource Centre, Galway	191,487
Wexford MABS	80,400
Wicklow Travellers Group Ltd, Wicklow Town	115,000
Wolfe Tone Villas Womens Group, Wexford	21,150
Wolfe Tone / Glencar Road Neighbourhood Watch, Co. Donegal	7,650
Women of the Northwest, Ballina, Co Mayo	48,000
Women Together, Tallaght, Dublin 24	41,950
Womens Aid, Dublin 1	149,485
Womens Project, Mullingar, Co Westmeath	43,000
YMCA, Dublin 2	5,500

#### 14. STOCKS

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery	1,221
IT Consumables	<u>25</u>
	<u>1,246</u>

**15. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	£'000
Income Tax	1,424
Notional Service	16
CSWOP Schemes	287
Pay Related Social Insurance	469
Interstat Value Added Tax	25
Withholding Tax	96
	<u>2,317</u>

E. SULLIVAN  
*Accounting Officer*  
DEPARTMENT OF SOCIAL, COMMUNITY AND FAMILY AFFAIRS  
30 March 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Social, Community and Family Affairs for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000. Attention is drawn to paragraphs 35 to 38 of the report for 2000 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL  
*Comptroller and Auditor General*

## AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
<b>ADMINISTRATION</b>				
A.	Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)			
	<i>Original</i>	<i>£23,525,000</i>		
	<i>Supplementary</i>	<i><u>1,000,000</u></i>	24,525	-
B.	Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) ( <i>National Lottery Funded</i> )	<u>11,000</u>	<u>11,000</u>	-
	<b>Total</b>	<u>35,525</u>	<u>35,525</u>	-

The Statement of Accounting Policies and Principles form Part of this Account.

PHILIP FURLONG  
*Oifigeach Cuntasaíochta*  
AN ROINN EALAÍON, OIÐHREACHTA, GAELTACHTA AGUS OILEÁN  
30 Márta 2001

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## AN ROINN EALAÍON, OIÐHREACHTA, GAELTACHTA AGUS OILEÁN

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch 31 Nollaig 2000, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Oifig an Aire Ealaíon, Oidhreachta, Gaeltachta agus Oileán, le haghaidh seirbhísí áirithe a riarann an Oifig sin, lena n-áirítear deontais áirithe agus ildeontais-i-gcabhair.

Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhrúithe Deiridh £'000	
<b>ADMINISTRATION</b>				
<b>RIARACHÁN</b>				
A.1.	Tuarastail, Pá agus Liúntais	19,165	18,643	-
A.2.	Costais Taistil agus Cothaithe	1,440	1,408	74
A.3.	Costais Theaghmhasacha	795	1,133	61
A.4.	Seirbhísí Poist agus Teileachumarsáide	805	1,004	72
A.5.	Fearais agus Soláthairtí Oifige	2,597	1,351	24
A.6.	Costais Áitreabh Oifige	760	918	177
A.7.	Seirbhísí Comhairleoireachta	578	298	18
<b>EALAÍONA AGUS CULTÚR</b>				
B.	Payments to match resources generated by the National Museum, the National Library and the National Archives (Grant-in-Aid Fund)	956	699	(2)
C.1.	General expenses of the main Cultural Institutions (Grant-in-Aid Fund) (National Lottery Funded)	9,905	9,905	150
C.2.	Cultural Projects	2,518	5,361	5
C.3.	Cultural Development Incentives Schemes	5,064	2,873	-
C.4.	Heritage Fund	500	-	-
<b>AN GHAELIGE AGUS AN GHAELTACHT</b>				
D.	Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,800	1,943	-
E.	Scéimeanna Feabhsúcháin sa Ghaeltacht			
	<i>Meastachán bunaidh</i> £4,500,000			
	<i>Meastachán forlíontach</i> <u>5,000,000</u>	9,500	9,718	-
F.	Scéimeanna Cultúrtha agus Sóisialta	3,900	3,738	1
G.	Oifig Eorpach do Theangacha Neamhfhorleathana	40	40	-
H.1.	Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)			
	<i>Meastachán bunaidh</i> £3,760,000			
	<i>Meastachán forlíontach</i> <u>150,000</u>	3,910	3,910	-
H.2.	Údarás na Gaeltachta - Deontais do Thionscail (Deontas-i-gCabhair)	13,500	13,500	-
H.3.	Údarás na Gaeltachta - Caiteachas Caipitil ar Fhoirgnimh (Deontas-i-gCabhair)	14,000	14,000	-
H.4.	Údarás na Gaeltachta - Toghchán	160	53	-

	Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
I.	Bord na Gaeilge - Caiteachas Reatha (Deontas-i-gCabhair) (Arna Chistiú ag an gCrannchur Náisiúnta)	1	-	-
J.1.	Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)(Crannchur Náisiúnta)	1,150	1,150	-
J.2.	Íocaíocht leis an Foras Teanga (Deontas-i-gCabhair)	5,967	5,967	-
<b>CRAOLACHÁN AGUS SCANNÁNAÍOCHT (BROADCASTING AND FILMS)</b>				
K.	Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)	67,066	67,066	-
L.	Payment to An Post for Collection of Broadcasting Licence Fees	7,000	7,000	-
M.1.	Commissions and Special Inquiries	11	3	-
M.2.	Caiteachas i ndáil le bunú Coras Chraolacháin Dhigiteach.	1,416	1,001	-
M.3.	An Coimisiún um Radio agus Telefís Neamhspleách caiteachas Reatha (deontas-I-gcabhair)	1,513	-	-
M.4.	An Coimisiún um Raidio agus Telefís Neamhspleách caiteachas caipitil (deontas-i-gcabhair)	500	-	-
N.1.	Irish Film Board - Administration Expenses (Grant-in-Aid)			
	<i>Meastachán bunaidh</i>	<i>£704,000</i>		
	<i>Meastachán forlíontach</i>	<i>100,000</i>	804	804
N.2.	Irish Film Board - Capital Expenditure (Grant-in-Aid)			
	<i>Meastachán bunaidh</i>	<i>£6,200,000</i>		
	<i>Meastachán forlíontach</i>	<i>1,000,000</i>	7,200	7,200
O.1.	Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge Caiteachas Reatha (Deontas-i-gCabhair)	14,029	14,029	-
O.2.	Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge - Caiteachas Caipitil (Deontas-i-gCabhair)	870	870	-
<b>OIDHREACHT (HERITAGE)</b>				
P.1.	Grant-in-Aid for An Chomhairle Oidhreachta (Heritage Council) Administrative Expenses	951	881	-
P.2.	Grant-in-Aid for An Chomhairle Oidhreachta (Heritage Council) (National Lottery Funded) Current Expenditure	1,500	1,500	-
P.3.	Grant-in-aid for An Chomhairle Oidhreachta (Heritage Council) (National Lottery Funded) - Capital Expenditure	4,050	3,150	-
Q.1.	Education and Visitor Services	620	761	8
Q.2.	Miscellaneous Services at Visitor Centres	238	147	-
R.	Maintenance and Supplies	237	50	-
S.	National Parks and Wildlife Service			
	<i>Meastachán bunaidh</i>	<i>£18,551,000</i>		
	<i>Meastachán forlíontach</i>	<i>(2,550,000)</i>	16,001	14,877
				753

Seirbhís		Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhrúith: Deiridí £'000
T.1.	Inland Waterways	2	2,141	-
T.2.	Grant to Waterways Ireland	12,545	9,928	352
U.	Architectural Inventory	520	296	17
V.	National Monuments And Historic Properties	31,970	32,260	1,456
<b>SEIRBHISE EILE (OTHER SERVICES)</b>				
W.	Oileáin	5,000	4,616	-
X.	Overseas Marketing	<u>600</u>	<u>522</u>	<u>20</u>
<b>An Mór-Iomlán</b>				
	<i>Meastachán bunaidh</i>	<i>£269,954,000</i>		
	<i>Meastachán forlíontach</i>	<i>3,700,000</i>		
	<i>Deduct:-</i>			
Y.	Appropriations in Aid			
	<i>Meastachán bunaidh</i>	<i>£81,022,000</i>		
	<i>Meastachán forlíontach</i>	<i><u>700,000</u></i>	<i><u>81,722</u></i>	<i><u>145</u></i>
<b>An Glan-Iomlán</b>				
	<i>Meastachán bunaidh</i>	<i>£188,932,000</i>		
	<i>Meastachán forlíontach</i>	<i><u>3,000,000</u></i>	<i><u>184,367</u></i>	<i><u>3,041</u></i>
<b>MEID CRUINN LE TABHAIRT SUAS</b>		<b>£7,565,119</b>	<b>€ 9,605,720</b>	

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) Capital Assets Statement - Valuation of Land and Buildings

Heritage Properties, such as Parks and National Monuments and heritage assets such as artefacts and manuscripts, have not been valued. Estimates have not been included for other miscellaneous properties and sites as they would require individual valuations, which it has not been possible to undertake. Consequently works carried out on such assets in the course of the year have not been valued.

#### (b) 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%.

##### Other Capital Assets

Depreciation policy for other capital assets is as follows:

Dinghies	20 %	of Cost per annum
Plant and Machinery	10 %	of Cost per annum

## 2. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			184,367
<b>Changes in Capital Assets</b>			
Purchases Cash	(2,650)		
Disposals Cash	18		
Depreciation	1,672		
Loss on Disposals	<u>14</u>	(946)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	941		
Decrease in Stock	<u>183</u>	<u>1,124</u>	<u>178</u>
<b>Direct Expenditure</b>			184,545
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	3,775		
Notional Rents	<u>3,330</u>		<u>7,105</u>
<b>Operating Cost</b>			<u>191,650</u>

## 3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 4)</b>			6,657
<b>Current Assets</b>			
Stocks (Note 17)		955	
Prepayments		90	
Accrued Income		145	
Advances to OPW		1,390 <sup>1</sup>	
Other Debit Balances:		6,980	
PMG Balance and Cash	24,714		
Less Orders Outstanding	(23,231)	1,483 <sup>2</sup>	
<b>Total Current Assets</b>		11,043	
<b>Less Current Liabilities</b>			
Accrued Expenses		3,276	
Due to State (Note 18)		996	
Other Credit Balances:		5,060	
Net Liability to the Exchequer (Note 5)		3,797	
<b>Total Current Liabilities</b>		13,129	
<b>Net Current Liabilities</b>			(2,086)
<b>Net Assets</b>			<u>4,571</u>

## Notes:

1. The amount standing in the suspense account at the year end represents the net advance funding to OPW for capital projects ongoing in 2000.
2. This amount is as shown by PMG returns to the Department. A full reconciliation was not possible between the Departments accounting system and the PMG returns.

## 4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Plant & Machinery £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 2000 <sup>1</sup>	10,067	5,883	3,057	19,007
Additions	1,093	1,227	308	2,628
Disposals	(121)	(64)	-	(185)
Assets Transferred to Waterways Ireland <sup>2</sup>	(4,634)	(136)	(19)	(4,789)
Gross Assets at 31 December 2000	<u>6,405</u>	<u>6,910</u>	<u>3,346</u>	<u>16,661</u>
<b>Accumulated Depreciation</b>				
Opening Balance at 1 January 2000 <sup>1</sup>	5,033	4,096	1,621	10,750
Depreciation for the year	594	795	283	1,672
Depreciation on Disposals	(94)	(59)	-	(153)
Depreciation on Assets Transferred to Waterways Ireland	(2,202)	(55)	(8)	(2,265)
Cumulative Depreciation at 31 December 2000	<u>3,331</u>	<u>4,777</u>	<u>1,896</u>	<u>10,004</u>
Net Assets at 31 December 2000	<u>3,074</u>	<u>2,133</u>	<u>1,450</u>	<u>6,657</u>

## Notes:

- The opening balances for Plant and Machinery differ from the corresponding closing balances in the 1999 Appropriation Account, as an inventory and valuation of Duchas, the Heritage Service, Plant and Machinery only was carried out to identify the opening balances of these assets at 1 January 2000.
- For consistency of accounting treatment with Waterways Ireland, it has been assumed that the capital assets were transferred with effect from 1 January 2000.

## 5. NET LIABILITY TO THE EXCHEQUER

## Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000	£'000
Surplus to be surrendered		7,565
Less Exchequer Grant Undrawn		(3,768)
Net Liability to the Exchequer		<u>3,797</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash <sup>1</sup>	1,483	
Debit Balances: Suspense	<u>8,370</u>	9,853
<b>Less: Creditors</b>		
Due to State	(996)	
Credit Balances: Suspense	<u>(5,060)</u>	<u>(6,056)</u>
		<u>3,797</u>

## Note:

- This amount is as shown by PMG returns to the Department. A full reconciliation was not possible between the Departments accounting system and the PMG returns.

**6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**  
**Sale Of The Chester Beatty Library £6,000,000**

An amount of £6 million in relation to the sale of the Chester Beatty Library premises on Shrewsbury Road, was received from the Trustees of the Library and lodged as an Exchequer Extra Receipt. The total sale price of the premises was £7.2 million. After discharging legal and other costs, the Library refunded £6 million to the Department, with £840,000 being retained by the trustees. The Department has sought Department of Finance sanction to allow the Trustees to retain this amount.

**7. MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN**

Subhead	Less/(More) Than Provided £'000	Explanation
A.1.	522	Expenditure on this subhead includes £661,000 for salaries of Waterways Ireland staff from 1 April 2000 to the end of the year.
A.3.	(338)	Bhí an caiteachas ar thraenáil agus ar costais theagmhasacha níos mó ná mar a beartaíodh.
A.5.	1,246	Is ar chaiteachas caipitil agus de bharr moill ar thógraí áirithe teicneolaíocht an eolais a bhí beartaithe i 2000 is mó a bhaineann an tsabháil seo.
A.7.	280	Cuireadh moill ar chomhairleoireachtaí áirithe a bhí beartaithe sa bhliain 2000.
B.	257	Receipts did not reach the anticipated level principally due to the delay in the development of the expanded National Museum shop and the corporate hospitality space in Collins Barracks.
C.2.	(2,843)	The excess arose due to the Department's accounting treatment of advances to OPW for capital works undertaken by OPW in previous years and the purchase at auction of the Ulysses manuscript.
C.3.	2,191	Certain projects did not progress as quickly as anticipated.
C.4.	500	The saving arose as a result of a delay in the introduction of legislation establishing the Heritage Fund. It was agreed with the Department of Finance that this would not be spent if the Ulysses manuscript was purchased.
D.	(143)	Bhí an caiteachas níos mó ná mar a bhí measta ar dtús toisc gur tháinig níos mó iarratais ar íocaíocht ná mar a bhíodhas ag súil leis agus mar gur méadaíodh na deontais feabhsúcháin i rithna bliana.
H.4.	107	Ni raibh na sonrasc iomlán cuí i dtaca le reachtáil Toghcháin Údarás na Gealtachta 1999 faighteag an Roinn chun na híocaíochtaí ar fad a dhéanamh.
M.1.	8	The expenses of the Broadcasting Complaints Commission were less than anticipated.
M.2.	415	This estimate provided for the total cost of the consultancy in respect of the digital terrestrial television project and this was not complete at 31 December 2000.
M.3.	1,513	This estimate provides for current funding for the Independent Radio and Television Commission following additional powers to be conferred on it and the abolition of the 3% levy on independent broadcasters as proposed in the Broadcasting Bill, 1999. At the year end the Broadcasting Bill, 1999 had not completed its passage through the Oireachtas, and therefore the provision was not utilised.
M.4.	500	The programme for Government includes a commitment to abolish the 3% levy on independent broadcasters. A once off Exchequer fund not to exceed £500,000 for the purposes of defraying capital costs in respect of local or community broadcasters is proposed in the Broadcasting Bill, 1999. At the year end the Broadcasting Bill, 1999 had not completed its passage through the Oireachtas, and therefore the provision was not utilised.
P.1.	70	The saving is due to the fact that recruitment of additional staff did not take place as quickly as was anticipated.
P.3.	900	The saving is in respect of a provision for new headquarters premises for the Heritage Council. The project did not proceed in 2000.
Q.1.	(141)	The excess arose from the procurement of heritage site-related brochures in larger quantities than had been anticipated due to higher than expected demand and more intensive advertising.

Subhead	Less/(More) Than Provided £'000	Explanation
Q.2.	91	The savings arose from under-spending on the purchase of items for re-sale at State-managed heritage sites.
R.	187	Maintenance costs at Dúchas sites and visitor centres were not as high as anticipated.
S.	1,124	The shortfall was due to underspending on the provision for SAC compensation payments and delays in commencement of certain projects.
T.1.	(2,139)	It had been envisaged that Waterways Ireland would be in full operation by 1 January 2000. However, operation did not substantially commence until 1 April 2000. Consequently, an excess arose on this subhead.
T.2.	2,617	It had been envisaged that Waterways Ireland would be in full operation by 1 January 2000. However, operation did not substantially commence until 1 April 2000. Consequently, except a saving arose on this subhead.
U.	224	Progress on the National Inventory of Architectural Heritage was slower than anticipated – sanction to employ certain Survey Control staff was received from the Department of Finance late in the year.
W.	384	Tharla an tsabháil seo toisc nár tionscnaíodh tógraí caipitil áirithe ar na hoileáin amach ón gcósta i 2000.
X.	78	There was an underspending on the overseas marketing of State managed heritage sites.

## 8. LEITHRIS-I-GCABHAIR

	Mar a Measadh £	Mar a Fuarthas £
1 Fáltais Ilghnéitheacha	65,000	19,240
2 Aisioc tuarastal áirithe	55,000	123,708
3 Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	600,000	413,827
4 Fáltais i ndáil leis an Leabharlann Náisiúnta (National Library)	300,000	230,045
5 Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	56,000	55,532
6 Taillí ceadúnais craolacháin	73,200,000	73,655,098
7 Rents (including receipts from lettings of fishing rights, etc.)	150,000	94,456
8 Miscellaneous Services at Visitor Centres	238,000	477,914
9 Sales of Property	10,000	-
10 Charges at National Parks and Wildlife Sites	540,000	662,509
11 Charges at National Monuments and Historic Properties	2,980,000	3,233,288
12 Charges for use of Inland Waterways	160,000	198,444
13 Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.		
<i>Meastachán bunaidh</i>	<i>£1,252,000</i>	
<i>Meastachán forlíontach</i>	<i>700,000</i>	
14 Caiteachas í ndáil le bunú chóras chraolacháin dhigiteach	1,416,000	=
<b>An tIomlán</b>	<b><u>81,722,000</u></b>	<b><u>82,347,413</u></b>

**Míniú**

1. Tá sé deacair na faltais faoin gceannteideal seo a mheas.
2. Ní bhfuarthas na haisíocanna a bhí dlite i 1999 go dtí 2000.
3. Ní dheachaidh an obair feabhasúcháin i siopai an Mhúsaem chun cinn mar a beartaíodh. Bhi an ioncam níos lú ná a measadh sa chéad áit, dá réir sin.
4. Ní bhfuarthas oiread táilli i réimsí áirithe agus a rabhthas ag súil leis.
7. Rents were not brought to account as quickly as was anticipated.
8. Receipts from the sale of Heritage Cards increased significantly as a result of television advertising.
9. No property was sold in 2000.
10. Receipts from admission charges at Parks and Wildlife sites were greater than anticipated.
11. Receipts from admission charges at National Monument and Historic Properties sites were greater than anticipated.
12. Receipts for use of Inland Waterways were more than expected due to the increased numbers using the facilities.
13. It is difficult to accurately estimate receipts for this item as it includes income in respect of the sales of sundry produce and the disposal of surplus plant and receipts can vary significantly from year to year.
14. Ní raibh aon fháltais ann toisc go mbraitheann bunú an chóras craolacháin dhigiteach ar an mBille Craolacháin 1999, nach ndearnadh dlí de sa bhliain 2000.

**9. COMMITMENTS****(a) Global Commitments**

The global figure for non-capital commitments likely to arise in 2001 and subsequent years is estimated to be £1,363,000.

**(b) Multi-annual Capital Commitments**

Expenditure was incurred on one project during 2000 where the total estimated cost of the project will exceed £5 million. Particulars of the project are:

Project	Cumulative Expenditure to 31/12/1999	Expenditure 2000	Subsequent Years
	£	£	£
Boyne Valley Visitor Centre	8,330,173	168,290	25,000

**10. MATURED LIABILITIES**

Included in the amount shown in Note 3 for accrued expenses (£3,276,000) is the estimated sum of £1,716,000 in respect of matured liabilities as at 31 December 2000.

## 11. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	227,814	242	4	9,534
Overtime and extra attendance	785,570	401	53	18,073
Miscellaneous	<u>299,776</u>	357	12	11,250
Total extra remuneration	<u>1,313,160</u>			

Note:

Certain individuals received extra remuneration in more than one category.

## 12. MISCELLANEOUS ITEMS

The Administrative Budget Agreement provides for the recognition of exceptional performance by staff. In accordance with this provision, awards amounting to a total of £37,638 were made. This sum included individual payments to a total of 59 officers ranging from £ 250 to £1,988. There were five team awards ranging from £250 to £1500, totalling £2,700.

A total of £194,127 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 sanction E112/1/92 and Department of Finance delegated sanction of August 1991)

Sums totalling £178,158 were paid in settlement of claims for personal injuries on State property. (Department of Finance delegated sanction of August 1991 and Department of Finance sanction S427/4/98).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £1,173,000 was included in the estimate for 2001.

An amount of £411,486 in costs was paid with regard to the Spanish Armada/Streedagh Bay case. Although the State's case was successful in both the High Court and the Supreme Court, the Supreme Court refused to make an order as to costs in the Supreme Court and refused to rule on the preceeding High Court costs, remitting them to the trial judge in the High Court. The trial judge, taking account of the public interest factor, awarded High Court costs of £362,381 plus interest of £49,105 to the plaintiffs.

A sum of £432,434 was paid in settlement of legal costs incurred by the Plaintiff as a result of the High Court action and Supreme Court Appeal which found An Blascaod Mór National Historic Park Act 1989 to be unconstitutional (Department of Finance delegated sanction of August 1991 refers).

Amounts totalling £2,121 were paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

A sum of £1,631 was paid from the Change Management Fund, allocated from Subhead P of the Finance Vote.

## 13. EU FUNDING

The outturn shown in Subheads C.2., C.3., H.2., H.3., S., T.1., T.2., V and X includes expenditure in respect of activities co-financed from EU funds.

## 14. COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2000 on account of which payments were made in the year is as follows.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2000 £	Cumulative Expenditure to 31/12/2000 £
Broadcasting Complaints Commission	1977	2,956	200,670

## 15. MISCELLANEOUS ACCOUNTS

E. Is mar seo a leanas a bhain caiteachas ar Scéimeanna Feabhsúcháin sa Ghaeltacht:-

Caiteachas Caipitil:	£	£
Bóithre	6,681,365	
Uisce agus séarachas	27,092	
Muiroibreacha	2,157,823	
Hallai agus Coláistí Gaeilge	374,820	
Áiseanna Caitheamh Aimsire	<u>476,779</u>	
		<u>9,717,879</u>

F. Is mar seo a leanas a bhain caiteachas ar na deontais chun cabhrú le:-

	£	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáththeanga an teaghlaigh acu	498,300	
Lucht iostais a choinníonn foghlaimeoirí aitheanta Gaeilge	2,337,077	
Seirbhísí ilghnéitheacha (Siamsa Tíre, etc.)	<u>902,739</u>	
		<u>3,738,116</u>

<b>Cuntas Chiste na Gaeilge</b>	<b>£</b>	<b>£</b>
Fuilleach ar 1 Eanáir 2000	703,147	
Deontas-I-gCabhair 2000	<u>1,150,000</u>	1,853,147
<b>Iocaíochtaí le:-</b>		
Bord na Leabhar Gaeilge	655,000	
Comhaltas Ceoltóirí Éireann	240,000	
Comhaltas na Mac Léinn, Gaillimh	3,120	
Comhchoiste Réamhscolaíochta	1,487	
Comhlachas Náisiúnta Drámaíochta	1,500	
Conradh na Gaeilge	49,797	
Cumman na bhFiann	9,834	
European Language Initiative	29,686	
Féile Phan-Cheilteach	15,000	
Gael-Linn	25,000	
Gaelscoil Dhún Lathaí, Co Aontroma	4,781	
Gaelscoil Uí Néill, Co an Dún	25,094	
Gael-Taca, Corcaigh	30,000	
Gaillimh le Gaeilge	35,000	
Glór na nGeal	2,000	
Iomairt Choilm Cille	50,036	
Ionad Ealaíon is Dúchais Naomh Eoin	6,000	
Lá - Nuachtán na nGael	9,639	
Naíonra Naithí	2,500	
Pobal	19,295	
Scoil Theangachta nua - Cheilteacha	7,500	
Taibhdhearc na Gaillimhe	175,000	
Tiobraid Árann ag Labhairt	30,000	
Tógra Béaldoidis Chorca Dhuibhne	<u>20,000</u>	<u>1,447,269</u>
<b>Fuilleach ar 31 Nollaig 2000</b>		<u><b>405,878</b></u>

**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 2000.**

	<b>£</b>	<b>£</b>
Balance at 1 January 2000	(419)	
Grant from subhead B	<u>699,404</u>	698,985
<i>Payments</i>		
National Museum	413,827	
National Library	230,045	
National Archives	<u>55,532</u>	<u>699,404</u>
Balance at 31 December 2000		<u>(419)</u>

**Grant-in-Aid Fund for General Expenses of the Main Cultural Institutions  
Account of Receipts and Payments for the year ended 31 December 2000.**

	£
Balance at 1 January 2000	247,930
Grant-in-Aid - subhead C.1	<u>9,905,000</u>
	10,152,930
Payments (see Schedule)	<u>9,852,887</u>
Balance at 31 December 2000	<u>300,043</u>

**Schedule of payments funded from Subhead C.1. drawdown**

	£
Irish Museum of Modern Art	2,705,000
National Museum	3,809,956
National Library	1,171,518
National Archives	482,808
National Archives Advisory Council	605
Chester Beatty Library	863,000
National Concert Hall	820,000
<b>Total</b>	<u>9,852,887</u>

**National Museum Grant-In-Aid Fund Account - Account of Receipts and Payments  
for the year ended 31 December 2000**

	£
Balance at 1 January 2000	17,931
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives (subhead B.)	413,827
Grant from Grant-in-Aid Fund - Cultural Institutions (subhead C.1.)	<u>3,809,956</u>
	4,241,714
Payments	<u>4,223,783</u>
Balance at 31 December 2000	<u>17,931</u>

**National Museum Non-Voted Moneys Account**

	£
Balance at 1 January 2000	21,767
Sponsorship/Donations	<u>4,762</u>
	26,529
Payments	<u>0</u>
Balance at 31 December 2000	<u>26,529</u>

**National Library Grant-In-Aid Fund Account - Account of Receipts and Payments  
for the year ended 31 December 2000**

	£
Balance at 1 January 2000	3,315
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives (subhead B)	230,045
Grant from Grant-in-Aid Fund - Cultural Institutions (subhead C.1.)	<u>1,171,518</u>
	1,404,878
Payments	<u>1,401,563</u>
Balance at 31 December 2000	<u>3,315</u>

**National Archives Grant-In-Aid Fund Account - Account of Receipts and Payments  
for the year ended 31 December 2000**

	£
Balance at 1 January 2000	23,527
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives (subhead B)	55,532
Grant from Grant-in-Aid Fund - Cultural Institutions (subhead C.1.)	<u>482,808</u>
	561,867
Payments	<u>538,340</u>
Balance at 31 December 2000	<u>23,527</u>

**16. NATIONAL LOTTERY FUNDING**

<i>Subhead</i>	<b>£'000</b>
J.1. Ciste na Gaeilge	1,150
P.2. An Comhairle Oidhreachta- Current	1,500
P.3. An Comhairle Oidhreachta- Capital	<u>3,150</u>
	<u>5,800</u>

**17. STOCKS**

Stocks at 31 December 2000 comprise:	<b>£'000</b>
Stationery, first aid, miscellaneous	274
IT Consumables	10
Other (includes consumables in local depots e.g. building materials, small plant, protective clothing etc.)	<u>671</u>
	<u>955</u>

**18. DUE TO THE STATE**

The amount due to the State at 31 December 2000 consisted of:	<b>£'000</b>
Income Tax	486
Pay Related Social Insurance	260
Pension Contributions	6
Withholding Tax	<u>244</u>
	<u>996</u>

PHILIP FURLONG  
*Oifigeach Cuntasaíochta*  
 AN ROINN EALAÍON, OIDHREACHTA, GAELTACHTA AGUS OILEÁN  
 27 Iúil 2001

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**Teastas an Ard-Reachtair Cuntas agus Ciste**

Tá iniúchadh déanta agam ar Chuntas Leithreasa Vóta An Roinn Ealaíon, Oidhreacht, Gaeltachta agus Oileán don bhliain 2000 de réir forálacha alt 3 den *Comptroller and Auditor General (Amendment) Act, 1993*. Fuair mé an t-eolas agus na mínithe a bhí uaim. De thoradh an iniúchta atá déanta agam is é mo bharúil go dtugann an Cuntas léargas fíor cheart ar fháltais agus ar chaiteachais an Vóta don bhliain dar chríoch 31 Nollaig 2000.

JOHN PURCELL  
*Ard-Reachtair Cuntas agus Ciste*

## NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 December 2000, 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
<b>ADMINISTRATION</b>			
A.1. Salaries, Wages and Allowances	1,735	1,558	-
A.2. Travel and Subsistence	35	29	-
A.3. Incidental Expenses	365	401	6
A.4. Postal and Telecommunications Services	76	58	(1)
A.5. Office Machinery and Other Office Supplies	165	170	(3)
A.6. Office Premises Expenses	299	294	17
A.7. Consultancy Services	35	40	2
<b>OTHER SERVICES</b>			
B. Grant-in-Aid Fund for Acquisitions and Conservation	750	750	132
C. Grant-in-Aid Fund for National Gallery Jesuit Fellowship	25	25	-
D. National Gallery Development Fund	<u>3,000</u>	=	=
<b>Gross Total</b>	<b>6,485</b>	<b>3,325</b>	<b>153</b>
<i>Deduct:-</i>			
E. Appropriations in Aid	<u>1</u>	<u>10</u>	=
<b>Net Total</b>	<b><u>6,484</u></b>	<b><u>3,315</u></b>	<b><u>153</u></b>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£3,168,802</b>	<b>€ 4,023,549</b>	

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

## NOTES

## 1. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			3,315
<b>Changes in Capital Assets</b>			
Purchases Cash	(123)		
Depreciation	<u>136</u>	13	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals		<u>86</u>	<u>99</u>
<b>Direct Expenditure</b>			3,414
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			314
<b>Operating Cost</b>			<u>3,748</u>

## 2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2000

	£'000	£'000	£'000
<b>Capital Assets (Note 3)</b>			331
<b>Current Assets</b>			
Stocks (Note 9)		4	
Prepayments		13	
PMG Balance and Cash	270		
Less Orders Outstanding	(188)	82	
Amount Owed by the Exchequer (Note 4)		<u>73</u>	
<b>Total Current Assets</b>		172	
<b>Less Current Liabilities</b>			
Accrued Expenses	166		
Other Credit Balances:			
Grant-in-Aid Fund for acquisitions and conservation (Note 8)	133		
National Gallery Jesuit Fellowship Grant-in-aid Fund (Note 8)	<u>22</u>		
<b>Total Current Liabilities</b>		<u>321</u>	
<b>Net Current Liabilities</b>			(149)
<b>Net Assets</b>			<u>182</u>

## 3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2000

	Office Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 2000	585	211	796
Additions	<u>93</u>	<u>32</u>	<u>125</u>
Gross Assets at 31 December 2000	<u>678</u>	<u>243</u>	<u>921</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2000	357	97	454
Depreciation for the year	<u>113</u>	<u>23</u>	<u>136</u>
Cumulative Depreciation at 31 December 2000	<u>470</u>	<u>120</u>	<u>590</u>
<b>Net Assets at 31 December 2000</b>	<u>208</u>	<u>123</u>	<u>331</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 2000

	£'000	£'000
Surplus to be surrendered		3,169
Less Exchequer Grant Undrawn		<u>(3,242)</u>
Net Liability from the Exchequer		<u>(73)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash		82
<b>Less: Creditors</b>		
Grant-in-Aid Fund for acquisitions and conservation	133	
National Gallery Jesuit Fellowship Grant-in-aid Fund	<u>22</u>	<u>155</u>
		<u>(73)</u>

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

Subhead	Less/(More) Than Provided  £'000	Explanation
A.1.	177	This saving arose due to a number of posts not being filled.
A.2.	6	Planned travel to research exhibitions curtailed.
A.4.	18	This saving was due to a delay in installation of internet and e-mail facilities.
D.	3,000	This project is behind schedule and therefore this grant will not be required until 2001.

#### 6. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Miscellaneous Receipts	1,000	9,564

##### Explanation of Variations

- The surplus represents refund of PRSI contributions overpaid in prior years plus a cancelled payable order.

## 7. DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of £5,000 or more	Max. Individual Payment of £5,000 or more
	£			£
Higher, special or additional duties	2,068	1	-	-
Overtime and extra attendance	194,274	58	9	10,429
Shift and roster allowances	49,630	45	-	-
Miscellaneous	90	1	-	-
Total extra remuneration	<u>246,062</u>		9	

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 2000	15,402	7,354	14,866	37,622
Grant-in-Aid 2000 (Subhead B.)	700,000	30,000	20,000	750,000
Expenditure 2000	(615,906)	(22,868)	(15,818)	(654,592)
Balance at 31 December 2000	<u>99,496</u>	<u>14,486</u>	<u>19,048</u>	<u>133,030</u>

## Grant-In-Aid Fund For The National Gallery Jesuit Fellowship

	£
Balance at 1 January 2000	-
Grant-in-Aid 2000 (Subhead C.)	25,000
Expenditure 2000	(2,700)
Balance at 31 December 2000	<u>22,300</u>

9. STOCKS

Stocks at 31 December 2000 comprise:	£'000
Stationery	3
Cleaning Materials	<u>1</u>
	<u>4</u>

RAYMOND KEAVENEY  
*Accounting Officer*  
NATIONAL GALLERY  
25 April 2001

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**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the National Gallery for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

## FLOOD RELIEF

ACCOUNT of the sum expended, in the year ended 31 December 2000, compared with the sum granted for the payment of certain exceptional grants and for the recoupment of certain expenditure in connection with flood relief.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Flood Relief - Grants for Home Relocation Assistance	251	153	-
B. Financial Assistance to certain victims of flooding in Limerick	250	250	-
C. Flood Relief - Grant to the Irish Red Cross Society			
<i>Original</i>	-		
<i>Supplementary</i>	<u>1,000,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Total</b>			=
<i>Original</i>	£501,000		
<i>Supplementary</i>	<u>1,000,000</u>	<u>1,501</u>	<u>1,403</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>£98,390</b>	<b>€ 124,930</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of this Account.

### NOTES

#### 1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Administrative and engineering assistance as well as stocks, office equipment, furniture, fittings and other assets are accounted for under Vote 10 - Office of Public Works.

#### 2. OPERATING COST STATEMENT FOR 2000

	£'000	£'000	£'000
<b>Net Outturn</b>			1,403
<b>Changes in Net Current Assets</b>			=
<b>Direct Expenditure</b>			<u>1,403</u>
<b>Operating Cost</b>			<u>1,403</u>

### 3. NET LIABILITY TO THE EXCHEQUER

#### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2000

	£'000
Surplus to be surrendered	98
Less Exchequer Grant Undrawn	(98)
Net Liability to the Exchequer	=

### 4. EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) Than Provided  £'000	Explanation
A.	98	The saving arose because the take-up of the Home Relocation Scheme is difficult to predict. The total number of cases for which payment had been made at 31 December, 2000 is sixteen and total expenditure under the Home Relocation Scheme is £731,794.

### 5. COMMITMENTS

The global figure for commitments likely to materialise in 2001 is £1,850,000.

BRIAN MURPHY  
*Oifigeach Cuntasaíochta*  
OIFIG na nOIBREACHA POIBLÍ  
30 Márta 2001

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#### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Flood Relief for 2000 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2000.

JOHN PURCELL  
*Comptroller and Auditor General*

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## CONTINGENCY FUND DEPOSIT ACCOUNT

### Account of Receipts and Payments in the Year Ended 31 December 2000

	£
Balance at 1 January 2000	20,000
Receipts	-
Payments	-
Balance at 31 December 2000	<u>20,000</u>

JOHN HURLEY  
*Accounting Officer*  
DEPARTMENT OF FINANCE  
28 March 2001

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#### 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*